

2016-2017
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

RECEIVED

SEP 19 2016

LANCASTER COUNTY
 CLERK

Village of Hallam
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Lancaster County

This budget is for the Period October 1, 2016 through September 30, 2017

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:

\$	69,048.64	Property Taxes for Non-Bond Purposes
\$	36,866.00	Principal and Interest on Bonds
\$	105,914.64	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of October 1, 2016

(As of the Beginning of the Budget Year)

Principal	\$	85,799.00
Interest	\$	6,367.00
Total Bonded Indebtedness	\$	92,166.00

\$ 17,138,285 **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, 2015 through June 30, 2016?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2016.

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, 2015 through June 30, 2016?

YES NO

If YES, Please submit Trade Name Report by December 31, 2016.

APA Contact Information

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

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

Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haeffner@nebraska.gov

Submission Information

Budget Due by 9-20-2016

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 Hallam in Lancaster County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2014 - 2015 (Column 1)	Actual/Estimated 2015 - 2016 (Column 2)	Adopted Budget 2016 - 2017 (Column 3)
1	Net Cash Balance	\$ 278,649.00	\$ 246,836.00	\$ 271,999.00
2	Investments	\$ -		
3	County Treasurer's Balance	\$ 1,110.00	\$ 824.00	\$ 824.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	\$ -		\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 279,759.00	\$ 247,660.00	\$ 272,823.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 99,066.00	\$ 99,000.00	\$ 104,865.98
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 279.00	\$ 335.00	\$ 335.00
9	State Receipts: MIRF	\$ -	\$ -	\$ -
10	State Receipts: Highway Allocation and Incentives	\$ 25,451.00	\$ 25,425.00	\$ 26,339.00
11	State Receipts: Motor Vehicle Fee	\$ 2,043.00	\$ 2,485.00	\$ 2,485.00
12	State Receipts: State Aid	\$ -	\$ -	
13	State Receipts: Municipal Equalization Aid	\$ -	\$ -	\$ -
14	State Receipts: Other	\$ 2,876.00	\$ 5,599.00	\$ 5,599.00
15	State Receipts: Property Tax Credit	\$ -	\$ -	
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 4,142.00	\$ 4,575.00	\$ 4,575.00
18	Local Receipts: Local Option Sales Tax	\$ -	\$ -	\$ -
19	Local Receipts: In Lieu of Tax	\$ 38,391.00	\$ 37,444.00	\$ 37,444.00
20	Local Receipts: Other	\$ 129,310.00	\$ 80,909.00	\$ 79,359.00
21	Transfers In of Surplus Fees	\$ -	\$ -	\$ -
22	Transfers In Other Than Surplus Fees	\$ 25,000.00	\$ -	\$ -
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ -	\$ -	\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 606,317.00	\$ 503,432.00	\$ 533,824.98
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 358,657.00	\$ 230,609.00	\$ 419,032.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 247,660.00	\$ 272,823.00	\$ 114,792.98
27	Cash Reserve Percentage			40%
PROPERTY TAX RECAP		Tax from Line 6		\$ 104,865.98
		County Treasurer's Commission at 1% of Line 6		\$ 1,048.66
		Delinquent Tax Allowance		
		Total Property Tax Requirement		\$ 105,914.64

See accompanying summary of significant forecast assumptions and accountant's report.

Village of Hallam in Lancaster 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	\$ 69,048.64
Bond Fund	\$ 36,866.00
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 105,914.64

** 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	\$ 114,792.98
Remaining Cash Reserve	\$ 114,792.98
Remaining Cash Reserve %	40%

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 Hallam in Lancaster County

Line No.	2016-2017 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 110,490.00		\$ 130,000.00	\$ 36,866.00		\$ 277,356.00
3	Public Safety - Police and Fire	\$ 6,852.00					\$ 6,852.00
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 97,017.00					\$ 97,017.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 12,310.00					\$ 12,310.00
9	Community Development						\$ -
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 1,157.00					\$ 1,157.00
17	Transportation						\$ -
18	Wastewater	\$ 8,540.00					\$ 8,540.00
19	Water	\$ 15,800.00					\$ 15,800.00
20	Other						\$ -
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 252,166.00	\$ -	\$ 130,000.00	\$ 36,866.00	\$ -	\$ 419,032.00

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

See accompanying summary of significant forecast assumptions and accountant's report.

Village of Hallam in Lancaster County

Line No.	2015-2016 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 105,229.00			\$ 36,867.00		\$ 142,096.00
3	Public Safety - Police and Fire	\$ 6,526.00					\$ 6,526.00
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 45,981.00					\$ 45,981.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 11,724.00					\$ 11,724.00
9	Community Development						\$ -
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 1,102.00					\$ 1,102.00
17	Transportation						\$ -
18	Wastewater	\$ 8,133.00					\$ 8,133.00
19	Water	\$ 15,047.00					\$ 15,047.00
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 193,742.00	\$ -	\$ -	\$ 36,867.00	\$ -	\$ 230,609.00

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

Village of Hallam in Lancaster County

Line No.	2014-2015 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 135,997.00			\$ 36,866.00		\$ 172,863.00
3	Public Safety - Police and Fire	\$ 6,212.00					\$ 6,212.00
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 108,089.00					\$ 108,089.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 7,159.00					\$ 7,159.00
9	Community Development						\$ -
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 847.00					\$ 847.00
17	Transportation						\$ -
18	Wastewater	\$ 7,718.00					\$ 7,718.00
19	Water	\$ 30,769.00					\$ 30,769.00
20	Other					\$ 25,000.00	\$ 25,000.00
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 296,791.00	\$ -	\$ -	\$ 36,866.00	\$ 25,000.00	\$ 358,657.00

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Village of Hallam
ADDRESS	PO Box 81
CITY & ZIP CODE	Hallam, NE 68368
TELEPHONE	402-787-0505
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Gary Vocasek	Vicky Polak	Todd Blome
TITLE / FIRM NAME	Chairperson	Clerk	BMG Certified Public Accountants, LLP
TELEPHONE	402-787-0505	402-787-0505	402-483-7781
EMAIL ADDRESS			tblome@bmgcpas.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

See accompanying summary of significant
forecast assumptions and accountant's report.

Village of Hallam in Lancaster County

2016-2017 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	105,914.64
Motor Vehicle Pro-Rate	(2)	\$	335.00
In-Lieu of Tax Payments	(3)	\$	37,444.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Re-stricted Funds (From 2015-2016 Lid Support, Line (17))		\$	-
LESS: Amount Spent During 2015-2016	(4)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(5)	\$	-
Amount to be included as Restricted Funds (Cannot Be A Negative Number)	(6)	\$	-
Motor Vehicle Tax	(7)	\$	4,575.00
Local Option Sales Tax	(8)	\$	-
Transfers of Surplus Fees	(9)	\$	-
Highway Allocation and Incentives	(10)	\$	26,339.00
MIRF	(11)	\$	-
Motor Vehicle Fee	(12)	\$	2,485.00
Municipal Equalization Fund	(13)	\$	-
Insurance Premium Tax	(14)	\$	-
Nameplate Capacity Tax	(15)	\$	-
	(15a)	\$	-

TOTAL RESTRICTED FUNDS (A)	(16)	\$	177,092.64
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Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(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)	\$	-
Bonded Indebtedness	(20)	\$	36,867.00
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)		
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)	\$	36,867.00
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TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)		\$	140,225.64
To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28			

Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

See accompanying summary of significant forecast assumptions and accountant's report.

LID COMPUTATION FORM

Village of Hallam
IN
Lancaster County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>7.08 %</u> (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>14,194.61</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>214,683.50</u> (8)
Less: Restricted Funds from Lid Supporting Schedule	<u>140,225.64</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>74,457.86</u> (10)

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

**THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10)
MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.**

Municipality Levy Limit Form
Village of Hallam in Lancaster County

Political Subdivision	Personal and Real Property Tax Request <i>(Column A)</i>	Judgments (Not Paid by Liability Insurance) <i>(Column B)</i>	Pre-Existing Lease - Purchase Contracts-7/98 <i>(Column C)</i>	* Bonded Indebtedness <i>(Column D)</i>	Interest Free Financing (Public Airports) <i>(Column E)</i>	Tax Request Subject to Levy Limit <i>(Column F)</i> [(Column A) MINUS (Columns B, C, D, E)]	Valuation <i>(Column G)</i>	Calculated Levy <i>(Column H)</i> [(Column F) DIVIDED BY (Column G) MULTIPLIED BY 100]
City/Village -	105,914.64			36,866.00		69,048.64	17,138,285	0.402891

Others subject to allocation-

						-		-
						-		-
						-		-
						-		-

Off-Street Parking District						-		
-----------------------------	--	--	--	--	--	---	--	--

Calculated Levy for Off-Street Parking District = (Column F) DIVIDED BY (Column G) MULTIPLIED BY 100 MULTIPLIED BY (Column G) DIVIDED BY (Column G {City/Village Line})

-

NOTE:

Municipality Levy Limit is 45 cents plus 5 cents for interlocal agreements. (77-3442)

Total Calculated Levy can ONLY be greater than 45 cents if there is Interlocal Agreements.

The Calculated Levy for Interlocal Agreements should be the maximum of **5 cents OR LESS**.

Others subject to allocation may include airport authorities, community redevelopment authorities, off-street parking districts, and transit authorities.

Total Calculated Levy
[Total of (Column H)]

0.402891

(Box 1)

Tax Request to Support Interlocal Agreements

--

(Box 2)

Calculated Levy for Interlocal Agreements
[(Box 2) DIVIDED BY (Column G {City/Village Line}) MULTIPLIED BY 100]

-

(Box 3)

5 Cents or LESS

Calculated Levy For Levy Limit Compliance
[(Box 1) MINUS (Box 3)]

0.402891

(Box 4)

* Tax Request to Support Public Safety Communication Projects

--

(Box 5)

* Tax Request to Support Public Facilities Construction Projects

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(Box 6)

* 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 in Bonded Indebtedness above. Please indicate the amount specifically used for the communication project in Box 5 and the Construction Projects in Box 6. Board minutes documenting the approval of the taxes must be included.

See accompanying summary of significant forecast assumptions and accountant's report.

Village of Hallam, Nebraska
Summary of Significant Forecast Assumptions
For the Years Ending September 30, 2016 and 2017

This financial forecast presents, to the best of management's knowledge and belief, the Village's expected summarized financial information for the forecast period. Accordingly, the forecast reflects management's judgment as of August 22, 2016, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring municipalities to file an annual budget with their respective county and the State Auditor's Office. The assumptions disclosed herein are those that management believes are significant to the forecast. 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.

Forecasted Results for the Year Ending September 30, 2016

Forecasted results for the year ending September 30, 2016 were calculated by annualizing the results of operations for the period October 1, 2015 through July 31, 2016, with the following adjustments:

- Debt principal and interest amounts were estimated based upon loan amortization schedules.
- Property tax receipts of \$99,000 were estimated based upon the prior year's tax collections.
- State receipts for State Aid, Highway Allocation, Motor Vehicle Fees, & Municipal Equalization were based upon actual/estimated amounts per the Nebraska State Treasurer.

Forecasted Results for the Year Ending September 30, 2017

Forecasted results for the year ending September 30, 2017 were based upon the forecasted results of operations for the year ending September 30, 2016. With the exception of the items listed below, revenue amounts from 2016 were used for 2017 and expense amounts from 2016 were increased by five percent for 2017.

Revenues:

Property Taxes – The property taxes have two components – the amount for general operations, and the amount used for debt service. The general tax request was set at .402891 while the amount requested for debt service was set to equal the total debt principal and interest due during the 2016-17 fiscal year.

Local Receipts: Other – Additionally, no grant revenues are expected to be collected in the 2016-17 fiscal year.

State Highway Allocation and Incentives – The forecasted amounts are according to estimates provided by the Nebraska Department of Roads.

Expenses:

Debt Service – Principal and interest payments on long-term debt of \$36,866 were estimated based upon the amortization schedules of the outstanding debt.

Capital Outlay/Capital Improvements – The Village Board anticipates various capital improvements totaling \$130,000.

Public Works – Streets - Included in the 2016-17 budget are additional appropriations for possible street repair projects.

Village of Hallam
IN
Lancaster County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 7 day of September 2016, at 7 o'clock P.M., at 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.

Vicky Polak

	Clerk/Secretary
2014-2015 Actual Disbursements & Transfers	\$ 358,657.00
2015-2016 Actual/Estimated Disbursements & Transfers	\$ 230,609.00
2016-2017 Proposed Budget of Disbursements & Transfers	\$ 419,032.00
2016-2017 Necessary Cash Reserve	\$ 114,792.98
2016-2017 Total Resources Available	\$ 533,824.98
Total 2016-2017 Personal & Real Property Tax Requirement	\$ 105,914.64
Unused Budget Authority Created For Next Year	\$ 74,457.86
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 69,048.64
Personal and Real Property Tax Required for Bonds	\$ 36,866.00

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 7 day of September 2016, at 7 o'clock P.M., at Village Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2015-2016 Property Tax Request	\$ 103,117.88
2015 Tax Rate	0.627081
Property Tax Rate (2015-2016 Request/2016 Valuation)	0.601681
2016-2017 Proposed Property Tax Request	\$ 105,914.64
Proposed 2016 Tax Rate	0.618000

Cut Off Here Before Sending To Printer

Common Questions

1 How many days must the notice be published prior to the meeting?

Notice must be published 5 days prior to hearing date. State Statute 25-2221 states "the period of time within which an act is to be done in any action or proceeding shall be computed by excluding the day of the act." Therefore you should not count the day of publication toward the 5 day requirement

2 My notice did not get printed, now what do I do?

If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The 5 day rule still applies. If there is not time to publish and hold meeting prior to the September 20 deadline, your budget will be late and you need to submit as soon as possible.

3 The Board approved a budget different than what was published?

If the Board approves a budget at the meeting that is different than the published information, you must publish a summary of the changes within 20 days after the date the budget is adopted. File your budget timely, and submit publication of summary of changes once that has been published.

4 Found a calculation error in the budget after it was adopted, now what?

It has been less than 30 days since adoption of the budget:

If the total amount budgeted changes by less than 1% and the property taxes do not increase, you can correct the forms and submit a new version to the Auditor, County Clerk. You are not required to hold a hearing or publish the change.

It has been more than 30 days since adoption of the budget:

You must follow the procedures of amending the budget that are found in Statute 13-511. This includes holding a hearing, publication and then filing the new forms with Auditor, and County Clerk.

5 The County Assessor changes the certified valuation after the budget and tax request has been adopted.

The change causes the levy to exceed the levy limit.

The budget will need to be amended to reduce the property taxes so that the levy limit is not exceeded. Hearing and publication will depend on if it has been less than 30 days after adoption and if total amount budgeted changes by less than 1%.

The change causes the levy to be reduced

The County Board is responsible to set the levy based on the property tax request amount and the valuation, so a change

**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 2016

{certification required on or before August 20th, of each year}

TO: VILLAGE OF HALLAM
ATTN: VICKI POLAK
PO BOX 81
HALLAM, NE 68368

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
HALLAM	City / Municipality - 07	999,090	17,138,285

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

I, Norman Agera, Lancaster 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.

Norman H. Agera
(signature of county assessor)

8-16-2016
(date)

CC: County Clerk, Lancaster

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

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

VOICE NEWS

PO Box 148
Hickman, NE 68372-0148
(402) 792-2255

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	170107	DUE DATE	10/1/2016
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THE STATE OF NEBRASKA }
County of Lancaster } ss. Darren P. Ivy, being duly sworn says that he is the publisher of

VOICE NEWS

News of Western Otoe, Western Johnson, Northern Gage, Western Cass & Lancaster Counties, a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe and Cass Counties Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

BILL TO
Hallam, Village of P.O. Box 81 Hallam, NE 68368

1	Successive Week(s)
Beginning with the issue of:	9/1/2016
and ending with the issue of:	9/1/2016
Publisher's fee at Legal Rate is:	\$95.00

Darren P. Ivy

Darren P. Ivy, Publisher

Village of Hallam
IN
Lancaster County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 7 day of September 2016, at 7 o'clock P.M., at 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.

Vicky Polak
Clerk/Secretary

2014-2015 Actual Disbursements & Transfers	\$	358,657.00
2015-2016 Actual/Estimated Disbursements & Transfers	\$	230,609.00
2016-2017 Proposed Budget of Disbursements & Transfers	\$	419,032.00
2016-2017 Necessary Cash Reserve	\$	114,792.98
2016-2017 Total Resources Available	\$	533,824.98
Total 2016-2017 Personal & Real Property Tax Requirement	\$	105,914.64
Unused Budget Authority Created For Next Year	\$	74,457.86

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	69,048.64
Personal and Real Property Tax Required for Bonds	\$	36,866.00

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 7 day of September 2016, at 7 o'clock P.M., at Village Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

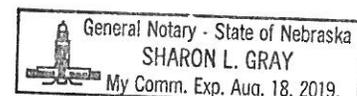
2015-2016 Property Tax Request	\$	103,117.88
2015 Tax Rate		0.627081
Property Tax Rate (2015-2016 Request/2016 Valuation)		0.601681
2016-2017 Proposed Property Tax Request	\$	105,914.64
Proposed 2016 Tax Rate		0.618000

Summary Information	Weekly Cost
2x5 Notice of Budget Hearing and Summary - Sept. 1	95.00
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 1st day of

September, 2016

Sharon L. Gray
Notary Public



COPY

RESOLUTION NO. 2016-03

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of levy set by the County Board of Equalization unless the Governing Body of the Village of Hallam passes by a majority vote a resolution or ordinance setting the tax request at a different amount, and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, it is in the best interest of the Village of Hallam that the property request for the current year be a different amount than the property tax request for the prior year.

NOW, THEREFORE, the Village Board of the Village of Hallam, Nebraska, by a majority vote, resolves that:

1. The 2016-2017 property tax request be set at:

- General purposes	\$ 69,048.64
- Bond principal & interest	\$ <u>36,866.00</u>
- Total	\$105,914.64

2. The Village Board certify and forward a copy of this resolution to the County Clerk prior to October 13, 2016.

PASSES AND ADOPTED this 7^m day September, 2016.

ATTEST:

Christina J. Polak
Village Clerk

Gary Vossak
Chairperson

REGULAR MEETING MINUTES
HALLAM BOARD OF TRUSTEES
September 7, 2016
Hallam Auditorium

ALL PROCEEDINGS HEREAFTER SHOWN WERE TAKEN WHILE THE CONVENED MEETING WAS OPEN TO ATTENDANCE OF THE PUBLIC.

The meeting was called to order by Trustee, Lauree Ebbers at 7:00 p.m. An explanation of the Open Meetings Laws and location of the poster were given.

PRESENT:	Chairman, Gary Vocasek arrived at 7:06 p.m.
TRUSTEES:	Lauree Ebbers, Sheila Taylor and Mike Reiter
ABSENT:	Brad Niemeyer
ATTORNEY:	Steve Reisdorff
CLERK:	Victoria Polak
GUESTS:	Todd Blome, Bruce Trautwein, Cynthia Heier, Deputy Rhonda Wicht, Lonnie Dickson, and Pat Leach

1. PETITIONS-COMMUNICATIONS-CITIZENS CONCERN:

There was discussion regarding a brush pile and tall weeds.

2. SPECIAL ORDER OF BUSINESS:

- A. Budget Hearing: Todd Blome, CPA, BMG
1. Set the Levy Amount
 2. Increase the Restricted Funds
 3. Approval of the Budget

Motion by Taylor, seconded by Ebbers to open the public hearing for the budget at 7:10 p.m. Taylor-yes, Reiter-yes, Ebbers-yes, Vocasek-yes.

Todd Blome, CPA of the accounting firm of BMG, handed out copies of the budget that he prepared with input from the Village Board. He gave a summary of the information and elaborated upon several pages of the budget. The levy rate remained the same as last year and valuation of Hallam properties increased due to growth. There was also discussion regarding the budget, timeline and questions were answered. In conclusion, they discussed paying for the latest projects during this fiscal year. A copy of the budget is available in the Village Office to review.

Motion by Taylor, seconded by Reiter to close the public hearing on the budget at 7:25 p.m. Taylor-yes, Reiter-yes, Ebbers-yes, Vocasek-yes.

Motion by Reiter, seconded by Taylor to increase the restricted funds by 1%. Taylor-yes, Reiter-yes, Ebbers-yes, Vocasek-yes.

Motion by Reiter, seconded by Taylor to accept the budget. Taylor-yes, Reiter-yes, Ebbers-yes, Vocasek-yes.

See items 3: A, Resolution 2016-3 and 3: B, Ordinance 16-22 for approval of the budget, levy amounts and appropriation of funds.

B. Girl Scout Troop # 20738 Recognition of Community Efforts Painting House Numbers on the Curbs

The Girl Scout Troop #20738 painted the house and business addresses on the curbs as well as cinder blocks for the properties without curbs throughout the entire town this summer. The Village Board would like to thank them for their efforts. The Hallam Area Fund reimbursed them for supplies.

C. Lincoln City Libraries Library Director, Pat Leach Discussion about Services

Pat Leach summarized the services and programs offered by the Lincoln City Libraries. She handed out pamphlets, contact information, the fall/winter schedule and provided other information about their online services including homework help and eBooks. She asked questions and asked for suggestions in order to improve participation with the summer reading program and bookmobile services.

D. Hanna: Keelan Blight Study Discussion

Lonnie Dickson of Hanna: Keelan Associates handed out a packet of information about their firm, blight study information, tax increment financing (TIF) for development and redevelopment as well as a proposed map of the area to consider. He also elaborated on the criteria of the blight study and suggestions of financing infrastructure with TIF. There was discussion about annexing property. The Board and those in attendance asked questions and they suggested increasing the area to include areas on the east and west end of Main Street. The Board would like to have this item placed on their next month's agenda.

E. Hallam UCC Request for Use of the Auditorium on 10-29-16 for Hunter's Breakfast

Motion by Taylor, seconded by Reiter to allow the Hallam UCC to use the auditorium on 10-29-16 for the Hunter's Breakfast waiving the rental fee; requiring the deposit. Taylor-yes, Reiter-yes, Ebbers-yes, Vocasek-yes.

F. Hallam Am. Legion Post 294 Request for Use of the Auditorium on 11-20-16 for Annual Raffle

Motion by Ebbers, seconded by Taylor to let the Hallam American Legion Post 294 use the auditorium on 11-20-16 for their annual raffle and waive the rental fee. Taylor-yes, Reiter-yes, Ebbers-yes, Vocasek-yes.

G. Health Board Report

No report this month.

H. HVAC Inspector: Revision of Building Inspection Contract

The current heating and air-conditioning HVAC Inspector isn't able to do inspections for a while. A couple of HVAC Inspectors working in Lincoln have offered their services for Hallam's inspections.

Motion by Taylor, seconded by Reiter to have Mark Howard and Dave Hochstetler to sub in as necessary for our current HVAC Inspector. Taylor-yes, Reiter-yes, Ebbers-yes, Vocasek-yes.

I. ISO Correspondence

Insurance Services Office (ISO) sent correspondence regarding their determination to revise the Building Code Effectiveness Grading Schedule (BCEGS) to a class 6 in Hallam for future buildings. There was discussion about contacting an insurance agent to contest their findings.

J. Park Sidewalk Damages

There was discussion to contact the NBA Titans about the park sidewalk that was damaged and having the sprinkler installed before replacing them. The Board would like to have this item on the October agenda.

K. Cemetery Cleanup

The Fire Department removed the cemetery shed during a training exercise. There is some debris that needs to be cleaned up. The Board asked Vicky to contact John Hanson to see if he would be interested in the metal.

L. Heier Rental Property Past Due Utilities

Leroy Heier inquired about the last tenant's past due utility bill.

3. RESOLUTIONS & ORDINANCES:

A. Resolution 2016-03 WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the Village of Hallam, Nebraska, passes by a majority vote, a resolution or ordinance setting the tax request at a different amount;

Motion by Ebbers, seconded by Taylor to approve Resolution 2016-03. Taylor-yes, Reiter-yes, Ebbers-yes, Vocasek-yes.

B. Ordinance 16-22: AN ORDINANCE OF THE VILLAGE OF HALLAM TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR AN EFFECTIVE DATE; TO PROVIDE FOR PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM.

Motion by Ebbers, seconded by Taylor to introduce Ordinance 16-22 and waive the statutory rule requiring three readings on separate dates. Taylor-yes, Reiter-yes, Ebbers-yes, Vocasek-yes.

Attorney, Steve Reisdorff, read the ordinance by title, upon completion of the reading, roll was taken, and the motion appearing below was made for approval.

Motion by Ebbers, seconded by Taylor for final passage of Ordinance 16-22. Taylor-yes, Reiter-yes, Ebbers-yes, Vocasek-yes.

4. OFFICERS AND SUB-COMMITTEE REPORTS:

A. POLICE REPORT- SCHUMACHER/ WICHT

1. Hour list to Village Board

Deputy Wicht stated that there weren't any calls for service in August and there was discussion regarding vehicles.

B. UTILITIES – NIEMEYER

1. Utilities Report

There was discussion about follow up of the NDEQ letter regarding the old lagoons. There was also discussion about billing for water usage with Paver's and Dustrol.

C. PUBLIC SAFETY- TAYLOR

1. Public Safety Report

There was discussion about a trailer parked on the street without any tail lights.

D. FINANCE/PERSONNEL – VOCASEK

1. Clerk's Report

Vicky provided reconciliation reports, deposits, and balances of accounts. The General Fund balance is \$211,421.94, Cemetery Fund \$46,942.71 and the Park account is \$2,039.23. The Auditorium account is \$298.50 and the Water Deposit account is \$1,081.55. The claims totaled \$13,418.90. She also asked for a couple of days off.

2. Hallam Cemetery

Funds were transferred from the Cemetery account to the General Fund to reimburse the mowing charges in the amount of \$2,789.70. There was discussion regarding a meeting of the Cemetery Board.

E. STREET – REITER

1. Street Report

There was discussion about contacting Steve Parr of JEO to give his recommendations on the asphalt and drainage projects. The Chair requested posting and publishing notices for snow removal bids to be awarded at the October meeting.

F. PARK/AUDITORIUM – EBBERS

1. Auditorium Report

Funds were transferred from the Auditorium account to the General Fund to reimburse the cost of new rugs in the amount of \$457.19. It has been difficult to get a contractor to fix the sun tunnel.

2. Park Report

There was discussion of winterizing the concessions and splash pad as well as caring for the trees with water and mulch.

5. CONSENT AGENDA

- A. Minutes: August 3, August 24 & August 29, 2016
- B. Treasurer's Report
- C. Regular Claims-Bills
- D. Special Claims-Bills

Motion by Taylor, seconded by Reiter to approve the consent agenda with the additional payment to General Excavating and Paver's upon final approval. Taylor-yes, Reiter-yes, Ebbers-yes, Vocasek-yes.

6. ADJOURNMENT:

Motion by Taylor, seconded by Reiter to adjourn at 9:15 p.m. Taylor-yes, Reiter-yes, Ebbers-yes, Vocasek-yes.

Next Regular Meeting: Wednesday, October 5, 2016

ATTEST: _____
CHAIRMAN

VILLAGE CLERK

I, the undersigned, Village Clerk for the Village of Hallam, 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 Village Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that the said minutes were in written form and available for public inspection within 10 days and prior to the convened meeting of said body; that all news media requesting notification concerning the meeting of said body were provided advance notification of the time, and place of said meeting and the subject to be discussed in said meeting.

Anton D. Polak

4:25 PM

09/07/16

Village of Hallam Transaction List by Date August 4 through September 7, 2016

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Aug 4 - Sep 7, 16								
Check	08/04/2016	16727	STRIPES UNLIMIT...	STREET PAI...	1000 · Checking - G...	*	5415 · Repairs...	-550.00
Deposit	08/04/2016			Deposit	1000 · Checking - G...	*	4050 · Fee/Lic...	25.00
Deposit	08/08/2016			Deposit	1000 · Checking - G...	*	4105 · State H...	2,126.85
Deposit	08/09/2016			Deposit	1000 · Checking - G...	*	-SPLIT-	1,075.00
Deposit	08/10/2016			Deposit	1000 · Checking - G...	*	4205 · Water - ...	172.25
Deposit	08/12/2016			Deposit	1000 · Checking - G...	*	-SPLIT-	32,598.27
Check	08/15/2016	1	EFTPS	PAYROLL T...	1000 · Checking - G...	*	5012 · Payroll ...	-731.95
Paycheck	08/15/2016	16728	ADAM W GERMAN		1000 · Checking - G...	*	-SPLIT-	-160.23
Paycheck	08/15/2016	16729	VICTORIA K POLAK		1000 · Checking - G...	*	-SPLIT-	-1,178.43
Deposit	08/22/2016			Deposit	1000 · Checking - G...	*	-SPLIT-	7,387.71
Deposit	08/22/2016			Deposit	1000 · Checking - G...	*	4205 · Water - ...	37.75
Payment	08/23/2016	2922	RON & VIRGINIA S...		1000 · Checking - G...	*	1201 · Accoun...	942.00
Check	08/24/2016	16730	NEBRASKA COMM...	RETURN OF...	1000 · Checking - G...	*	4085 · Auditori...	-500.00
Paycheck	08/29/2016	16731	ADAM W GERMAN		1000 · Checking - G...	*	-SPLIT-	-68.82
Paycheck	08/29/2016	16732	VICTORIA K POLAK		1000 · Checking - G...	*	-SPLIT-	-1,161.90
Paycheck	08/29/2016	16733	SHANE A LEWIS		1000 · Checking - G...	*	-SPLIT-	-126.06
Deposit	08/29/2016			Deposit	1000 · Checking - G...	*	-SPLIT-	700.00
Check	08/30/2016	16734	MIKE AND/ OR BE...	RETURN OF...	1000 · Checking - G...	*	4085 · Auditori...	-500.00
Check	08/30/2016	16735	NORRIS PUBLIC P...	UTILITIES	1000 · Checking - G...	*	-SPLIT-	-1,766.27
Check	08/30/2016	16736	WINDSTREAM	UTILITES	1000 · Checking - G...	*	-SPLIT-	-303.38
Check	09/01/2016	16737	BLACK HILLS ENE...	MAINTENAN...	1000 · Checking - G...	*	-SPLIT-	-45.40
Check	09/01/2016	16738	GRAINGER	EYE WASH	1000 · Checking - G...	*	5035 · Supplies	-67.28
Check	09/01/2016	16739	LANCASTER COU...	HOURS: JUL...	1000 · Checking - G...	*	5300 · Fire/Re...	-522.89
Check	09/02/2016	16740	MIKE AND/ OR BE...	RETURN OF...	1000 · Checking - G...	*	4085 · Auditori...	-100.00
Check	09/07/2016	16741	VOICE NEWS	8-3-16 MINU...	1000 · Checking - G...	*	5045 · Printing...	-151.80
Check	09/07/2016	16742	EAKES OFFICE S...	PAPER TOW...	1000 · Checking - G...	*	-SPLIT-	-95.94
Check	09/07/2016	16743	NEBRASKA PUBLI...	WATER TES...	1000 · Checking - G...	*	5515 · Repairs...	-549.00
Check	09/07/2016	16744	BMG	2ND QUART...	1000 · Checking - G...	*	5060 · Profess...	-171.80
Check	09/07/2016	16745	DOUG REJCHA	MOWING 1/6...	1000 · Checking - G...	*	-SPLIT-	-1,905.00
Check	09/07/2016	16746	DALE'S CONSULTI...	CONSULTIN...	1000 · Checking - G...	*	5015 · Contra...	-100.00
Check	09/07/2016	16747	CARDMEMBER SE...	RUGS & BA...	1000 · Checking - G...	*	-SPLIT-	-824.69
Check	09/07/2016	16748	GANA TRUCKING	CLAY DIRT ...	1000 · Checking - G...	*	5415 · Repairs...	-873.36
Paycheck	09/07/2016	16749	LAUREE G EBBERS		1000 · Checking - G...	*	-SPLIT-	-92.35
Paycheck	09/07/2016	16750	SHERYL A BLOCK		1000 · Checking - G...	*	-SPLIT-	-92.35
Check	09/07/2016	16751	CRETE PUBLIC S...	LIQUOR LIC...	1000 · Checking - G...	*	4050 · Fee/Lic...	-310.00
Transfer	09/07/2016			Funds Transf...	1010 · Auditorium S...	*	1000 · Checki...	-457.19
Transfer	09/07/2016			Funds Transf...	1060 · Cemetery Fu...	*	1000 · Checki...	-2,789.70
Check	09/07/2016	16752	JOHN MORRIS	2 INSP 550 ...	1000 · Checking - G...	*	5015 · Contra...	-70.00
Check	09/07/2016	16753	SOCORRO REGAL...	RETURN OF...	1000 · Checking - G...	*	4085 · Auditori...	-400.00

Aug 4 - Sep 7, 16



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Village Board
Village of Hallam
Hallam, Nebraska

Management is responsible for the accompanying historical financial statements of the Village of Hallam, included in the accompanying prescribed form for the year ended September 30, 2015. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements included in the 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 these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of the Village of Hallam for the years ending September 30, 2016 and 2017 in accordance with the attestation standards established by the American Institute of Certified Public Accountants.

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 the 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.

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The budget included in the accompanying prescribed form is intended to comply with the requirements of the Nebraska Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

BMG Certified Public Accountants, LLP

Lincoln, Nebraska
August 22, 2016