

SCHULZ & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

106 Eastside Blvd
Beatrice, NE 68310-3477
Phone (402) 223-3598
Fax (402) 228-4731

E-mail: contactus@schulzcpas.com
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300 6th Street, P.O. Box 535
Fairbury, NE 68352-0535
Phone (402) 729-6137
Fax (402) 729-6337

September 15, 2020

Lancaster County Clerk
Lancaster County Courthouse
555 South 10th Street, Room 108
Lincoln NE 68508

RECEIVED

SEP 17 2020

LANCASTER COUNTY CLERK

RE: Village of Sprague

Dear Clerk:

Enclosed please find Budget 2020-2021 for Village of Sprague. Resolution No. 3-2020 is also attached to the Budget.

Sincerely,

Schulz & Associates

Schulz & Associates, P.C.

Enclosure: Budget
Resolution

RESOLUTION NO. 3-2020

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of the Village of Sprague passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Governing Body of the Village of Sprague, resolves that:

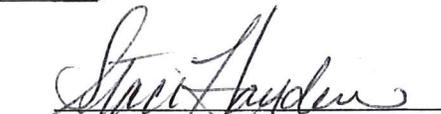
1. The 2019-2020 property tax request be set at \$9,077.97.
2. The total assessed value of property differs from last year's total assessed value by (2)%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$.97148 per \$100 of assessed value.
4. The Village of Sprague proposes to adopt a property tax request that will cause its tax to be \$.095408 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the Village of Sprague will exceed last year's by 7%.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before September 20, 2020.

Motion by Kenneth Chelton, seconded by Luke Foote
to adopt Resolution No. 3-2020. Voting yes were G. Brantt, M. Hayden, K. Chelton, L. Foote
Voting no were _____.

Dated this 1st day of September, 2020.



Chairman



Clerk

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To the Governing Board
Village of Sprague
Sprague, Nebraska

The governing board is responsible for the accompanying budget form for the Village of Sprague, which comprises the historical information – cash basis for the year ended September 30, 2019 and the forecasted information – cash basis for the years ending September 30, 2020 and 2021 included in the accompanying prescribed form. 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 accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the governing board. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the accompanying prescribed form.

A compilation of forecasted budget information is limited to presenting in the form prescribed by the Nebraska Auditor of Public Accounts information that is the representation of the governing board and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and the accompanying information referred to above and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted information or underlying 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.

The governing board has elected, in accordance with the policies established by the Nebraska Auditor of Public Accounts, to omit the summary of significant accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about Village of Sprague's budgeted information for the forecasted year ending September 30, 2021. Accordingly, this forecast is not designed for those who are not informed about such matters.

The information included in the accompanying budget form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts and is not intended to be a complete presentation of the Village of Sprague's assets and liabilities.

Schulz & Associates

Schulz & Associates, P.C.
Certified Public Accountants
August 25, 2020

Kerby Cunningham, CPA – Christy Haddan, CPA – Colt Feighner, CPA
Wayne M. Schulz, CPA – Susan K. Robinson, CPA

**2020-2021
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM**

**Village of Sprague
TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County**

This budget is for the Period October 1, 2020 through September 30, 2021

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:

\$	9,077.97	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	9,077.97	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2020
(As of the Beginning of the Budget Year)

Principal	\$	197,516.21
Interest	\$	23,615.16
Total Bonded Indebtedness	\$	221,131.37

\$ 9,514,894 **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, 2019 through June 30, 2020?
 YES NO
If YES, Please submit Interlocal Agreement Report by September 20th.

County Clerk's Use ONLY

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, 2019 through June 30, 2020?
 YES NO
If YES, Please submit Trade Name Report by September 20th.

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 9-20-2020

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 Sprague in Lancaster County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	Net Cash Balance	\$ 78,160.21	\$ 91,671.83	\$ 88,341.59
2	Investments	\$ 356,861.93	\$ 363,720.25	\$ 370,994.66
3	County Treasurer's Balance	\$ 374.28	\$ 207.44	\$ 512.74
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 435,396.42	\$ 455,599.52	\$ 459,848.99
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 5,917.47	\$ 7,380.08	\$ 8,987.97
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	\$ 15.66	\$ 19.89	\$ 25.00
9	State Receipts: MIRF			
10	State Receipts: Highway Allocation and Incentives	\$ 19,256.69	\$ 20,095.72	\$ 17,331.00
11	State Receipts: Motor Vehicle Fee	\$ 1,419.79	\$ 1,385.32	\$ 1,400.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	\$ 64.21		
14	State Receipts: Other	\$ 789.25	\$ 618.55	
15	State Receipts: Property Tax Credit	\$ 325.23	\$ 502.89	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 3,424.96	\$ 3,950.04	\$ 4,200.00
18	Local Receipts: Local Option Sales Tax			
19	Local Receipts: In Lieu of Tax	\$ 378.24	\$ 371.51	\$ 395.00
20	Local Receipts: Other	\$ 74,328.91	\$ 63,535.17	\$ 100,000.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	\$ 5,096.00	\$ 14,374.69	
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 546,412.83	\$ 567,833.38	\$ 592,187.96
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 90,813.31	\$ 107,984.39	\$ 586,855.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 455,599.52	\$ 459,848.99	\$ 5,332.96
27	Cash Reserve Percentage			3%
PROPERTY TAX RECAP		Tax from Line 6		\$ 8,987.97
		County Treasurer Commission at 1%		\$ 90.00
		Total Property Tax Requirement		\$ 9,077.97

Village of Sprague 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	\$	9,077.97
Bond Fund	\$	-
_____ Fund		
_____ Fund		
Total Tax Request	** \$	9,077.97

** 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	\$ 5,332.96
Remaining Cash Reserve	\$ 5,332.96
Remaining Cash Reserve %	3%

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 Sprague in Lancaster County

Line No.	2020-2021 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	\$ 45,000.00		\$ 20,000.00			\$ 65,000.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 38,000.00	\$ 120,000.00	\$ 40,000.00			\$ 198,000.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation						\$ -
9	Community Development						\$ -
10	Miscellaneous	\$ 30,000.00					\$ 30,000.00
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste						\$ -
17	Transportation						\$ -
18	Wastewater	\$ 38,000.00	\$ 80,000.00	\$ 20,000.00	\$ 17,855.00		\$ 155,855.00
19	Water	\$ 38,000.00	\$ 80,000.00	\$ 20,000.00			\$ 138,000.00
20	Other						\$ -
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 189,000.00	\$ 280,000.00	\$ 100,000.00	\$ 17,855.00	\$ -	\$ 586,855.00

- (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 Sprague in Lancaster County

Line No.	2019-2020 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	\$ 25,783.71				\$ 5,360.00	\$ 31,143.71
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 7,761.61	\$ 10,860.00				\$ 18,621.61
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation						\$ -
9	Community Development						\$ -
10	Miscellaneous	\$ 6,690.95				\$ 9,014.69	\$ 15,705.64
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste						\$ -
17	Transportation						\$ -
18	Wastewater	\$ 15,425.70			\$ 11,662.03		\$ 27,087.73
19	Water	\$ 15,425.70					\$ 15,425.70
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 71,087.67	\$ 10,860.00	\$ -	\$ 11,662.03	\$ 14,374.69	\$ 107,984.39

- (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 Sprague in Lancaster County

Line No.	2018-2019 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 15,343.17				\$ 5,096.00	\$ 20,439.17
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 8,747.08					\$ 8,747.08
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation						\$ -
9	Community Development						\$ -
10	Miscellaneous	\$ 8,271.58					\$ 8,271.58
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste						\$ -
17	Transportation						\$ -
18	Wastewater	\$ 30,363.03			\$ 9,563.62		\$ 39,926.65
19	Water	\$ 13,428.83					\$ 13,428.83
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 76,153.69	\$ -	\$ -	\$ 9,563.62	\$ 5,096.00	\$ 90,813.31

- (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	Staci Hayden
ADDRESS	PO Box 47
CITY & ZIP CODE	Sprague 68438
TELEPHONE	402-416-4106
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Luke Foote	Lynn Doolittle	Colt Feighner
TITLE /FIRM NAME	Chairperson	Treasurer	CPA-Schulz & Associates, PC
TELEPHONE	402-416-2938	402-792-2311	402-223-3598
EMAIL ADDRESS			cfeighner@schulzcpas.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

Village of Sprague in Lancaster County

2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	9,077.97
Motor Vehicle Pro-Rate	(2)	\$	25.00
In-Lieu of Tax Payments	(3)	\$	395.00
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))		\$	-
LESS: Amount Spent During 2019-2020	(5)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$	-
Amount to be included as Restricted Funds (Cannot Be A Negative Number)	(7)	\$	-
Motor Vehicle Tax	(8)	\$	4,200.00
Local Option Sales Tax	(9)	\$	-
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	17,331.00
MIRF	(12)	\$	-
Motor Vehicle Fee	(13)	\$	1,400.00
Municipal Equalization Fund	(14)	\$	-
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(16)	\$	32,428.97

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>)		\$	-	(18)
Agrees to Line (6).		\$	-	(18)
Allowable Capital Improvements	(19)	\$	-	
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)			
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)	\$	-	

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)	\$ 32,428.97
<i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	

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

Village of Sprague

IN

Lancaster County

LID COMPUTATION FORM FOR FISCAL YEAR 2020-2021

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2019-2020 Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 41,710.47
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 2019-2020 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)

$$\frac{\text{2020 Growth per Assessor}}{\text{2019 Valuation}} = \frac{0.00}{9,688,453.00} \text{ Multiply times } \frac{100}{100} \text{ To get } \%$$

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

$$\frac{4}{4} = \frac{100.00}{100.00} \%$$

of Board Members voting "Yes" for Increase / Total # of Members in Governing Body at Meeting = 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) 1,459.87
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 43,170.34
(8)

Less: Restricted Funds from Lid Supporting Schedule 32,428.97
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 10,741.37
(10)

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

Village of Sprague in Lancaster County
2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
------------------------------------	-----------------

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

<u>\$ -</u>

Municipality Levy Limit Form

Village of Sprague in Lancaster County

Municipality Levy

Personal and Real Property Tax Request	(1)		9,077.97
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	
	(6)	<u>0.00</u>	
Total Levy Exemptions	(7)		<u>0.00</u>
Tax Request Subject to Levy Limit	(8)		9,077.97
Valuation	(9)		<u>9,514,894</u>
Municipality Levy Subject to Levy Authority	(10)		0.095408
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	(15)	<u>0.000000</u>	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes			<u><u>0.095408</u></u> (A)

Levy Authority

Municipality Levy Limit			0.450000
Municipality property taxes designated for interlocal agreements			<u>0.000000</u>
Total Municipality Levy Authority			<u><u>0.450000</u></u> (B)

Note: (A) must be less than (B) 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.

Village of Sprague

Minutes of Meeting

The monthly Sprague Town Board meeting was held on December 7, 2020 at 7:00 PM. A roll call was held with the following Board members being present: Luke Foote, Garrett Brandt, Ken Chelton and Cory Maul. A quorum was present and Luke Foote called the board meeting to order in accordance with the Open Meetings Act.

The December meeting minutes were read by Staci Hayden. No changes were noted. C. Maul made a motion to approve the minutes; it was seconded by G. Brandt. A vote was held. All attending Board members voted in favor of approving the minutes. There were no votes in opposition. The motion passed.

The December Treasurer's Report was presented by Lynn Doolittle. G. Brandt made a motion to approve the report and to pay all bills; it was seconded by C. Maul. A vote was held. All attending Board members voted in favor of approving the Treasurer's Report. There were no votes in opposition. The motion passed.

Discussion on the zoning letter continued from the previous month. Chairman, L. Foote sent out a copy to all of the Board members for review via email. It was determined that State-mandated electrical inspections should be added to the letter as to avoid confusion for any property owner. Once this addition is made, the letter will be sent to the individuals within the zoning area of Sprague.

Roger Heusinkfelt addressed the Board regarding his recent issues with a sewage blockage at his home. He and C. Maul updated the Board on where the blockage was located and how it was remediated. C. Maul made a motion to reimburse R. Heusinkfelt for the remediation; it was seconded by K. Chelton. A vote was held. All attending Board members voted in favor of the reimbursement. There were no votes in opposition. The motion passed. As part of this issue, it was discovered that a different sewer line served residences on Water Street. This new line will be added to the jetting schedule.

C. Maul will be installing the No Parking signs on 3rd Street, as previously approved by the Board. One to two signs will be installed in the coming weeks.

The final Hazard Mitigation Report has been issued. Board members were given the link to review the document online. If any changes are needed, Board members will meet to discuss and agree on changes. All changes are due by Jan 20, 2020.

The deterioration of Water Street was again addressed by the Board. It was determined that a temporary fix could be achieved to alleviate some of the issue until a road crew could be found to complete the paving of the entire street, as planned. C. Maul and L. Foote are in charge of removing the damaged blacktop and replacing it with white rock.

L. Doolittle indicated the management of the NPAIT funds has moved from Union Bank to a firm located in Chicago. The Board is reviewing whether this transfer should be maintained or if it should move back to Union Bank. Additional discussion is planned for the February meeting.

Seeing no more items of discussion G. Brandt made a motion to adjourn the meeting; it was seconded by C. Maul. All attending board members voted in favor of adjourning. The motion passed and the meeting adjourned.

Bills presented for payment: Staci Hayden – clerk + \$50.00 meeting + information board, \$450.00, Cory Maul – maintenance \$505.71, Amanda Heath - meters \$125.00, Lynn Doolittle-books + supplies \$477.83, Ken Chelton – 4th Qtr. meetings \$200.00, , Luke Foote – 4th Qtr. meetings \$200.00, Garret Brandt – 4th Qtr. meetings \$100.00, Mike Hayden – 4th Qtr. meetings \$250.00, Schulz & Assoc. – Audit Waiver Prep \$530.00, Voice news - printing \$37.87, Windstream - phone \$17.70, Uribe Refuse \$56.00, Firespring – Water Bill Tags \$449.92, Norris Public Power - electric \$674.15, One Call Concepts – Digger Hotline \$6.15, DHHS – Water tests \$30.00, NE Dept. of Revenue – Sales Tax \$415.97, US Postal Service \$105.00, Olsson Associates – Consulting Service \$266.97, First State Insurance Agency – additional coverage \$578.00, Crete Public Schools – Liquor License \$300.00, US Treasury – payroll taxes \$677.25, Roger Heusinkfelt – sewer repair \$884.82.

The Voice News

P.O. Box 148
Hickman, NE 68372-0148

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	225255	DUE DATE	9/26/2020
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BILL TO
Village of Sprague Lynn Doolittle Treas. PO Box 47 Sprague, NE 68438

THE STATE OF NEBRASKA } Darren P. Ivy, being duly sworn,
County of Lancaster } ss. says that he is the publisher of

VOICE NEWS

News of Otoe, Johnson, Gage, Cass, Lancaster,
& Scotts Bluff Counties,

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, and Scotts Bluff Counties, Nebraska, and is printed in the English Language weekly at its offices in Hickman and Mitchell, 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:

1	Successive Week(s)
Beginning with the issue of:	8/27/2020
and ending with the issue of:	8/27/2020
Publisher's fee at Legal Rate is:	\$114.00

Darren P. Ivy

Darren P. Ivy, Publisher

Village of Sprague
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 1st day of September 2020, at 7:00 o'clock P.M., at Sprague Town 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.

2018-2019 Actual Disbursements & Transfers	\$	90,813.31
2019-2020 Actual/Estimated Disbursements & Transfers	\$	107,984.39
2020-2021 Proposed Budget of Disbursements & Transfers	\$	586,855.00
2020-2021 Necessary Cash Reserve	\$	5,332.96
2020-2021 Total Resources Available	\$	592,187.96
Total 2020-2021 Personal & Real Property Tax Requirement	\$	9,077.97
Unused Budget Authority Created For Next Year	\$	10,741.37

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	9,077.97
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 77-1601.02, that the governing body will meet on the 1st day of September 2020, at 7:00 o'clock P.M., at Sprague Town Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2019	2020	Change
Operating Budget	547,500.00	586,855.00	7%
Property Tax Request	\$ 9,243.56	\$ 9,077.97	-2%
Valuation	9,688,453	9,514,894	-2%
Tax Rate	0.095408	0.095408	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.097148		

Summary Information	Weekly Cost
2x6 BW - Village of Sprague Notice of Budget Hearing & Budget Summary - Aug. 27	114.00
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 27th day
of August, 2020

Sharon L Gray
Notary Public

State of Nebraska - General Notary
SHARON L GRAY
My Commission Expires
August 18, 2023

Village of Sprague

Minutes of Meeting

The monthly Sprague Town Board meeting was held on September 1, 2020 at 7:00 PM. A roll call was held with the following Board members being present: Luke Foote, Garrett Brandt, Ken Chelton, and Mike Hayden. A quorum was present and Luke Foote called the board meeting to order in accordance with the Open Meetings Act.

The August meeting minutes were read by Staci Hayden. No changes were noted. L. Foote made a motion to approve the minutes; it was seconded by K. Chelton. A vote was held. All attending Board members voted in favor of approving the minutes. There were no votes in opposition. The motion passed.

The August Treasurer's Report was presented by Lynn Doolittle. L. Foote made a motion to approve the report and to pay all bills; it was seconded by M. Hayden. A vote was held with G. Brandt abstaining. All other attending Board members voted in favor of approving the Treasurer's Report. There were no votes in opposition. The motion passed.

The status of ordinance violations was discussed. The Board again reviewed the actions and the status of the remediation of issues with the C. Lock property. The Board determined that additional progress needs to be made, specifically the removal or licensing of multiple vehicles. A letter will be sent to the homeowner indicating this. The Board also reviewed the actions and the status of the remediation of issues with the Strong property. The Board determined that additional progress needs to be made, specifically the licensing of a vehicle. A violation letter will be sent to the property owner to initiate remediation.

Lynn Doolittle presented the Board with the proposed budget for 2021. The Board reviewed and discussed the information. K. Chelton made a motion to approve the budget as proposed; it was seconded by L. Foote. A roll call vote was held. All Board members voted in favor of approving the 2021 budget as proposed. There were no votes in opposition. L. Foote made a motion to approve 1% increase in the Total 2020-2021 Funds subject to Limitation; it was seconded by G. Brandt. A roll call vote was held. All Board members voted in favor of approving the 1% increase as proposed. There were no votes in opposition. M. Hayden made a motion to approve an audit waiver request for the year ended September 30, 2020. It was seconded by L. Foote. A roll call vote was held. All Board members voted in favor of approving the waiver. There were no votes in opposition.

Estimates for jetting the sewer system were reviewed. Additional information is required from John Henry regarding their maintenance plan in order for the Board to make a decision. G. Brandt is on point to touch base with the vendor.

An informational packet from SENDD was received. L. Foote has spoken to representatives from the organization in the past, so he is on point to get further clarification on the organization and will update the Board at the next meeting.

Rental of the Town Hall was discussed by the Board. Since a Phase 4 designation is anticipated by the end of September, the Board decided to wait until October to open the facility. This will be discussed again at the October meeting.

The Board reviewed and approved the League of Nebraska Municipalities bylaws and Articles of Incorporation. G. Brandt made a motion to approve the bylaws and Articles of incorporation, voting rights by the chairman of the Sprague and the return of the ballot to the League; it was seconded by M. Hayden. A vote was held. All other attending Board members voted in favor of approving the Bylaws and Articles of Incorporation. There were no votes in opposition. The motion passed.

Seeing no more items of discussion G. Brandt made a motion to adjourn the meeting; it was seconded by K. Chelton. All attending board members voted in favor of adjourning. The motion passed and the meeting adjourned.

Bills presented for payment: Staci Hayden – clerk + postage \$286.95, Cory Maul – maintenance \$300.00, Amanda Heath - meters \$125.00, Lynn Doolittle-books \$400.00, One Call Concepts – digger hotline - \$5.77; League of NE Municipalities - dues \$378.00, Farmers Cooperative – tank rental \$46.83, Lovell Excavating – Root Cutting \$400.00, Voice news - printing \$180.00, Norris Public Power - electric \$436.70, Windstream - phone \$100.00, Uribe Refuse – trash \$60.00; US Postal Service – Postage \$105.00; Beavers Lagoon Cleaning – Maintenance \$1048.00, David Brandt – Mowing \$150.00, US Treasury– payroll taxes \$182.52, NE Public Health Environmental Lab – water test \$205.00.

RESOLUTION NO. 3-2020

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of the Village of Sprague passes by a majority vote a resolution or ordinance setting the tax request; and

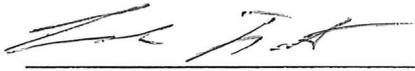
WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the Village of Sprague, resolves that:

1. The 2019-2020 property tax request be set at \$9,077.97.
2. The total assessed value of property differs from last year's total assessed value by (2)%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$.97148 per \$100 of assessed value.
4. The Village of Sprague proposes to adopt a property tax request that will cause its tax to be \$.095408 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the Village of Sprague will exceed last year's by 7%.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before September 20, 2020.

Motion by Kennith Chelton, seconded by Luke Foote
to adopt Resolution No. 3-2020. Voting yes were G. Brant, M. Hayden, K. Chelton, L. Foote
Voting no were _____.

Dated this 1st day of September, 2020.


Chairman


Clerk