

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

Village of Dorchester
TO THE COUNTY BOARD AND COUNTY CLERK OF
Saline 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:

\$	176,843.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	176,843.00	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	\$	1,020,000.00
Interest	\$	153,645.00
Total Bonded Indebtedness	\$	1,173,645.00

\$ 39,298,487 **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.

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.

County Clerk's Use ONLY

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 Dorchester in Saline 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	\$ 790,585.00	\$ 685,949.00	\$ 627,884.00
2	Investments	\$ 208,777.00	\$ 212,694.00	\$ 211,695.00
3	County Treasurer's Balance	\$ 4,379.00	\$ 5,351.00	\$ 5,207.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 1,003,741.00	\$ 903,994.00	\$ 844,786.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 137,403.00	\$ 146,906.00	\$ 175,092.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 384.00	\$ 402.00	\$ 350.00
9	State Receipts: MIRF	\$ -	\$ -	\$ -
10	State Receipts: Highway Allocation and Incentives	\$ 83,073.00	\$ 85,943.00	\$ 77,138.00
11	State Receipts: Motor Vehicle Fee	\$ 6,241.00	\$ 6,103.00	\$ 6,000.00
12	State Receipts: State Aid	\$ -	\$ -	
13	State Receipts: Municipal Equalization Aid	\$ 2,146.00	\$ 4,386.00	\$ -
14	State Receipts: Other	\$ 6,456.00	\$ 7,484.00	\$ 6,125.00
15	State Receipts: Property Tax Credit	\$ 7,787.00	\$ 9,617.00	
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 14,028.00	\$ 15,748.00	\$ 14,000.00
18	Local Receipts: Local Option Sales Tax	\$ -	\$ -	\$ -
19	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
20	Local Receipts: Other	\$ 1,290,484.00	\$ 2,641,697.00	\$ 1,913,000.00
21	Transfers In of Surplus Fees	\$ 323,321.00	\$ -	\$ -
22	Transfers In Other Than Surplus Fees	\$ 310,410.00	\$ 452,000.00	\$ 212,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ -	\$ -	\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 3,185,474.00	\$ 4,274,280.00	\$ 3,248,491.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 2,281,480.00	\$ 3,429,494.00	\$ 3,164,881.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 903,994.00	\$ 844,786.00	\$ 83,610.00
27	Cash Reserve Percentage			6%
PROPERTY TAX RECAP		Tax from Line 6		\$ 175,092.00
		County Treasurer Commission at 1%		\$ 1,751.00
		Total Property Tax Requirement		\$ 176,843.00

Village of Dorchester in Saline 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	\$ 176,843.00
Bond Fund	\$ -
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 176,843.00

** 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	\$ 83,610.00
Remaining Cash Reserve	\$ 83,610.00
Remaining Cash Reserve %	6%

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 Dorchester in Saline 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	\$ 290,000.00	\$ 53,321.00	\$ -	\$ -	\$ 212,000.00	\$ 555,321.00
3	Public Safety - Police and Fire	\$ 45,200.00	\$ 263,487.00	\$ 18,000.00	\$ -	\$ -	\$ 326,687.00
4	Public Safety - Other	\$ 23,900.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 38,900.00
5	Public Works - Streets	\$ 130,000.00	\$ 20,000.00	\$ 47,000.00	\$ -	\$ -	\$ 197,000.00
6	Public Works - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 20,000.00	\$ 5,806.00	\$ 12,500.00	\$ 29,655.00	\$ -	\$ 67,961.00
9	Community Development	\$ 10,000.00	\$ -	\$ 97,564.00	\$ -	\$ -	\$ 107,564.00
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Business-Type Activities:						
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ 550,000.00	\$ -	\$ 438,666.00	\$ -	\$ -	\$ 988,666.00
16	Solid Waste	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 45,000.00	\$ -	\$ 331,166.00	\$ 28,740.00	\$ -	\$ 404,906.00
19	Water	\$ 55,000.00	\$ -	\$ 266,666.00	\$ 96,210.00	\$ -	\$ 417,876.00
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 1,229,100.00	\$ 342,614.00	\$ 1,226,562.00	\$ 154,605.00	\$ 212,000.00	\$ 3,164,881.00

(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 Dorchester in Saline 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	\$ 258,714.00	\$ -	\$ 58,681.00	\$ -	\$ 452,000.00	\$ 769,395.00
3	Public Safety - Police and Fire	\$ 35,675.00	\$ -	\$ 5,125.00	\$ -	\$ -	\$ 40,800.00
4	Public Safety - Other	\$ 6,761.00	\$ -	\$ -	\$ 37,733.00	\$ -	\$ 44,494.00
5	Public Works - Streets	\$ 138,972.00	\$ 462,503.00	\$ 29,700.00	\$ -	\$ -	\$ 631,175.00
6	Public Works - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 7,924.00	\$ -	\$ 2,650.00	\$ 29,655.00	\$ -	\$ 40,229.00
9	Community Development	\$ 13,769.00	\$ -	\$ -	\$ -	\$ -	\$ 13,769.00
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Business-Type Activities:						
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ 458,090.00	\$ -	\$ -	\$ -	\$ -	\$ 458,090.00
16	Solid Waste	\$ 63,381.00	\$ -	\$ -	\$ -	\$ -	\$ 63,381.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 30,540.00	\$ -	\$ 4,405.00	\$ 28,740.00	\$ -	\$ 63,685.00
19	Water	\$ 36,728.00	\$ 35,482.00	\$ -	\$ 1,232,266.00	\$ -	\$ 1,304,476.00
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Proprietary Function Funds					\$ -	\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 1,050,554.00	\$ 497,985.00	\$ 100,561.00	\$ 1,328,394.00	\$ 452,000.00	\$ 3,429,494.00

- (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 Dorchester in Saline 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	\$ 259,882.00	\$ 171,079.00	\$ 4,284.00	\$ -	\$ 259,488.00	\$ 694,733.00
3	Public Safety - Police and Fire	\$ 34,125.00	\$ 2,164.00	\$ -	\$ -	\$ -	\$ 36,289.00
4	Public Safety - Other	\$ 7,559.00	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 57,559.00
5	Public Works - Streets	\$ 125,674.00	\$ 88,087.00	\$ -	\$ -	\$ -	\$ 213,761.00
6	Public Works - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Public Health and Social Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	Culture and Recreation	\$ 22,207.00	\$ 2,121.00	\$ -	\$ 29,655.00	\$ -	\$ 53,983.00
9	Community Development	\$ 11,471.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 41,471.00
10	Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	Business-Type Activities:						
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ 474,915.00	\$ -	\$ -	\$ -	\$ 374,243.00	\$ 849,158.00
16	Solid Waste	\$ 56,007.00	\$ -	\$ -	\$ -	\$ -	\$ 56,007.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 31,560.00	\$ 72,271.00	\$ -	\$ 28,740.00	\$ -	\$ 132,571.00
19	Water	\$ 46,147.00	\$ -	\$ -	\$ 99,801.00	\$ -	\$ 145,948.00
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Proprietary Function Funds					\$ -	\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 1,069,547.00	\$ 365,722.00	\$ 4,284.00	\$ 208,196.00	\$ 633,731.00	\$ 2,281,480.00

- (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 Dorchester in Saline County

2020-2021 SUMMARY OF PROPRIETARY FUNCTION FUNDS

NOTE: COMPLETE THIS PAGE ONLY IF A SEPARATE PROPRIETARY FUNCTION FUND BUDGET IS FILED WITH THE CLERK OF THE MUNICIPALITY.

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
TOTAL	\$ - (Forward to Page 2, Line 4)	\$ - (Forward to Page 2, Line 23)	\$ - (Forward to Page 3, Line 21)	\$ -

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Village of Dorchester
ADDRESS	PO Box 287
CITY & ZIP CODE	Dorchester 68343
TELEPHONE	402-946-3201
WEBSITE	

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME	Andrea Pracheil	Gloria Riley	Jennifer Busboom, CPA
TITLE /FIRM NAME	Chairperson	Village Clerk	Blobaum & Busbbom, PC
TELEPHONE	402-641-0090	402-946-3201	402-729-6136
EMAIL ADDRESS		dorchester@diodecom.net	bbcpas@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 Dorchester in Saline County
2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	176,843.00
Motor Vehicle Pro-Rate	(2)	\$	350.00
In-Lieu of Tax Payments	(3)	\$	-
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		\$	-
LESS: Amount Expected to be Spent in Future Budget Years		\$	-
Amount to be included as Restricted Funds (<i>Cannot Be A Negative Number</i>)	(7)	\$	-
Motor Vehicle Tax	(8)	\$	14,000.00
Local Option Sales Tax	(9)	\$	-
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	77,138.00
MIRF	(12)	\$	-
Motor Vehicle Fee	(13)	\$	6,000.00
Municipal Equalization Fund	(14)	\$	-
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-

TOTAL RESTRICTED FUNDS (A)	(16)	\$	274,331.00
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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>)		\$	-	(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)	\$	11,720.00	
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)	\$	11,720.00
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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>		\$	262,611.00
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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 Dorchester

IN

Saline 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 350,012.53
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)

$$\frac{284,980.00}{2020 \text{ Growth per Assessor}} \div \frac{33,989,541.00}{2019 \text{ Valuation}} = \frac{0.84}{\text{Multiply times 100 To get \%}}$$

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

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

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) 12,250.44
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 362,262.97
(8)

Less: Restricted Funds from Lid Supporting Schedule 262,611.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 99,651.97
(10)

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

Municipality Levy Limit Form

Village of Dorchester in Saline County

Municipality Levy

Personal and Real Property Tax Request	(1)		176,843.00
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	0.00	
Interest Free Financing (Public Airports)	(5)	0.00	
	(6)	<u>0.00</u>	
Total Levy Exemptions	(7)		<u>0.00</u>
Tax Request Subject to Levy Limit	(8)		176,843.00
Valuation	(9)		<u>39,298,487</u>
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	(15)	<u>0.000000</u>	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes			<u><u>0.450000</u></u> (A)
 Levy Authority			
Municipality Levy Limit			0.450000
Municipality property taxes designated for interlocal agreements		<u>11,720</u>	<u>0.029823</u>
Total Municipality Levy Authority			<u><u>0.479823</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 Dorchester in Saline County
2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
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Total - Must agree to Line 17 on Lid Support Page 8

\$ -

Village of Dorchester Budget Hearing Minutes September 10, 2020

The 2020-2021 Budget Hearing of the Village of Dorchester Board of Trustees was held Thursday, September 10, 2020 at the Dorchester Fire Hall and via Zoom and was called to order at 7:06 p.m. Chairperson Andrea Pracheil advised those present of the Open Meeting Act. Answering Roll Call were board members Matt Scholz, Roger Miller, Sarah Wenz, Kelly Vyhnaek and Chairperson Andrea Pracheil. (All motions carried are unanimous "for" unless otherwise noted) Also in attendance were Gloria Riley, Clerk-Treasurer; Jen Kasl, Deputy Clerk; Atty. Kelly Hoffschneider & Timothy Kubert, Hoffschneider Law; Mike Blobaum, Blobaum & Busboom PC; Brad Slaughter, Piper Sandler & Co., Brant Pracheil, Fire Chief and 4th of July Festival Committee; and Ray Sueper. Jeff Buttermore & Emily Bausch, Olsson, Inc., Craig Bergmeyer, 4th of July Festival Committee; Andrew Willis, Cline Williams; and Bret Cerny, Assistant Utilities Superintendent were all present via Zoom. Advance Notice of the meeting was posted at the Dorchester US Post Office; First State Bank, NE; Village of Dorchester office and *The Crete News*.

Motion made by Vyhnaek seconded by Scholz to open the budget hearing. Motion carried. Mike Blobaum presented the budget documents for discussion. Motion made by Scholz, seconded by Miller, to approve the 1% increase in Restricted Funds Authority. Motion carried. Motion made by Vyhnaek, seconded by Scholz, to adopt the 2020-2021 Budget. Motion carried.

Motion made by Miller, seconded by Scholz, to open the Special Hearing within the Budget Hearing to set the Final Tax Request. Motion carried. Motion made by Miller, seconded by Scholz to Adopt Resolution 2020-03 setting the Final Tax Request. Motion carried.

RESOLUTION NO 2020-03

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of the Village of Dorchester, 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 Dorchester resolves that:

1. The 2020-2021 property tax request be set at \$ 176,843.00.
2. The total assessed value of property differs from last year's total assessed value by 16%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$ 0.419031 per \$100 of assessed value.
4. The Village of Dorchester proposes to adopt a property tax request that will cause its tax rate to be \$ 0.450000 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Village of Dorchester will exceed last year's by -7%.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2020.

Motion by Miller, seconded by Scholz to adopt Resolution #2020-03.
Voting yes were Wenz, Pracheil, Vyhnalek, Miller, and Scholz. Voting no were none.

Dated this 10th day of September, 2020.

signed – see attached _____ Chairperson

{SEAL}

Signed – see attached _____ Clerk

Motion made by Scholz, seconded by Miller to close the Budget Hearing, and adjourn the meeting.
Motion carried at 7:15 p.m.

Signed Chairman: Andrea Pracheil
Written by Deputy Clerk: Jennifer Kasl
Accepted by Clerk / Treasurer: Gloria J. Riley

I, Gloria Riley, Clerk for the Village of Dorchester, hereby certify that the preceding minutes are a true and correct copy of the proceedings had and done by the Chairman and the Board of Trustees of the Village of Dorchester September 10, 2020. The minutes are available at Village Hall and the shortened version was published in The Crete News.

Clerk / Treasurer: Gloria J. Riley

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.
b) community colleges, and c) school districts}

TAX YEAR 2020

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

TO : DORCHESTER VILL.

TAXABLE VALUE LOCATED IN THE COUNTY OF SALINE COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
DORCHESTER VILL.	CITY/VILLAGE	284,980	39,298,487

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

I Brandi Kelly, Saline 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.

Brandi Kelly
(signature of county assessor)

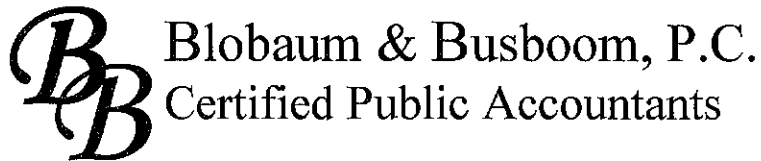
August 17, 2020
(date)



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

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2020



Blobaum & Busboom, P.C.
Certified Public Accountants

Brian L. Blobaum, CPA
Jennifer M. Busboom, CPA
Michael A. Blobaum, CPA

410 4th Street, P.O. Box 604 • Fairbury, NE 68352 • Phone: (402) 729-6136 • Fax: (402) 729-6157 • Email: bbcpas@windstream.net
Hebron Branch Office :120 South 4th Street • Hebron, NE 68370 • Phone: (402) 768-6485

Accountants' Compilation Report

Village Board
Village of Dorchester
Dorchester, NE 68343

Management is responsible for the accompanying historical financial statement of the Village of Dorchester, Nebraska, which comprises financial information in the form of the 2020-2021 State of Nebraska City/Village Budget Form, included in the accompanying prescribed form for the year ended September 30, 2019, in accordance with the Nebraska Auditor of Public Accounts. 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 and the form prescribed by the Nebraska Auditor of Public Accounts. We did not audit, examine, or review the historical financial statement 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 historical financial statement included in the accompanying prescribed form.

The historical financial statement included in the accompanying prescribed form is presented in accordance 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.

Management is responsible for the accompanying forecast of Village of Dorchester, Nebraska, which comprises forecasted information in the form of the 2020-2021 State of Nebraska City/Village Budget Form, included in the accompanying prescribed form in accordance with the Nebraska Auditor of Public Accounts for the years ended September 30, 2020 and September 30, 2021, including the summary of significant forecast assumptions in accordance with the guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). 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, examine, or review the forecast 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 forecast included in the accompanying prescribed form.

The forecasted results may not be achieved, as 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.

Management has elected to omit the summary of significant accounting policies required by guidelines for the presentation of a forecast established by the AICPA other than those related to significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusion about the results of operations of the forecasted period. Accordingly, the forecast is not designed for those who are not informed about such matters.

The forecasts included in the accompanying prescribed form are presented in accordance 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 accompanying budget form and report are intended solely for the information and use of the Nebraska Auditor of Public Accounts, Saline County Clerk, and management of the Village of Dorchester are not intended to be and should not be used by anyone other than these specified parties.

Blobaum & Busboom PC

Fairbury, Nebraska
August 28, 2020

Village of Dorchester

Summary of Significant Forecast Assumptions

Years Ended September 30, 2020 and 2021

This financial forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the Village of Dorchester for the forecast period. Accordingly, the forecast reflects management's judgment as of August 28, 2020, the date of this forecast, of expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring political subdivisions to file an annual budget with their respective county clerk 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, 2020

Forecasted results for the year ending September 30, 2020 were calculated by annualizing the results of the operations for the remainder of the 2019-2020 year based on historical results.

Forecasted Results for the Year Ending September 30, 2021

Forecasted results for the year ending September 30, 2021 were based upon the forecasted results of operations for the year ending September 30, 2020 as well as any additional requirements for 2020-2021 based on input from the governing board including the following:

Revenues are budgeted at the amounts similar to the prior year with the exception of the state revenues where State Department of Revenue estimates are used.

Operating expenditures are estimated at the highest several years' prior experience.

Debt service expenditures, if applicable, are according the amortization schedules.

Capital outlay is budgeted at the maximum remaining available funds, given a minimal cash reserve.

RESOLUTION NO. 2020-03

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of the Village of Dorchester, 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 Dorchester resolves that:

1. The 2020-2021 property tax request be set at \$ 176,843.00.
2. The total assessed value of property differs from last year's total assessed value by 16%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$ 0.419031 per \$100 of assessed value.
4. The Village of Dorchester proposes to adopt a property tax request that will cause its tax rate to be \$ 0.450000 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Village of Dorchester will exceed last year's by -7%.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2020.

Motion by R. Miller, seconded by M. Schok to adopt Resolution # 2020-03.
Voting yes were Wenz, Prackel, Ungebeck, Miller Voting no were none

Dated this Schrey 10th day of September, 2020.

Andrea L. Prackel Chairperson

(SEAL)

Gloria J. Riley Clerk

SEP 1 2020

THE CRETE NEWS
PO BOX 40
CRETE, NE 68333

AFFIDAVIT OF PUBLISHER


STATE OF NEBRASKA
Saline County,

Tammy L. Leff being by me first duly sworn, deposes and says that she is the office manager of THE CRETE NEWS, a legal weekly newspaper printed and published at Crete in Saline County, NE, and of general circulation in said County and State; that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County; and, has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice was published in said newspaper for 1 consecutive week(s) being the issues of:

SEPTEMBER 2, 2020

Tammy L. Leff
Tammy L. Leff, Office Manager

Subscribed in my presence and sworn to before me this 2nd day of SEPTEMBER, 2020.


GENERAL NOTARY - State of Nebraska
PAMELA J. HAGEDORN
My Comm. Exp. September 27, 2020

Pamela J. Hagedorn
Pamela J. Hagedorn, Notary Public

Printer's Fees for Publishing This Notice/Advertisement.....\$ 76.00
Preparation of Affidavit and Billing.....\$
Copy.....\$
TOTAL.....\$ 76.00

Saline County, Nebraska
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY
PUBLIC NOTICE is hereby given in compliance with the provisions of State Statute Section 79-1501, that the governing body will meet on the 10th day of September, 2020, at 7:00 o'clock p.m. at the Courthouse in Crete, Nebraska for the purpose of hearing and considering, discussing, and approving or disapproving of the proposed budget for the following proposed budget. The budget data is available at the Office of the Clerk of the Board of Supervisors.
2019-2021 Public Operations and Services \$2,729,480.00
2019-2021 Public Safety and Maintenance \$1,429,884.00
2019-2021 Proposed Budget of Purchases & Transfers \$3,159,364.00
2019-2021 Highway/Case Reserve \$3,810.00
2019-2021 Total Resources Available \$8,248,638.00
Total Budget Available for Next Year \$7,659,977.00
Deduction of Property Tax Personal and Real Property Tax Required for Next Fiscal Period \$176,661.00
Personal and Real Property Tax Required to be levied \$7,483,316.00
NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 79-1501, that the governing body will meet on the 10th day of September, 2020, at 7:00 o'clock p.m. at the Courthouse in Crete, Nebraska for the purpose of hearing and considering, discussing, and approving or disapproving of the proposed budget for the following proposed budget. The budget data is available at the Office of the Clerk of the Board of Supervisors.
2019-2021 Proposed Budget of Purchases & Transfers \$3,159,364.00
2019-2021 Highway/Case Reserve \$3,810.00
2019-2021 Total Resources Available \$8,248,638.00
Total Budget Available for Next Year \$7,659,977.00
Deduction of Property Tax Personal and Real Property Tax Required for Next Fiscal Period \$176,661.00
Personal and Real Property Tax Required to be levied \$7,483,316.00
CR - September 02, 2020