**CHAPTER 1 – CIVIL ADMINISTRATION**

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**CHAPTER 1 – CIVIL ADMINISTRATION**

**Article 1 – Village Administration**

**SECTION 1-101: CORPORATE EXISTENCE**

The Village ofWaterloo*,* Nebraska, having a population of less than 800 inhabitants, is hereby declared to be a village and shall be governed in all respects by the laws regulating villages.

**SECTION 1-102: CORPORATE SEAL**

The official corporate seal of the Village shall be kept in the office of the Village Clerk and may bear the following inscription: “Village of Waterloo, Douglas County, Nebraska, Corporate Seal." The Village Clerk shall affix an impression of the offi­cial seal to all warrants, licenses, permits, ordinances, and oth­er official papers issued by order of the Village Board and countersigned by him/her. **(Neb. Rev. Stat. §17-502)**

**SECTION 1-103: BONDS; BLANKET BOND**

A. Official bonds of the Village shall be in form, joint and several, and shall be made pay­able to the Village in such penalty as the Village Board may set by resolution; provided, the penalty amount on any bond shall not fall below the legal minimum when one has been set by the State for each particular official. All official bonds of village officials shall be executed by the principal named in such bonds and by at least two suffi­cient sureties who shall be freeholders of the county or by the official as principal and by a guaranty, surety, fidelity, or bond­ing company; provided, no village official, while still in his/her of­ficial term of office, shall be accepted as surety on any other official's bond, contractor's bond, license bond, or appeal bond under any circumstances. Only companies that are legally au­thorized to transact business in the State shall be eligible for suretyship on the bond of an official of the Village. All said bonds shall obligate the principal and sureties for the faithful discharge of all duties required by law of such principal and shall inure to the benefit of the Village and any persons who may be injured by a breach of the conditions of such bonds.

B. No bond shall be deemed to be given or com­plete until the approval of the Village Board and all sureties are endorsed in writing on the said instrument by the Chairperson and Village Clerk pursuant to the said approval of the Board. The premium on any official bond re­quired to be given may be paid out of the General Fund or oth­er proper village fund upon a resolution to that effect by the Village Board at the beginning of any village year.

C. All surety and other bonds required of any village official by this code or Nebraska law may be provided by the purchase of a blanket bond, undertaking or equivalent insurance. The Village shall pay the premium for such bond or insurance coverage and the amount, at a minimum, shall be in an aggregate of the amounts fixed by the law or Village Board requiring such bond or undertaking and on such terms and conditions as may be required.

D. All offi­cial bonds meeting the conditions herein shall be filed with the Village Clerk for his/her official records and it shall be his/her duty to furnish a certified copy of any bond so filed upon the payment of a fee which shall be set by resolution of the Village Board. In the event that the sureties on the offi­cial bond of any village officer become insufficient in the opinion of the Village Board, the Board may by resolution fix a reasonable time within which the said officer may give a new bond or additional sureties as directed. In the event that the officer should fail, refuse, or neglect to give a new bond or additional sureties to the satisfaction and approval of the Village Board, then the office shall, by such failure, refus­al, or neglect, become vacant and it shall be the duty of the Board to appoint a competent and qualified person to fill the said office. Any official who is re-elected to office shall be required to file a new bond after each election.

**(Neb. Rev. Stat. §11-103 through 11-118, 17-604)**

**SECTION 1-104: OATH OF OFFICE**

1. All officials of the Village, whether elected or ap­pointed, except when a different oath is specifically provided herein, shall, before entering upon their respective duties, take and subscribe the following oath which shall be endorsed upon their respective bonds:

"I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, do solemnly swear that I will support the Constitution of the United States and the Constitution of the State of Nebraska against all enemies foreign and domestic; that I will bear true faith and allegiance to the same; that I take this obligation freely, and without mental reservation or for the purpose of evasion; and that I will faithfully and im­partially perform the duties of the office of \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ according to law and to the best of my ability. And I do further swear that I do not advocate, nor am I a member of any political party or or­ganization that advocates the overthrow of the govern­ment of the United States or of this state by force or violence; and that during such time as I am in this posi­tion I will not advocate, nor become a member of any po­litical party or organization that advocates the overthrow of the government of the United States or of this state by force or violence. So help me God."

1. If any such officer is not required to give bond, the oath shall be filed in the office of the Village Clerk.

**(Neb. Rev. Stat. §11-101)**

**SECTION 1-105: COMPENSATION AND SALARIES**

The compensation of any elective official of the Village shall not be increased nor diminished during the term for which he/she shall have been elected except when there has been a merger of offices; provided, the compensation of the members of the Village Board, a board, or commission may be increased or di­minished at the beginning of the full term of any member whether or not the terms of one or more members commence and end at different times. No elected official may be rehired at a greater salary if he/she resigns and desires to be rehired during the unexpired term of office. He/she may be rehired after the term of office during which he/she resigned at a greater salary. All salaries shall be set by ordinance of the Village Board and will be available for public inspection at the office of the Village Clerk during normal office hours. **(Neb. Rev. Stat. §17-209.02, 17-612)**

**SECTION 1-106: CONFLICT OF INTEREST**

1. For purposes of this section, “officer” shall mean:
   1. Any mem­ber of any board or commission of the Village,
   2. Any ap­pointed official if such village official (a) serves on a board or commission which spends and administers its own funds and (b) is dealing with a contract made by such board or commis­sion, or
   3. Any elected village official. Unless specified otherwise, volunteer firefighters and ambulance drivers shall not be considered officers for purposes of this section with re­spect to their duties as firefighters and ambulance drivers.
2. No officer of the Village shall be permitted to benefit from any contract to which the Village is a party. The existence of such an interest in any contract renders the contract voidable by decree of a court of competent jurisdiction as to any person who entered into the contract or took assign­ment thereof with actual knowledge of the prohibited conflict. An action to have a contract declared void under this section may be brought by the Village or by any resident thereof and must be brought within one year after the contract is signed or assigned. Any such decree may provide for the reim­bursement of any person for the reasonable value of all money, goods, material, labor, or services furnished under the contract, to the extent that the Village has benefited thereby. The prohibition in this section shall apply only when the officer or his/her parent, spouse, or child:
3. Has a business associ­ation with the business involved in the contract, and “business association” shall mean a business (a) in which the individual is a partner, limited liability company member, director, or officer; or (b) in which the individual or a member of the individual's immediate family is a stockholder of a closed corporation stock worth $1,000.00 or more at fair market value or which represents more than a 5% equity interest or is a stockholder of publicly traded stock worth $10,000.00 or more at fair market value or which represents more than 10% equity interest, or
4. Will receive a direct pecuniary fee or commission as a result of the contract, except that if such officer is an employee of the business involved in the contract and has no ownership interest or will not receive a pecuniary fee, such officer shall not be deemed to have an interest within the meaning of this section.
5. The provisions of this section shall not apply if the interested officer:
6. Makes a declaration on the record to the governing body regarding the nature and extent of his/her interest prior to official con­sideration of the contract;
7. Does not vote on the matter of granting the contract, except that if the number of members of the governing body declaring an in­terest in the contract would prevent the body, with all members present, from securing a quorum on the issue, then all members may vote on the matter; and
8. Does not act for the Village as to inspection or per­formance under the contract in which he/she has an interest.
9. The receiving of deposits, cashing of checks, and buying and selling of warrants and bonds of indebtedness of any village by a financial institution shall not be consid­ered a contract under the provisions of this section. The owner­ship of less than 5% of the outstanding shares of a corporation shall not constitute an interest within the meaning of this section. Notwithstanding the provisions of subsection (C), if an officer's parent, spouse or child is an employee of the Village, the officer may vote on all issues of the contract which are generally applicable to all employees or all employees within a classification and do not single out his/her parent, spouse, or child for special action. If an officer has the power to employ personnel and he/she hires his/her parent, spouse, or child, such officer shall disclose the hiring pursuant to sub­section (E), except that if the parent, spouse, or child is already employed in the position at the time the officer takes office and such position does not change, no disclosure need be made. Notwithstanding any other provision of this section, any con­tract entered into with an interested officer shall be subject to applicable competitive bidding requirements and shall be fair and reasonable to the Village.
10. The Village Clerk shall maintain, separately from other records, a ledger containing the information listed in subsections (1) through (5) of this subsection about every contract entered into by the Village in which an officer has an in­terest as specified above for which disclosure is made as pro­vided in subsection (C). Such information shall be kept in the ledger for five years from the date of the officer's last day in office and shall include the:
11. Names of the contracting parties;
12. Nature of the interest of the officer in question;
13. Date that the contract was approved by the Village involved;
14. Amount of the contract; and
15. Basic terms of the contract.
16. The information supplied relative to the contract shall be provided to the Clerk not later than ten days after the contract has been signed by both parties. The ledger kept by the Clerk shall be available for public inspection during nor­mal working hours.
17. An open account established for the benefit of any village or entity thereof with a business in which an offi­cer has an interest shall be deemed a contract subject to the provisions of this section. The statement required to be filed pursuant to this section shall be filed within ten days after such account is opened. Thereafter, the Clerk shall maintain a running account of all amounts purchased on the open account. Purchases made from petty cash or a petty cash fund shall not be subject to the provisions of this section.
18. No officer, including volunteer firefighters and ambulance drivers, shall receive any pay or perquisites from the Village other than his/her salary. The Village Board shall not pay or appropriate any money or other valuable thing to pay a person who is not an officer for the performance of any act, service, or duty which shall come within the proper scope of the duties of any officer of the Village.

**(Neb. Rev. Stat. §17-611, 18-305 through 18-312, 49-14, 103.01 through 49-14,103.03, 70-624.04)**

**Article 2 − Village Board**

**SECTION 1-201: POWERS AND DUTIES**

The Board of Trustees shall have the power to pass ordinances to prevent and remove nuisances; to prevent, restrain, and sup­press gambling and disorderly houses; to license and regulate amusements; to establish police protection; to prevent the spread of contagious diseases; to regulate business; to erect, re­pair, construct, and regulate the public ways and property; to maintain good government, public welfare, and domestic tran­quility; and to enforce all ordinances by inflicting penalties upon inhabitants, or other persons for violation thereof. **(Neb. Rev. Stat. §17-207)**

**SECTION 1-202: TERMS; DATE OF ELECTION**

The term of office of each member of the Board of Trustees is four years, except that a trustee's term shall expire and the office will become vacant upon his/her moving from the Village. The election of the Board of Trustees shall be held on the date of the statewide general election.

**SECTION 1-203: ORGANIZATION**

A. The Board of Trustees shall consist of five members. Any person who is a citizen of the United States, a resident of the Village at the time of his/her election, and a registered voter may be eli­gible to be elected to the Board of Trustees. Every trustee so elected and so qualified shall hold the office for a term of four years; provided, a trustee's term shall expire and the office will become vacant upon moving from the Village.

B. The members of the Board of Trustees shall, before entering upon the duties of their office, take an oath to support the Constitu­tion of the United States and the Constitution of the State of Nebraska and faithfully and impartially discharge the duties of their office. All trustees elected to office shall qualify and meet at the first regular meeting of the Board in December, organize and appoint the village officers required by law.

**(Neb. Rev. Stat. §17-202 through 17-204)**

**SECTION 1-204: CHANGE IN OFFICE**

The Chairperson and Board of Trustees shall meet at the regular meeting of the Board in December in each election year, and the outgo­ing officers and outgoing members of the Board shall present their reports. After the outgoing Board completes its business, the outgoing trustees shall surrender their offices to the incoming trustees and the outgoing officers shall thereupon each surrender to his/her successor in office all property, records, papers, and moneys belonging to the same. **(Neb. Rev. Stat. §17-204)**

**SECTION 1-205: REORGANIZATIONAL MEETING**

A. The newly elected members of the Board of Trustees shall convene at the regu­lar place of meeting at the first regular meeting in December of each election year immediately after the prior Board adjourns and proceed to organize themselves for the en­suing year. The Chairperson pro tempore shall call the meeting to order. The Board shall then proceed to examine the creden­tials of its members and other elective officers of the Village to see that each has been duly and properly elected and to see that such oaths and bonds have been given as are required. After ascertaining that all trustees and officers are duly quali­fied, the Board shall then elect one of its own body who shall be styled as Chairperson. He/she shall then nominate his/her candidates for ap­pointive offices, who shall hold office until their suc­cessors are duly appointed and qualified. The Chairperson shall then proceed with the regular order of business. It is hereby made the duty of each and every member of the Board or of their successors in office and of each officer hereafter elected to any office to qualify prior to the first regular meeting of the Board in December following his/her election. Each appointive officer who is required to give bond shall quali­fy by filing the required bond, approved by the Board of Trust­ees, in the office of the Village Clerk within two weeks from the date of his/her said appointment; provided, on said bond shall be endorsed the same oath as required of a trustee. The fail­ure to qualify by elective or appointive officers within the time and manner provided in this section shall and does in itself create a vacancy in the office to which said person failing to qualify shall have been elected or appointed. (Neb. Rev. Stat. §17-204)

B. At the organizational meeting of the Village Board, the Chairperson shall appoint members of such standing com­mittees as the Board may create by ordinance or resolution. The membership of such standing committees may be changed at any time by the Chairperson, who shall be a member ex officio of each standing com­mittee. The members of the standing committees shall serve a term of office of one year, unless reappointed.

**SECTION 1-206: VACANCY**

A. Except as otherwise provided in subsection (C) or (D) of this section, vacancies in elected offices shall be filled by the Village Board for the balance of the unexpired term. Notice of vacancy, except a vacancy resulting from the death of the incumbent, shall be in writing and presented to the Village board at a regular or special meeting and shall appear as a part of the minutes of such meeting. The Village Board shall at once give public notice of the vacancy by causing to be published in a newspaper of general circulation within the Village or by posting in three public places in the Village the office vacated and the length of the unexpired term.

B. The Chairperson of the Village Board shall call a special meeting or place the issue of filing such vacancy on the agenda at the next regular meeting, at which time the Chairperson shall submit the name of a qualified registered voter to fill the vacancy for the balance of the unexpired term. The regular or special meeting shall occur within four weeks after the meeting at which such notice of vacancy has been presented or within four weeks after the death of the incumbent. The Board shall vote upon such nominee and if a majority votes in favor of such nominee, the vacancy shall be declared filled. If the nominee fails to receive a majority of the votes, the nomination shall be rejected and the Chairperson shall at the next regular or special meeting submit the name of another qualified registered voter to fill the vacancy. If the subsequent nominee fails to receive a majority of the votes, the Chairperson shall continue at such meeting to submit the names of qualified registered voters in nomination and the Village Board shall continue to vote upon such nominations at such meeting until the vacancy is filled. All board members present shall cast a ballot for or against the nominee. Any member of the Board who has been appointed to fill a vacancy on the Board shall have the same rights, including voting, as if such person were elected.

C. The Board may, in lieu of filling a vacancy in the elected office as provided in subsection (A) of this section, call a special election to fill such vacancy.

D. If vacancies exist in the offices of a majority of the members of the Village Board, the Secretary of State shall conduct a special election to fill such vacancies.

E. Any vacancy due to a recall election shall be filled as provided in **Neb. Rev. Stat. §32-1308.**

**(Neb. Rev. Stat. §32-569, 32-1308)**

**SECTION 1-207: CHAIRPERSON; SELECTION AND DUTIES**

The Village Board Chairperson shall be selected at the first regular meeting of the Board of Trustees in Decem­ber by the Board from its own membership. The Chairperson shall preside at all meetings of the Board of Trust­ees. In the absence of the Chairperson, the Board shall elect one of its own body to occupy the position temporari­ly, who shall hold the title of Chairperson pro tempore of the Board of Trustees. The Chairperson and the Chairperson pro tempore shall have the same powers and privileges as other members of the Board. The Chairperson shall cause the ordinances of the Board of Trustees to be printed and published for the information of the inhabitants. The Chairperson shall also perform all duties of his/her office in accor­dance with the laws of the State and the ordinances of the Village. The qualifications for the Chairperson shall be the same general qualifications that apply to the members of the Board of Trustees. **(Neb. Rev. Stat. §17-202 through 17-210)**

**SECTION 1-208: PUBLIC BODY DEFINED**

1. “Public body” as used in this article shall mean:
   1. The Village Board of the Village,
   2. All independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies, now or hereafter created by Constitution, statute, ordinance or otherwise pursuant to law, and
   3. Advisory committees of the bodies listed above.
2. This article shall not apply to subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy or taking formal action on behalf of their parent body.

**(Neb. Rev. Stat. §84-1409(1))**

**SECTION 1-209: MEETINGS DEFINED**

Meetings, as used in this article, shall mean all regular, special, or called meetings, formal or informal, of a public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action. **(Neb. Rev. Stat. §84-1409(2))**

**SECTION 1-210: MEETINGS; RIGHTS OF PUBLIC**

A. Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to Section 1-219 herein, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

B. It shall not be a violation of subsection (A) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings. A body may not be required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

C. No public body shall require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body may require any member of the public desiring to address the body to identify himself or herself.

D. No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

E. No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

F. The public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at the meeting.

G. Public bodies shall make available at the meeting or the instate location for a telephone conference call or videoconference, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting. Public bodies shall make available at least one current copy of the Open Meetings Act, posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

**(Neb. Rev. Stat. §84-1412, 18-2438)**

**SECTION 1-211: MEETINGS; NOTICE, AGENDA**

1. All public meetings of the Village Board as defined by law shall be held in a public building located within the Village in which the Board usually holds such meetings, unless the publicized notice hereinafter required shall designate some other public building or other specified place. All such meetings shall be open to attendance by the public. The advance publicized notice of all public, convened meetings shall be transmitted to all members of the Board and to the public by a method designated by the Board. Such notice shall contain the time and specific place for each meeting and either an enumeration of the agenda subjects known at the time of the notice or a statement that such an agenda, kept continually current, shall be available for public inspection at the office of the Village Clerk.

B. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than 24 hours before the scheduled beginning of the meeting or 48 hours before the scheduled beginning of a meeting of the Village Board held outside the corporate limits. The Board shall have the right to modify the agenda at the public meeting when convened. The minutes of the Village Clerk shall include a record of the manner by which the advance publicized notice was given, the time and specific place of each meeting and the names of each member of the Board present or absent at each convened meeting.

C. Any official action on any question or motion duly moved and seconded shall be taken only by roll call vote of the Village Board in open session. The record of the Village Clerk shall show how each member voted or that the member was absent and did not vote.

D. Any formal actions taken at any public meeting not in conformity with the provisions of this section shall be deemed to be void. Any official who shall violate the provisions of this section shall be deemed to be guilty of a misdemeanor.

E. Any item to be included in the agenda for any regular meet­ing of the Village Board must be submitted to the Village Clerk before the village office closes on the Thursday pre­ceding the scheduled meeting, unless an exception is made by the Village Board. (Am. Ord. No. 662, 8/10/04)

**(Neb. Rev. Stat. §84-1408, 84-1409, 84-1411, 84-1413)**

**SECTION 1-212: MEETINGS; NOTICE TO NEWS MEDIA**

The Village Clerk shall maintain a list of the news media requesting notifica­tion of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meet­ing and the subjects to be discussed at that meeting. **(Neb. Rev. Stat. §84-1411)**

**SECTION 1-213: MEETINGS; REGULAR MEETING; QUORUM**

The meetings of the Village Board shall be held in the village hall. Regular meetings shall be held on the second and fourth Tuesdays of each month at the hour of 7:00 P.M. At all meetings of the Board of Trustees, a majority of the Board shall constitute a quorum to do business. **(Neb. Rev. Stat. §17-204, 17-205, 17-210)** (Am. Ord. No. 687, 9/24/07)

**SECTION 1-214: MEETINGS; ORDER OF BUSINESS**

All meet­ings of the Village Board shall be open to the public. Prompt­ly at the hour set by law on the day of each regular meeting, the members of the Village Board, the Village Clerk, the Chairperson, and such other village officials that may be re­quired shall take their regular stations in the meeting place and the business of the Village shall be taken up for con­sideration and disposition in the manner prescribed by the offi­cial agenda on file at the office of the Village Clerk.

**SECTION 1-215: MEETINGS; PARLIAMENTARY PROCEDURE**

A. The Chairperson shall preserve order during meetings of the Village Board and shall decide all questions of order, subject to an appeal to the Village Board. When any person is called to order, he/she shall be seated until the point is decided. When the Chairperson is putting the question, no person shall leave the meeting room. Every person present, before speaking, shall rise from his/her seat and address himself/herself to the presiding officer and while speaking shall confine himself/herself to the question. When two or more persons rise at once, the Chairperson shall rec­ognize the one who spoke first.

B. All resolutions or motions shall be reduced to writing before being acted upon, if requested by the Village Clerk or any board member. Every member of the Village Board who is present when a question is voted upon shall cast his/her vote unless excused by a majority of board members present. No motion shall be put or debated unless seconded. When seconded, it shall be stated by the Chairperson before being debatable. In all cases where a motion or resolution is entered on the minutes, the name of the board member making the motion or reso­lution shall be entered also. After each vote, the "yeas" and "nays" shall be taken and entered in the minutes upon the re­quest of any board member. Before the vote is actually taken, any resolution, motion, or proposed ordinance may be withdrawn from consideration by the sponsor thereof with the consent of the board member seconding the said resolution, motion, or ordinance.

C. When, in the consideration of an ordinance, different times or amounts are proposed, the question shall be put on the largest sum or the longest time. A question to reconsider shall be in order when made by a member voting with the majority, but such mo­tion to reconsider must be made before the expiration of the third regular meeting after the initial consideration of the question.

D. When any question is under debate, no motion shall be made, entertained, or seconded except the previous ques­tion, a motion to table, and to adjourn. Each of the said motions shall be decided without debate.

E. Any of the rules of the Village Board for meetings may be suspended by a two-thirds vote of the members present. In all cases in which provisions are not made by these rules, *Robert's Rules of Order* is the au­thority by which the Board shall decide all procedural disputes that may arise.

**SECTION 1-216: MEETINGS; MINUTES**

The Village Board shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed. The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours. Minutes shall be written and available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that the Village Clerk may have an additional ten working days if he/she is absent due to a serious illness or emergency. **(Neb. Rev. Stat. §84-1413)**

**SECTION 1-217: MEETINGS; VOTES**

Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the Village Board in open session, and the record shall state how each member voted or if the member was absent or not voting. The vote to elect leadership within the Board may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes. **(Neb. Rev. Stat. §84-1413)**

**SECTION 1-218: MEETINGS; SPECIAL MEETINGS**

A. Special meetings may be called by the Chairperson or by three members of the Board of Trustees, the object of which shall be submitted to the Board in writing. The call and object, as well as the disposition thereof, shall be entered upon the journal by the Village Clerk. On filing the call for a special meeting, the Village Clerk shall notify the members of the Board of Trust­ees of the special meeting, stating the time and its purpose. No­tice of a special meeting need not be given to a member of the Board known to be out of the state or physically unable to be present. A majority of the members of the Board shall constitute a quorum for the transaction of business, but a smaller number may adjourn from day to day and compel the attendance of the absent members. Whether a quorum is pres­ent or not, all absent members shall be sent for and compelled to attend.

B. At the hour appointed for the meeting, the Village Clerk shall proceed to call the roll of members and announce whether a quorum is present. If a quorum is present, the Board shall be called to order by the Chairperson, if present, or if ab­sent, by the Chairperson pro tempore. In the absence of both the Chairperson and the Chairperson pro tempore, the mem­bers of the Board shall elect a president pro tempore. All ordinances passed at any special meeting shall comply with procedures set forth in Chapter 1, Article 3 (Ordinances, Resolutions and Motions) herein.

**(Neb. Rev. Stat. §17-204, 17-205)**

**SECTION 1-219: MEETINGS; EMERGENCY MEETINGS**

When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by means of electronic or telecommunica­tion equipment. The provisions of Section 1-211 (Notice to News Media) shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day. **(Neb. Rev. Stat. §84-1411)**

**SECTION 1-220: MEETINGS; CLOSED SESSIONS**

1. The Village Board may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly nec­essary for the protection of the public interest or for the pre­vention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. Closed sessions may be held for, but shall not be limited to, such rea­sons as:
   1. Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the Village Board;
   2. Discussion regarding deployment of security personnel or devices;
   3. Investigative proceedings regarding allegations of criminal misconduct; or
   4. Evaluation of the job performance of a person when neces­sary to prevent needless injury to the reputation of a per­son and if such person has not requested a public meeting.
2. Nothing in this section shall permit a closed meeting for discus­sion of the appointment or election of a new member to the Board.
3. The vote to hold a closed session shall be taken in open session. The vote of each member on the question of hold­ing a closed session, the reason for the closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. The Board shall restrict its consideration of matters during the closed portion to only those purposes set forth in the min­utes as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, “formal action” shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy, but shall not include negotiating guidance given by members of the Board to legal counsel or other negotiators in closed sessions authorized under subsection (A)(1) of this section.
4. Any member of the Village Board shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for the protection of the public interest or the prevention of needless injury to the reputation of an individual. Such chal­lenge shall be overruled only by a majority vote of the members of the Board. Such challenge and its disposition shall be recorded in the minutes.
5. Nothing in this section shall be construed to require that any meeting be closed to the public. The Village Board shall not fail to invite a portion of its members to a meeting and shall not designate itself a subcommittee of the whole body for the purpose of circumventing the provisions of this article. No closed session, informal meeting, chance meet­ing, social gathering, or electronic communication shall be used for the purpose of circumventing the provisions of this article.
6. The provisions of this article shall not apply to chance meetings or to attendance at or travel to conventions or workshops of members of the Village Board at which there is no meeting of the Board then intentionally convened and there is no vote or other action taken regarding any matter over which the Board has supervision, control, jurisdiction, or advisory power.

(Neb. Rev. Stat. §84-1410)

**Article 3 − Ordinances, Resolutions, and Motions**

**SECTION 1-301: GRANT OF POWER**

The Village Board may make all ordi­nances, bylaws, rules, regulations, and resolutions not incon­sistent with the laws of the State of Nebraska as may be expedient for maintaining the peace, good government, and wel­fare of the Village and its trade, commerce, and manufac­tories. **(Neb. Rev. Stat. §17-505)**

**SECTION 1-302: INTRODUCTION**

A. Ordinances shall be introduced by members of the Village Board in either of the following ways:

1. With the recognition of the Chairperson, a board member may, in the presence and hearing of a majority of the Board, read aloud the substance of his/her proposed ordinance and file a copy of the same with the Village Clerk for future consideration; or

2. With the recognition of the Chairperson, a board member may present his/her proposed ordinance to the Village Clerk who, in the presence and hearing of a majority of the Board, shall read aloud the substance of the same and shall file it for future consideration.

B. Resolutions and motions shall be introduced in one of the methods prescribed for the introduction of ordinances. After their introduction, they shall be fully and distinctly read one time in the presence and hearing of a majority of the Board. The issues raised by said resolutions or motions shall be disposed of in accordance with parliamentary law adopted for the guidance of the Board. A majority vote shall be required to pass any resolution or motion. The vote on any resolution or motion shall be by roll call vote.

**SECTION 1-303: ORDINANCES; TITLE**

No ordinance shall con­tain a subject not clearly expressed in its title. **(Neb. Rev. Stat. §17-614)**

**SECTION 1-304: ORDINANCES; STYLE**

The style of all village ordinances shall be: "Be it ordained by the Chairperson and Board of Trustees of the Village of Waterloo, Nebraska:" **(Neb. Rev. Stat. §17-613)**

**SECTION 1-305: READING; PASSAGE**

A. Ordinances of a general or permanent nature shall be read by title on three different days unless three-fourths of the Village Board vote to suspend this requirement, except that such requirement shall not be suspended for any ordinance for the annexation of territory. In case such requirement is suspended, the ordinance shall be read by title and then moved for final passage. Three-fourths of the Village Board may require a reading of any ordinance in full before enactment under either procedure set out in this section.

B. All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all board members.

C. On the passage or adoption of every bylaw or ordinance, and every resolution or order to enter into a contract by the Village Board, the yeas and nays shall be called and recorded. To pass or adopt any bylaw, ordinance, or any such resolution or order, a concurrence of a majority of the whole number of board members shall be required.

D. All appointments of village officers by the Village Board shall be made viva voce; and the concurrence of a like majority shall be required, and the names of those and for whom they voted on the vote resulting in an appointment shall be recorded.

E. The requirements of a roll call or viva voce vote shall be satisfied by any village which utilizes an electronic voting device which allows the yeas and nays of each member of the Village Board to be readily seen by the public.

**(Neb. Rev. Stat. §17-614, 17-616)**

**SECTION 1-306: ORDINANCES; EFFECTIVE DATE; EMERGEN­CY**

1. Except as provided in Section 1-307 (Publication or Posting) and subsection (B) of this section, an ordinance for the government of the Village which has been adopted by the Village Board without submission to the voters of the Village shall not go into effect until 15 days after the passage of the ordinance.
2. In the case of riot, infectious or contagious diseases, or other impending danger, failure of a public utility, or any other emergency requiring its immediate operation, an ordi­nance shall take effect upon the proclamation of the Chairperson and the posting thereof in at least three of the most public places in the Village. Such emergency ordi­nance shall recite the emergency, be passed by a three-fourths vote of the Village Board, and be entered of record on the Village Clerk's minutes.

**(Neb. Rev. Stat. §17-613, 19-3701)**

**SECTION 1-307: ORDINANCES; PUBLICATION OR POSTING**

All ordinances of a general nature shall, before they take effect, be published one time, within 15 days after they are passed (A) in a newspaper published in the Village or, if no paper is published in the Village, then by posting a written or printed copy in each of three public places in the Village; or (B) in book or pamphlet form. **(Neb. Rev. Stat. §17-613)**

**SECTION 1-308: ORDINANCES; CERTIFICATE OF PUBLICA­TION OR POSTING**

The passage, approval, and publication or posting of all ordinances shall be sufficiently proven by a certifi­cate under the seal of the Village from the Village Clerk showing that the said ordinance was passed and ap­proved, and when and in what paper the same was published, or when, by whom, and where the same was posted. **(Neb. Rev. Stat. §17-613)**

**SECTION 1-309: ORDINANCES; AMENDMENTS AND REVI­SIONS**

No ordinance or section thereof shall be revised or amended unless the new ordinance contains the entire ordi­nance or section as revised or amended and the ordinance or section so amended is repealed, except that an ordinance revis­ing all the ordinances of the Village and modifications to zoning or building districts may be adopted as otherwise pro­vided by law. **(Neb. Rev. Stat. §17-614)**

**SECTION** **1-310: RESOLUTIONS AND MOTIONS**

Resolutions and motions shall be introduced in one of the methods prescribed for the introduction of ordinances. After their introduction, they shall be fully and distinctly read one time in the presence and hearing of a majority of the board members. The issue raised by said resolutions or motions shall be disposed of in accordance with the usage of parliamentary law adopted for the guidance of the Board. A majority vote shall be required to pass any resolution or motion. The vote on any resolution or motion shall be by roll call vote.

**Article 4 – Appointed Officials**

**SECTION 1-401: APPOINTMENT; RE­MOVAL**

The Village Board may appoint a Village Clerk, Village Treasurer, Village Administrator, Village Attorney, Street Commissioner, and Chief of Police. The Board shall also appoint such addition­al officials and employees as it may determine the Village needs. All such appointees shall hold office for one year, unless sooner removed by the Chairperson of the Board of Trustees by and with the advice and consent of the remainder of the Board. If the Village has a Wa­ter Commissioner, he may at any time, for sufficient cause, be removed from office by a two-thirds vote of the Board of Trustees. **(Neb. Rev. Stat. §17-208, 17-541)**

**SECTION 1-402: MERGER OF OF­FICES**

The Village Board may by ordinance combine and merge any elective or appointive office or employment or any combination of duties of any such offices or employments, ex­cept trustee, with any other elective or appointive office or em­ployment so that one or more of such offices or employments or any combination of duties of any such offices or employments may be held by the same officer or employee at the same time, except that trustees may perform and re­ceive compensation for seasonal or emergency work upon board approval, subject to **Neb. Rev. Stat. §49-14,103.01 to §49-14,103.06**. The offices or employ­ments so merged and combined shall always be construed to be separate and the effect of the combination or merger shall be limited to a consolidation of official duties only. The salary or compensation of the officer or employee holding the merged and combined offices or employments or offices and employments shall not be in excess of the maximum amount provided by law for the salary or compensation of the office, offices, employment or employments so merged and combined. For purposes of this section, volunteer firefighters and ambulance drivers shall not be considered officers. **(Neb. Rev. Stat. §17-209.02, 49-14,103.01 through 49-14,103.06)**

**SECTION 1-403: ADMINISTRATOR/CLERK/TREASURER POSITION CREATED;**

**DUTIES AND POWERS**

A. There is hereby established the office of the Village Administrator. Said office is hereby merged and combined with the appointive offices of the Village Clerk and Village Treasurer in accordance with the authority granted to the Village Board. The merged and combined offices shall be known as Village Administrator/ Clerk/Treasurer.

B. The Village Administrator/Clerk/Treasurer shall be the chief administrative officer of the Village and shall serve as administrative agent for the Chairperson of the Board and the Board of Trustees in the supervision of the offices and good government of the Village. The Chairperson and the Board of Trustees shall deal with all village departments and employees through the Village Administrator/Clerk/Treasur-er. Such office shall be filled by appointment of the Chairperson by and with the consent of the Board of Trustees.

**SECTION 1-404: VILLAGE ADMINISTRATOR**

A. The Village Administrator shall attend all meetings of the Board of Trustees and direct the preparation of agendas and agenda packets for the Board and other persons requesting such information. He/she shall attend meetings of departments and officials relevant to village affairs or as directed by the Board of Trustees. He/she shall attend meetings and seminars that provide continuing education in matters relating to village administration.

B. The Village Administrator shall report on matters concerning village affairs under his/her direct supervision. He/she shall evaluate all village business and projects and make recommendations to the Board of Trustees for the adoption of measures and ordinances deemed necessary for good government. He/she shall continuously monitor and evaluate the efficiency and effectiveness of the village's organizational structure, staffing patterns and service levels and work with the Board of Trustees to implement necessary improvements. As required, he/she shall prepare and present studies and research reports.

C. The Village Administrator shall keep the Board of Trustees fully advised on the financial condition of the Village. He/she shall assume general responsibility for budget preparation and periodic budget reports to the Board of Trustees. The Village Administrator shall supervise authorized budget expenditures and assist the Village Accountant with the annual audit. He/she shall evaluate all village revenues and make recommendations on rates and prices charged for village services. He/she shall investigate alternate revenue sources for village projects. The Village Administrator shall be responsible for long-range financial planning for the village.

D. The Village Administrator shall maintain all village, general, utility, payroll, revenue sharing and bond retirement financial records and reports. He/she shall supervise payroll, maintain permanent payroll records, collect payroll deductions and remit the same according to law. He/she shall administer village comprehensive, business, employee health, dental, self-insurance, workmen's compensation, unemployment and other insurance programs and employee retirement programs. The Village Administrator shall review all employee benefits and recommend changes as needed.

E. The Village Administrator shall serve as Village Personnel Director. He/she shall assist and supervise all village department heads in general operation of their departments but not the making of operational decisions made by said department heads. In pursuance of this provision, the Village Administrator shall meet with department heads as needed. He/she shall supervise personnel evaluation programs and prepare and submit annual evaluations of all village personnel under his/her supervision as requested by the Board of Trustees. He/she shall supervise office personnel, coordinate employment application procedures and interviews and generally supervise the Zoning Officer/Building Inspector and his/her assistants. The Village Administrator shall keep the Village personnel handbook up to date and accurate according to changing laws and regulations.

F. The Village Administrator shall serve as the purchasing agent for all departments. He/she shall assume general responsibility in conjunction with department heads for maintenance of perpetual inventories for each department. He/she shall assume general responsibility for accident, injury and damage reports and supervision of department safety meetings and attend commission or committee meetings when indicated.

G. The Village Administrator shall maintain contact with state and federal agencies in all matters regarding the Village, analyze the Village's position on state and federal legislation which may impact the Village and communicate this information to appropriate individuals and committees of the state and federal government. He/she shall obtain information regarding state and federal funds available to the Village and identify qualifying need areas. He/she shall implement necessary procedures to obtain such funds if so directed by the Board of Trustees.

H. As chief public relations ambassador, the Village Administrator shall develop cooperative relationships with citizens, the media, and local business and community groups. He/she shall advise citizens, property owners, contractors and others on questions relating to the village code. He/she shall receive, investigate, and act upon citizen complaints.

I. The Village Administrator shall oversee and assist in the development of long-range and short-range plans for the Village, developing goals, objectives, and priorities. He/she shall keep department heads involved and informed of such plans. He/she shall provide direction and assistance to citizens and community groups to implement community development goals. The Village Administrator shall serve as a liaison with outside agencies and organizations encouraging economic development.

**SECTION 1-405: VILLAGE CLERK**

1. The Village Clerk shall attend the meetings of the Village Board and keep a correct journal of the proceedings of that body. He/she shall keep a record of all outstanding bonds against the Village and when any bonds are sold, purchased, paid, or canceled, said record shall show the fact. He/she shall make, at the end of the fiscal year, a report of the business of the Village transacted through his/her office for the year. That record shall describe particularly the bonds issued and sold during the year and the terms of the sale with each and every item and expense thereof. He/she shall file all official bonds after the same shall have been pro­perly executed and approved. He/she shall make the proper certificate of passage which shall be attached to original copies of all bond ordinances hereafter enacted by the Village Board.
2. The Village Clerk shall issue and sign all li­censes, permits, and occupation tax receipts authorized by law and required by the village ordinances. He/she shall col­lect all occupation taxes and license money except where some other village officer is specifically charged with that duty. He/she shall keep a register of all licenses granted in the Village and the purpose for which they have been issued.
3. The Village Clerk shall permit no records, public papers, or other documents of the Village kept and pre­served in his/her office to be taken therefrom, except by such officers of the Village as may be entitled to the use of the same, but only upon their leaving a receipt therefor. He/she shall keep all the records of his/her office, including a record of all licenses issued in a blank book with a prop­er index. He/she shall include as part of the records all petitions under which the Village Board shall order public work to be done at the expense of the property fronting thereon, together with references to all resolutions and ordinances relat­ing to the same. He/she shall endorse the date and hour of filing upon every paper or document so filed in the office. All such filings shall be properly docketed. Included in his/her records shall be all standard codes, amendments thereto, and other documents incorporated by ref­erence and arranged in triplicate in a manner convenient for reference. He/she shall keep an accurate and complete ac­count of the appropriation of the several funds and draw, sign, and attest all warrants ordered for the payment of money on the particular fund from which the same is payable. At the end of each month, he/she shall then make a report of the amounts appropriated to the various funds and the amount of the war­rants drawn thereon. Nothing herein shall be construed to pre­vent any citizen, official, or other person from examining any public records at all reasonable times.
4. The Village Clerk shall deliver all warrants, ordi­nances, and resolutions under his/her charge to the Chairperson for his/her signature. The Clerk shall also deliver to officers, employees, and committees all resolutions and com­munications which are directed at said recipients. With the seal of the Village, he/she shall duly attest the Chairperson's signature on all ordinances, deeds, and papers required to be attested to when ordered to do so by the Village Board. Within 30 days after any meeting of the Board, the Village Clerk shall prepare and publish the official proceedings in a legal newspaper of general circulation in the Village and which was duly designated as such by the Board. Said pub­lication shall set forth a statement of the proceedings thereof and shall also include the amount of each claim allowed, the purpose of the claim, and the name of the claimant, except that the aggregate amount of all payroll claims may be included as one item. Between July 15 and August 15 of each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles shall be published. Each job title published shall be descriptive and indicative of the duties and functions of the position. The charge for such publication shall not exceed the rates provided by state statutes. Said publication shall be charged against the General Fund. He/she shall then keep in a book with a proper index copies of all notices required to be pub­lished or posted by the Village Clerk by order of the Village Board, or under village ordinances. To each of the file copies of said notices shall be attached the printer's affidavit of publication, if the said notices are required to be published, or the Village Clerk's certificate under seal where the same are required to be posted only.
5. The Village Clerk shall receive all objections to creation of paving districts and other street improvements. He/she shall receive the claims of any person against the Village, and in the event that the said claim is disallowed in part or in whole, the Village Clerk shall notify such claimant, his/her agent or attorney by letter within five days after such disallowance, and the Clerk shall then prepare tran­scripts on appeals of any disallowance of a claim in all proper cases.
6. The Village Clerk may charge a reasonable fee for certified copies of any record in his/her office as set by reso­lution of the Village Board. He/she shall destroy village records under the direction of the State Records Board pur­suant to **Neb. Rev. Stat. §84-1201 through §84-1220**; provided, the Village Board shall not have the authority to destroy the minutes of the Village Clerk, the permanent ordinances and resolution books, or any other records classified as permanent by the State Records Board.

**(Neb. Rev. Stat. §17-605, 19-1102, 19-1104, 84-1201 through 84-1220, 84-712)**

**SECTION 1-406: VILLAGE TREA­SURER**

The Village Treasurer shall be the custodian of all moneys belonging to the Village. He/she shall keep all money belonging to the Village separate and distinct from his/her own money. He/she shall keep a separate account of each fund or appropriation and the debits and credits belonging thereto. He/she shall issue duplicate receipts for all moneys received for the Village and shall give to every person paying money into the village treasury a receipt therefor, specify­ing the date of payment and the account paid. One of the re­ceipts shall be filed with his/her monthly report, and the last copy of the said receipt shall be kept on file in his/her office. His/her books and accounts shall always be open for inspection by any citizen of the Village whenever any village fiscal record, audit, warrant, voucher, invoice, purchase order, requisition, payroll check, receipt or other record of receipt, cash or expenditure in­volving public funds is involved. He/she shall cancel all bonds, cou­pons, warrants, and other evidences of debt against the Village whenever paid, by writing or stamping on the face thereof, "Paid by the Village Treasurer," with the date of payment written or stamped thereon. He/she shall collect all special taxes, allocate special assessments to the several own­ers, and obtain from the County Treasurer a monthly re­port as to the collection of delinquent taxes. The Treasurer's daily cash book shall be footed and balanced daily, and he/she shall adopt such bookkeeping methods as the Village Board shall prescribe. He/she shall invest and collect all money owned by or owed to the Village as directed by the Village Board. **(Neb. Rev. Stat. §17-606 through 17-609, 84-712)**

**SECTION 1-407: TREASURER'S MONTHLY REPORT**

The Village Treasurer shall at the end of each and every month, and such other times as the Village Board may deem necessary, render an account to the Board under oath showing the financial state of the Village at that date, the amount of money remaining in each fund, the amount paid therefrom, and the balance of money remaining in the treasury. He/she shall accompany the said account with a statement of all receipts and disbursements, to­gether with all warrants redeemed and paid. He/she shall also produce depository evidence that all village money is in a solvent and going bank in the name of the Village. If the Village Treasurer shall neglect or fail for the space of ten days from the end of each and every month to render his/her accounts as aforesaid, the Village Board shall by resolution declare the office vacant and appoint another person to fill the va­cancy. The Village Treasurer shall be present at each regular meeting of the Board, at which time he/she shall read and file his/her monthly report. **(Neb. Rev. Stat. §17-606)**

**SECTION 1-408: TREASURER'S ANNU­AL REPORT**

The Village Treasurer shall publish within 60 days following the close of the village fiscal year in a legal newspaper having general circulation within the Village a statement of the receipts and expenditures by funds of the Village for the preceding fiscal year. Said statement shall include all receipts, disbursements, warrants outstanding, and the debit or credit balance of the Village. **(Neb. Rev. Stat. §19-1101)**

**SECTION 1-409: VILLAGE ATTOR­NEY**

The Village Attorney shall be the legal advisor of the Board of Trustees. He/she shall commence, prosecute, and defend all suits and actions necessary to be commenced, prosecuted or defended on behalf of the Village or that may be ordered by Board. When requested, he/she shall attend meetings of the Board and give an opinion upon any matters submitted to him/her, either orally or in writing, as may be required. He/she shall draft or review for legal correctness ordinances, contracts, franchises and other instruments as may be required and shall perform such other duties as may be imposed upon him/her by general law or ordinance. He/she shall also examine the ordinance records when requested to do so by the Village Board and advise and assist the Village Clerk as much as may be necessary to the end that each procedural step will be taken in the passage of each ordinance to insure that they will be valid and not in conflict with subsisting local laws insofar as their passage and approval are concerned. The Village Board shall have the right to pay the Village Attorney compensation for legal services performed by him/her on such terms as the Board and attorney may agree and to employ additional legal assistance and to pay for such legal assistance out of the funds of the Village. **(Neb. Rev. Stat. §17-610)**

**SECTION 1-410: VILLAGE POLICE CHIEF**

1. The Village Police Chief shall direct the police work of the Village and shall be responsible for the maintenance of law and order. He/she shall act as health inspector except in the event the Village ap­points another person. He/she shall file the necessary complaints in cases arising out of violations of village ordinances and shall make all necessary reports required by the ordi­nances or the laws of the State of Nebraska. **(Neb. Rev. Stat. §17-213)**
2. The Police Chief shall, subject to the direction of the Chairperson, have control and manage­ment of all matters relating to the Police Department, its officers and members, and shall have the custody and control of all property and books belonging to the Department. He/she shall de­vote his/her time to the affairs and interests of the Village and to the preservation of peace, order, safety, and cleanliness thereof.

**SECTION 1-411: VILLAGE POLICE OFFICERS**

1. The Police Department shall consist of the Police Chief and such further number of regular police officers as may be duly ordered by reso­lution of the Board of Trustees. The Department shall execute and enforce all laws and also the orders of the Chairperson. It shall be the duty of the Department to protect the rights of persons and property. There shall be a proper police force at all fires when an officer is on duty. The Department shall take notice of all nuisances, impediments, obstructions, and defects in the streets, avenues, alleys, business places, and residences of the Village. The Department shall execute or cause to be ex­ecuted the processes issued and shall cause all persons ar­rested to be brought before the proper court for trial as speedily as possible. The Police Chief and all regular and special police­ officers shall become thoroughly conversant with the laws of the Village and State.
2. Village police officers, whether regular or special, shall have the duty to file such complaints and reports as may be required by village ordinances and state laws and shall have the power to arrest all offenders by day or by night and transport the said offenders to jail until trial can be held before the proper official of the Village or State. They shall have full power and authority to call on any person whenever necessary to assist them in performing public duties, and failure, neglect, or refusal to render such assistance shall be deemed an offense punishable upon conviction by a fine. Any village police officer who shall willfully fail, ne­glect, or refuse to make an arrest or who purposely and willfully fails to make a complaint after an arrest is made shall be deemed guilty of an offense, and upon conviction shall be fined. It shall be unlawful for the Village Board to retain any village police officer in that position after he/she shall have been duly convicted of the willful violation of any law of the United States of America, the State of Nebraska, or any ordinance of the Village, except minor traffic violations. It shall be the duty of every village police officer making a lawful arrest to search all persons in the presence of some other person when­ever possible and shall carefully keep and produce to the prop­er judicial official upon the trial everything found upon the person of such prisoners. All personal effects so taken from prisoners aforesaid shall be restored to them upon their release. The Village Board may from time to time provide the village police with such uniforms, equipment, and transportation as may be essential in the performance of their official duties. Any member who shall lose or destroy the same shall be required to pay the replacement costs, and in the event that any member shall leave the force, he/she shall immediately deliver his/her badge to the Police Chief. No law enforcement official shall have any interest in any establish­ment having a liquor license. **(Neb. Rev. Stat. §17-213)**

**SECTION 1-412: POLICE DEPARTMENT; ARREST AND EN­FORCEMENT JURISDICTION**

1. Every village law en­forcement officer shall have the power and authority to enforce the laws of the State and the Village or otherwise perform the functions of that office anywhere within his/her primary jurisdiction. “Primary jurisdiction” shall mean the geographic area within territorial limits of the Village.
2. Any village law enforcement officer who is within this state but beyond the territorial limits of his/her primary jurisdiction shall have the power and authority to enforce the laws of this state or any legal ordinance of any city or incorpo­rated village or otherwise perform the functions of his/her of­fice, including the authority to arrest and detain suspects, as if enforcing the laws or performing the functions within the terri­torial limits of his/her primary jurisdiction in the following cases:

1. Any village law enforcement officer, if in a fresh attempt to apprehend a person suspected of committing a felony, may follow such person into any other jurisdiction in this state and there arrest and detain such person and return such person to the officer's primary jurisdiction;

2. Any village law enforcement officer, if in a fresh attempt to apprehend a person suspected of committing a mis­demeanor or a traffic infraction, may follow such person any­where in an area within 25 miles of the boundaries of the officer's primary jurisdiction and there arrest and detain such person and return such person to the officer's primary jurisdiction;

3. Any village law enforcement officer shall have such enforcement and arrest and detention authority when re­sponding to a call in which a local, state, or federal law enforce­ment officer is in need of assistance. “A law enforcement officer in need of assistance” shall mean (a) a law enforcement officer whose life is in danger or (b) a law enforcement officer who needs assistance in making an arrest and the suspect will not be apprehended unless immediately arrested, may cause injury to himself or herself or others or damage to property un­less immediately arrested, or may destroy or conceal evi­dence of the commission of a crime; and

4. If the Village, under the provisions of the In­ter-local Cooperation Act, enters into a contract with any other municipality or county for law enforcement services or joint law enforcement services, law enforcement personnel may have such enforcement authority within the jurisdiction of each of the participating political subdivisions if provided for in the agreement. Unless otherwise provided in the agreement, the Village shall provide liability insurance coverage for its own law enforcement personnel as provided in **Neb. Rev. Stat. §13-1802**.

1. If village law enforcement personnel are render­ing aid in their law enforcement capacity outside the limits of the Village in the event of disaster, emergency, or civil de­fense emergency or in connection with any program of practice or training for such disaster, emergency, or civil defense emergency when such program is conducted or participated in by the Nebraska Emergency Management Agency or with any other related training program, the law enforcement personnel shall have the power and authority to enforce the laws of this state or any legal ordinances or resolutions of the local govern­ment where they are rendering aid or otherwise perform the functions of their office, including the authority to arrest and detain suspects, as if enforcing the laws or performing the func­tions within the territorial limits of their primary jurisdiction. The Village shall self-insure or contract for insurance against any liability for personal injuries or property damage that may be incurred by it or by its personnel as the result of any movement of its personnel outside the limits of the Village pursuant to this subsection.

**(Neb. Rev. Stat. §29-215, 81-429.65)**

**SECTION 1-413: POLICE DEPARTMENT; POLICE OFFICERS; DISCIPLINE OR REMOVAL FROM DUTY; NOTICE AND HEARING**

1. No police officer, including the Police Chief, shall be disciplined, suspended, demoted, re­moved, or discharged except upon written notice stating the reasons for such disciplinary action, suspension, demotion, re­moval, or discharge. Such notice shall also contain a statement informing the police officer of his/her right to a hearing before the Board of Trustees.
2. Any police officer so disciplined, suspended, de­moted, removed, or discharged may, within ten days after being notified of such disciplinary action, suspension, demotion, re­moval, or discharge, file with the Village Clerk a written de­mand for a hearing before the Board of Trustees, which shall set the matter for hearing not less than ten nor more than 20 days after the filing of the written demand for a hearing. The Board of Trustees shall give the officer written notice of the hearing not less than seven nor more than 14 days prior to the hearing.
3. At the hearing, the police officer shall have the right: (1) to respond in person to the charges and to present wit­nesses and documentary evidence; (2) to confront and cross-examine available adverse witnesses; and (3) to be represented by counsel.
4. Not later than 30 days following the adjournment of the meeting at which the hearing was held, the Board of Trustees shall vote to uphold, reverse, or modify the disciplin­ary action, suspension, demotion, removal, or discharge. The failure of the Board to act within 30 days or the failure of a majority of the board members to vote to re­verse or modify the disciplinary action, suspension, demotion, removal, or discharge shall be construed as a vote to uphold the disciplinary action, suspension, demotion, removal, or dis­charge. The decision of the Board of Trustees shall be based upon its determination that, under the facts and evidence pres­ented at the hearing, the challenged disciplinary action, sus­pension, demotion, removal, or discharge was necessary for the proper management and the effective operation of the Police De­partment in the performance of its duties under the state statutes.
5. Nothing in this section shall be construed to pre­vent the preemptory suspension or immediate removal from duty of an officer, pending the hearing authorized by this sec­tion, in cases of gross misconduct, neglect of duty, or disobedi­ence of orders.
6. If the initial decision to discipline, suspend, demote, remove, or discharge a police officer is made by the Chairperson of the Board of Trustees, he/she shall not be consid­ered a member of the Board for purposes of the ap­peal from his/her decision.

**(Neb. Rev. Stat. §17-208)**

**SECTION 1-414: SPECIAL ENGI­NEER**

A special engineer shall be appointed by the Chairperson with the approval of the Board of Trustees when the necessity shall arise. The engineer shall make a record of the minutes of his surveys and all work done for the Village, which shall be public records and belong to the Village. He shall accurately make all plats, sections, profiles and maps that may be necessary. He shall upon request of the Chairperson and Village Board make esti­mates of the cost of labor and material which may be done or furnished by contract with the Village and make all surveys, estimates and calculations necessary for the establishment of grades, bridges or culverts and for the building, constructing, or repairing of any public improvement of the Village, filing the same with the Village Clerk. He shall inspect all works of public improvement and if found to be properly done, shall accept the same and forthwith report his acceptance to the Chairperson and Village Board. He shall estimate the cost of all proposed village utilities and public improvements, together with all extensions thereof which the Chairperson and Village Board propose to con­struct or improve. The Chairperson and Board, whenever they may deem it expedient, may employ such special engineer to make or assist in making any particular estimate or survey. **(Neb. Rev. Stat. §17-568)**

**SECTION 1-415: STREET SUPERINTENDENT**

The Street Superintendent shall:

A. Subject to the or­ders and directives of the Village Board, have general charge, direction, and control of all work on the streets, sidewalks, cul­verts, and bridges of the Village.

B. On request of the Village Board, make a detailed report on the condition of the streets, sidewalks, culverts, alleys, and bridges of the Village and direct attention to such improvements, repairs, extensions, additions, and additional employees as he/she may believe are need­ed to maintain a satisfactory street system in the Village, along with an estimate of the costs thereof.

C. See that gutters and drains therein function properly and that the same are kept in good repair.

D. Issue such permits and assume such other duties as the Village Board may direct.

**(Neb. Rev. Stat. §17-214)**

**SECTION 1-416: BUILDING ADMINIS­TRATOR**

A. The Building Administrator shall:

1. Conduct surveys and make inspections in any area of the Village to deter­mine whether all buildings and structures are in compliance with the village ordinances.

2. Investigate all com­plaints, whether verbal, written, or in the form of a peti­tion alleging and charging that a violation of the village ordinances exists and that a building or structure is unfit or unsafe for human habitation. The Building Administrator is au­thorized, upon properly identifying himself/herself, to enter, inspect, survey, and investigate between the hours of 8:00 A.M., and 5:00 P.M., or at any time if an emergency exists or if requested by the owner or occupant thereof.

3. Keep records of all complaints received, inspection reports, orders, and complaints issued, and prepare an annual report in­cluding statistics based on the records kept. The records shall be available for public inspection.

4. Report to the Village Board as of­ten as may be deemed necessary.

5. Have such other du­ties and issue such permits as directed.

B. The Building Ad­ministrator shall have no financial interest in the furnishing of labor, materials, or appliances for the construction, alteration, or maintenance of a building, except where he/she is the owner of a building, and he/she shall not act as an agent for any said dealer or as an agent for the sale, lease, or rental of any real estate.

C. The Building Administrator may be removed at any time for good and suffi­cient cause by the Village Board.

**(Neb. Rev. Stat. §17-604)**

**SECTION 1-417: ELECTRICAL IN­SPECTOR**

The Electrical Inspector shall enforce all laws relat­ing to the installation of electrical wiring and connections thereto. When acting in good faith and without malice in the scope of his official duties, he shall not himself be held per­sonally liable for any damage that may accrue to persons or property as the result of any act required by him or by reason of any act or omission in the discharge of his duties. He shall, in the discharge of his official duties and upon proper identifica­tion, have authority to enter into any building, structure, or premises at any reasonable hour. He shall perform such other duties and issue any permits that the Village Board may di­rect. The Electrical Inspector may be removed at any time for good and sufficient cause by the Board. **(Neb. Rev. Stat. §17-604)**

**SECTION 1-418: PLUMBING INSPEC­TOR**

The Plumbing Inspector shall enforce all laws relating to the installation of plumbing and connections thereto. When act­ing in good faith and without malice in the scope of his official duties, he shall not himself be held personally liable for any damage that may accrue to persons or property as the result of any act required by him or by reason of any act or omission in the discharge of his duties. He shall, in the discharge of his offi­cial duties and upon proper identification, have authority to enter into any building, structure, or premises at any reasonable hour. He shall perform such other duties and issue any permits that the Village Board may direct. The Plumbing Inspector may be removed at any time for good and sufficient cause by the Board. **(Neb. Rev. Stat. §17-604)**

**SECTION 1-419: MECHANICAL IN­SPECTOR**

The Mechanical Inspector shall enforce all laws regulating and controlling the design, construction, installation, quality of materials, location, operation and maintenance of heating, ventilating, cooling and refrigeration systems, incinera­tors and other heat-producing appliances. When acting in good faith and without malice in the scope of his official duties, he shall not himself be held personally liable for any damage that may accrue to persons or property as the result of any act re­quired by him or by reason of any act or omission in the dis­charge of his duties. He shall, in the discharge of his official duties and upon proper identification, have authority to enter into any building, structure or premises at any reasonable hour. He shall perform such other duties and issue any permits that the Village Board may direct. The Mechanical Inspector may be removed at any time for good and sufficient cause by the Board. **(Neb. Rev. Stat. §17-604)**

**SECTION 1-420: FOOTING INSPEC­TOR**

The Footing Inspector shall enforce all laws regulating and controlling the design, construction, installation, quality of materials, and location of footings. When acting in good faith and without malice in the scope of his official duties, he shall not himself be held personally liable for any damage that may accrue to persons or property as the result of any act required by him or by reason of any act or omission in the discharge of his duties. He shall, in the discharge of his official duties and upon proper identification, have authority to enter into any building, structure or premises at any reasonable hour. He shall perform such other duties and issue any permits that the Village Board may direct. The Footing Inspector may be removed at any time for good and sufficient cause by the Board.

**SECTION 1-421: ZONING ADMINISTRATOR**

The Chairperson may appoint a Zoning Administrator. In the absence of a specific appointment by the Chairperson, the Building Administrator is hereby designated as Zoning Administrator. **(Neb. Rev. Stat. §17-604)**

**Article 5 − Fiscal Management**

**SECTION 1-501: FISCAL YEAR**

The fiscal year of the Village and any public utility of the Village commences on October 1 and extends through the fol­lowing September 30, except as provided in the Village Proprietary Function Act. **(Neb. Rev. Stat. §17-701)**

**SECTION 1-502: PUBLIC FUNDS DE­FINED**

“Public funds” shall mean all money, including non-tax money used in the operation and functions of governing bodies. For purposes of a village which has a lottery es­tablished under the Nebraska County and City Lottery Act, only those net proceeds which are actually received by the village from a licensed lottery operator shall be consid­ered public funds, and public funds shall not include amounts awarded as prizes. **(Neb. Rev. Stat. §13-503)**

**SECTION 1-503: DEPOSIT OF FUNDS**

1. The Village Board, at its first meeting in each fiscal year, shall designate one or more banks or capital stock finan­cial institutions of approved and responsible standing in which the Village Treasurer shall keep at all times, subject to pay­ment on his/her demand, all money held by him/her as Village Treasurer. If there is one or more banks or capital stock financial institutions located in the Village which apply for the privilege of keeping such money and give bond or security for the repayment of deposits as provided in this section, such banks or capital stock financial institutions shall be selected as such depositories. The fact that a stockholder, director, or other officer of such bank or capital stock financial institution is also serving as a member of the Village Board or as any other officer of the Village shall not disqualify such bank or capital stock fi­nancial institution from acting as a depository for such village funds. The Village Treasurer shall not give a preference to any one or more of them in the money he/she may so deposit. **(Neb. Rev. Stat. §17-607)**
2. The Village Board shall require from all banks or capital stock financial institutions (1) a bond in such penal sum as may be the maximum amount on deposit at any time, less the amount insured by the Federal Deposit Insurance Corporation or, in lieu thereof, (2) security given as provided in the Public Funds Deposit Security Act to secure the payment of all such deposits and accretions. The Village Board shall approve such bond or giving of security. The Village Treasurer shall not be liable for any loss of any money sustained by reason of the failure of any such depository so designated and approved. **(Neb. Rev. Stat. §17-607)**
3. The insurance afforded to depositors in banks or capital stock financial institutions through the Federal Deposit Insurance Corporation shall be deemed and construed to be a surety bond to the extent that the deposits are insured by such corporation. For deposits so insured, no other surety bond or other security shall be required. The provisions of **Neb. Rev. Stat. §77-2366** shall apply to deposits in capital stock financial institutions. **(Neb. Rev. Stat. §77-2362)**

**SECTION 1-504: INVESTMENT OF** FUNDS

Whenever a village has accumulated a surplus of any fund in excess of its current needs or has accumulated a sink­ing fund for the payment of its bonds and the money in such sinking fund exceeds the amount necessary to pay the principal and interest of any such bonds which become due during the current year, the Village Board may invest any such surplus in certificates of deposit, in time deposits, and in any securities in which the state investment officer is authorized by law and as provided in the authorized investment guidelines of the Ne­braska Investment Council in effect on the date the investment is made. **(Neb. Rev. Stat. §17-608, 17-609, 77-2341)**

**SECTION 1-505: CERTIFICATES OF DEPOSIT; TIME DEPOSITS; CONDITIONS**

1. The Village Treasurer may, upon resolution of the Village Board autho­rizing the same, purchase certificates of deposit from and make time deposits in any bank or capital stock financial institution in the State to the extent that such certificates of deposit or time deposits are insured by the Federal Deposit In­surance Corporation. Deposits may be made in excess of the amounts so secured by the corporation, and the amount of the excess deposit shall be secured by a bond or by security given in the manner provided in this section. The provisions of **Neb. Rev. Stat. §77-2366** shall apply to deposits in capital stock fi­nancial institutions.
2. For the security of the fund so deposited, the Village Treasurer shall require each depository to give bond for the safekeeping and payment of such deposits and the accre­tions thereof, which bond shall run to the Village and be approved by the Chairperson. The bond shall be conditioned that such a depository shall, at the end of every quarter, render to the Treasurer a statement in duplicate, showing the several daily balances, the amount of money of the Village held by it during the quarter, the amount of the accretion thereto, and how credited. The bond shall also be conditioned that the de­pository shall generally do and perform whatever may be re­quired by the provisions of this section and all regulations imposed by law or adopted by the Village Board for the re­ceiving and holding thereof and shall faithfully discharge the trust reposed in the depository. The bond shall be as nearly as practicable in the form provided in **Neb. Rev. Stat. §77-2304**. No person in any way connected with any depository as an officer or stockholder shall be accepted as a surety on any bond given by the depository of which he or she is an officer or stockholder. The bond shall be deposited with the Village Clerk.
3. In lieu of the bond required by subsection (B) of this section, any bank or capital stock financial institution making application to become a depository may give security as pro­vided in the Public Funds Deposit Security Act to the Village Clerk. The penal sum of such bond shall be equal to or greater than the amount of the deposit in excess of that portion of such deposit insured by the FDIC.
4. The Treasurer shall not have on deposit in any bank or capital stock financial institution at any time more than the amount insured by the FDIC plus the maximum amount of the bond given by the bank or capital stock financial institution if the bank or capital stock fi­nancial institution gives a surety bond, nor in any bank or capi­tal stock financial institution giving a personal bond, more than the amount insured by the FDIC plus one-half of the amount of the bond of such bank or capital stock financial institution, and the amount so on deposit any time with any such bank or capital stock financial institu­tion shall not in either case exceed the amount insured by the FDIC plus the paid-up capital stock and surplus of such bank or capital stock financial in­stitution. The Treasurer shall not be liable for any loss sus­tained by reason of the failure of any such bonded depository whose bond has been duly approved by the Chairperson as pro­vided in subsection (B) of this section or which has, in lieu of a surety bond, given security as provided in subsection (C) of this section.

**(Neb. Rev. Stat. §17-720, 16-714 through 16-716)**

**SECTION 1-506: CREDIT CARDS; AUTHORITY TO ACCEPT**

1. The Village Board may authorize village officials to accept credit cards, charge cards, or debit cards as a method of cash payment of any tax, levy, excise, duty, custom, toll, interest, penalty, fine, license, fee, or assessment of whatever kind or nature, whether general or spe­cial, as provided by **Neb. Rev. Stat. §77-1702**.
2. The total amount of such taxes, levies, excises, du­ties, customs, tolls, interest, penalties, fines, licenses, fees, or assessments of whatever kind or nature, whether general or special, paid for by credit card shall be collected by the village official.
3. The Village Board may choose to accept credit cards, charge cards, or debit cards as a means of cash payment to any facility it operates in a proprietary capacity and may ad­just the price for services to reflect the handling and payment costs.
4. The village official shall obtain, for each transac­tion, authorization for use of any credit card, charge card, or debit card used pursuant to this section from the financial in­stitution, vending service company, credit card or charge card company or third-party merchant bank providing such service.
5. The Village Board may choose to accept the types of credit cards, charge cards, or debit cards accepted by and the services provided to the State pursuant to the contract entered into by the State with one or more credit card, charge card, or debit card companies or third-party merchant banks for ser­vices on behalf of the State and those political subsections that choose to participate in the state contract. The Board may choose not to participate in the state contract and may choose types of credit cards, charge cards, and debit cards and may negotiate and contract independently or collectively as a governmental entity with one or more financial institutions, vending service companies, credit card, charge card, or debit card companies or third-party merchant banks for the provi­sion of such services.
6. When authorizing acceptance of credit card or charge card payments, the Village Board shall be authorized but not required to impose a surcharge or convenience fee upon the person making a payment by credit card or charge card so as to wholly or partially offset the amount of any discount or ad­ministrative fees charged to the Village. The surcharge or convenience fee shall be applied only when allowed by the oper­ating rules and regulations of the credit card or charge card in­volved or when authorized in writing by the credit card or charge card company involved. When a person elects to make a payment to the Village by credit card or charge card and such a surcharge or convenience fee is imposed, the payment of such surcharge or convenience fee shall be deemed voluntary by such person and shall be in no case refundable.

**(Neb. Rev. Stat. §13-609)**

**SECTION 1-507: MOTOR VEHICLE** TAX

The Village Board may levy a tax on all motor vehicles owned or used in the Village, which tax shall be paid to the County Treasurer when the registration fees as provided in Neb. Rev. Stat. §60-329 to 60-339 are paid. Such taxes shall be credited by the County Treasurer to the Road Fund of the Village. Such funds shall be used by such village for construct­ing, resurfacing, maintaining, or improving streets, roads, alleys, public ways, or parts thereof, for the amortization of bonded in­debtedness when created for such purposes. (Neb. Rev. Stat. §18-1214)

**SECTION 1-508: AUTHORITY TO CON­TRACT WITH COLLECTION AGENCY**

1. The Village may contract to retain a collection agency licensed pursuant to **Neb. Rev. Stat. §45-601 to §45-622**, within or without this state, for the purpose of collecting public debts owed by any person to the Village.
2. No debt owed pursuant to subsection (A) of this sec­tion may be assigned to a collection agency unless:
   1. There has been an attempt to advise the debtor by first-class mail, postage prepaid, at the last-known address of the debtor, of the exis­tence of the debt and that the debt may be assigned to a collection agency for collection if the debt is not paid; and
   2. At least 30 days have elapsed from the time the notice was sent.
3. A collection agency which is assigned a debt under this section shall have only those remedies and powers which would be available to it as an assignee of a private creditor.
4. For purposes of this section, “debt” shall include all delinquent fees or payments except delinquent property taxes or real estate. In the case of debt arising as a result of an order or judgment of a court in a criminal or traffic matter, a collection fee may be added to the debt. The collection fee shall be $25.00 or 4½% of the debt, whichever is greater. The collection fee shall be paid by the person who owes the debt directly to the person or agency providing the collection service.

**(Neb. Rev. Stat. §45-623)**

**SECTION 1-509: CLAIMS**

All claims against the Village shall be presented to the Village Board in writing with a full account of the items, and no claim or demand shall be audited or allowed unless presented as pro­vided for in this section. No costs shall be recovered against the Village in any action brought against it for an unliqui­dated claim which has not been presented to the Board to be audited, nor upon claims allowed in part, unless the recovery shall be for a greater sum than the amount allowed, with the interest due. No order or warrant shall be drawn in ex­cess of 85% of the current levy for the pur­pose for which it is drawn unless there shall be sufficient money in the village treasury for the appropriate fund against which it is to be drawn; provided, in the event there exist obligated funds from the federal and/or state govern­ment for the general purpose of such warrant, then such war­rant may be drawn in excess of 85%, but not more than 100% of the current levy for the purpose for which said warrant is drawn. **(Neb. Rev. Stat. §17-714, 17-715)**

**SECTION 1-510: WARRANTS**

All war­rants drawn upon the village treasury must be signed by the Chairperson of the Board and countersigned by the Village Clerk, stating the particular fund to which the warrant is chargeable, the person to whom it is payable, and the purpose of the expenditure. No money shall be otherwise paid than upon warrants so drawn. Each warrant shall specify the amount in­cluded of such fund. **(Neb. Rev. Stat. §17-711)**

**SECTION 1-511: EXPENDITURES**

No village official shall have the power to appropriate, issue, or draw any order or warrant on the village treasury for money unless the same has been appropriated or ordered by ordinance. No expenditure for any improvement to be paid for out of the General Fund of the Village shall exceed in any one year the amount provided for that improvement in the adopted budget statement. **(Neb. Rev. Stat. §17-708)**

**SECTION 1-512: BOND ISSUES**

The Village Board may, after meeting all the requirements of state law, issue bonds, fund bonds, and retire bonds for such pur­poses as may be permitted by state law. The Board shall have the authority to levy special assessments for the pay­ment of interest and principal on such bonds and may spread the payments up to the maximum number of years permitted by state law. (Neb. Rev. Stat. §10-201 thru 10-411, 10-601 thru 10-614, 12-1001, 17-529.01, 17-529.08, 17-534, 17-905, 17-908, 17-911, 17-939, 17-958, 17-968, 18-1801 thru 18-1805, 23-343.13, 39-836)

**SECTION 1-513: SINKING FUNDS**

The Village Board, subject to the limitations set forth herein, shall have the power to levy a tax not to exceed that prescribed by state law upon the assessed value of all taxable property within the Village for a term not to exceed that prescribed by state law, in addition to the amount of tax which may be annu­ally levied for the purposes of the adopted budget statement of the Village, for the purpose of establishing a sinking fund for the construction, purchase, improvement, extension, or re­pair of the approved uses as authorized by state law. To initiate the said sinking fund, the Village Board shall declare its pur­pose by resolution to submit to the qualified electors of the Village the proposition to provide the improvement at the next general village election. The resolution shall set forth the improvement, the estimated cost, the amount of the annual levy, the number of years required to provide the required reve­nue, the name of the sinking fund proposed, and the proposi­tion as it will appear on the ballot. Notice of the said proposition shall be published in its entirety three times on successive weeks before the day of the election in a legal newspaper of gen­eral circulation in the Village. The sinking fund may be established after the election if a majority or more of the legal votes were in favor of the establishment of the fund. The Village Board may then proceed to establish the said fund in con­formity with the provisions of the proposition and applicable state law. The funds received by the Village Treasurer shall, as they accumulate, be immediately invested with the written approval of the Village Board in the manner provided by state law. No sinking fund so established shall be used for any purpose or purposes contrary to the purpose as it appeared on the ballot unless the Village Board is authorized to do so by 60% of the qualified electors of the Village voting at a general election favoring such a change in the use of the sinking fund. **(Neb. Rev. Stat. §19-1301 thru 19-1304, 77-2337, 77-2339)**

**SECTION 1-514: SPECIAL ASSESS­MENT FUND**

All money received on special tax assessments shall be held by the Village Treasurer as a special fund to be applied to the payment of the improvement for which the assessment was made, and such money shall be used for no other purpose unless to reimburse the Village for money expended for any such improvement. **(Neb. Rev. Stat. §17-710)**

**SECTION 1-515: COLLECTION OF SPE­CIAL ASSESSMENTS; PROCEDURE**

1. The Village shall have the authority to collect the special assessments which it levies and perform all other necessary functions related thereto, including foreclosure.
2. If the Village elects to collect its special assessments, notice that special assessments are due shall be mailed or otherwise delivered to the last-known address of the person against whom such special assessments are assessed or to the lending institution or other party responsible for paying such special assessments. Failure to receive such notice shall not relieve the taxpayer from any liability to pay such special assessments and any interest or penalties accrued thereon.
3. A village that elects to collect its special assessments shall:
   1. File notice of the assessments and the amount of assessment being levied for each lot or tract of land to the reg­ister of deeds; and
   2. File a release of assessment upon final payment of each assessment with the register of deeds.

**(Neb. Rev. Stat. §18-1216)**

**SECTION 1-516: CONTRACTS AND PURCHASES; BIDDING AND OTHER REQUIREMENTS**

1. Except as provided in **Neb. Rev. Stat. §18-412.01** for a con­tract with a public power district to operate, renew, replace, or add to the electric distribution, transmission, or generation sys­tem of the Village, no contract costing over $30,000.00 for enlargement or general improvements, such as water extensions, sewers, public heat­ing system, bridges, work on streets, or any other work or im­provement when the cost of such enlargement or improvement is assessed to the property, shall be made unless it is first approved by the Village Board.
2. Except as provided in **Neb. Rev. Stat. §18-412.01**, before the Village Board makes any contract in excess of $30,000.00 for enlargement or gener­al improvements, such as water extensions, sewers, public heating system, bridges, work on streets, or any other work or improvement when the cost of such enlargement or improve­ment is assessed to the property, an estimate of the cost shall be made by the village engineer and submitted to the Village Board. In advertising for bids as provided in subsections (C) and (D) of this section, the Village Board may publish the amount of the estimate.
3. Advertisements for bids shall be required for any contract costing over $30,000.00 en­tered into:
   1. For enlargement or general improvements, such as water extensions, sewers, public heating system, bridges, work on streets, or any other work or improvement when the cost of such enlargement or improvement is assessed to the property, or
   2. For the purchase of equipment used in the construction of such enlargement or general improvements.
4. The advertisement provided for in subsection (C) of this section shall be published at least seven days prior to the bid closing in a legal newspaper published in or of general circulation in the Village and, if there is no legal newspa­per published in or of general circulation in the Village, then in some newspaper of general circulation published in the county in which the Village is located, and if there is no legal newspaper of general circulation published in the county in which the Village is located, then in a newspaper des­ignated by the County Board having a general circulation with­in the county where bids are required, and if no newspaper is published in the Village or County, or if no newspaper has general circulation in the County, then by posting a written or printed copy thereof in each of three public places in the Village at least seven days prior to the bid closing. In case of a public emergency resulting from infectious or conta­gious diseases, destructive windstorms, floods, snow, war, or an exigency or pressing necessity or unforeseen need calling for immediate action or remedy to prevent a serious loss of or seri­ous injury or damage to life, health, or property, estimates of costs and advertising for bids may be waived in the emergency ordinance authorized by **Neb. Rev. Stat. §17-613** when adopted by a three-fourths vote of the Village Board and entered of record.
5. If, after advertising for bids as provided in this sec­tion, the Village Board receives fewer than two bids on a contract or if the bids received by the Board contain a price which exceeds the estimated cost, the Board may negotiate a contract in an attempt to complete the pro­posed enlargement or general improvements at a cost commen­surate with the estimate given.
6. If the materials are of such a nature that, in the opinion of the manufacturer and with the concurrence of the Village Board, no cost can be estimated until the materials have been manufactured or assembled to the specific qualifica­tions of the purchasing village, the Board may authorize the manufacture and assemblage of such materials and may thereafter approve the estimated cost expenditure when it is provided by the manufacturer.
7. Any village bidding procedure may be waived by the Village Board:
8. When materials or equipment are pur­chased at the same price and from the same seller as materials or equipment which have formerly been obtained pursuant to the state bidding procedure in **Neb. Rev. Stat. §81-145 to 81-162** or
9. When the contract is negotiated directly with a shel­tered workshop pursuant to **Neb. Rev. Stat. §48-1503**.
10. Notwithstanding any other provisions of law or a home rule charter, a village which has established, by an interlocal agreement with any county, a joint purchasing divi­sion or agency may purchase personal property without com­petitive bidding if the price for the property has been established by the federal General Services Administration or the materiel division of the Department of Administrative Ser­vices.
11. For purposes of this subsection:
12. “Personal property” includes, but is not limited to, supplies, materials, and equipment used by or furnished to any officer, office, department, institution, board, or other agency; and
13. “Purchasing” or “purchase” means the obtaining of per­sonal property by sale, lease, or other contractual means.

**(Neb. Rev. Stat. §17-568.01, 17-568.02, 18-1756)**

**SECTION 1-517: ANNUAL AUDIT; FI­NANCIAL STATEMENTS**

A. The Village Board shall cause an audit of the village accounts to be made by a qualified ac­countant as expeditiously as possible following the close of the fiscal year. Such audit shall be made on a cash or accrual method at the discretion of the Village Board. The said audit shall be completed, and the annual audit report made not later than six months after the close of the fiscal year. The ac­countant making the audit shall submit not less than three copies of the audit report to the Village Board. The results of such audits shall appear separately in the annual audit report. Such audits shall be on an accrual basis and shall contain statements and materials which conform to generally accepted accounting principles. The audit report shall set forth the finan­cial position and results of financial operations for each fund or group of accounts of the Village as well as an opinion by the accountant with respect to the financial statements. Two copies of the annual audit report shall be filed with the Village Clerk, becoming a part of the public records of the Village Clerk's office, and will at all times thereafter be open for public inspection during office hours. One copy shall be filed with the audi­tor of public accounts.

B. All villages may file an unaudited statement of cash receipts and disbursements annu­ally in lieu of an annual audit. Such unaudited statement shall be filed with the auditor of public accounts in a form prescribed by him/her. The unaudited statement of cash receipts and dis­bursements shall become a part of the public records of the Village Clerk and shall at all times thereafter be open and subject to public inspection.

C. Every Village Board that is re­quired herein to submit to an audit of its accounts shall provide and file with the Village Clerk, not later than August 1 of each year, financial statements showing its actual and budgeted figures for the most recently completed fiscal year.

**(Neb. Rev. Stat. §19-2901 thru 19-2909, 13-606)**

**SECTION 1-518: APPROPRIATION BILL**

The Village Board shall adopt a budget statement pur­suant to the Nebraska Budget Act, to be termed "The Annual Appropriation Bill," in which are appropriated such sums of money as may be deemed necessary to defray all necessary ex­penses and liabilities of the Village. **(Neb. Rev. Stat. §17-706)**

**SECTION 1-519: BUDGET MANUAL; INCORPORATED BY REFERENCE**

The *Manual of Instructions for City/Village: Budgets*, prepared by the Auditor of Public Accounts, State Capitol, Lin­coln, Nebraska 68509 is incorporated by reference for the pur­pose of proper budget preparation.

**SECTION 1-520: PROPOSED BUDGET STATEMENT; CONTENTS; FILING**

A. The Village Board shall annually prepare a proposed budget on forms prescribed and furnished by the state auditor. The proposed budget statement shall be made available to the public by the Village Board prior to publication of the notice of the hearing on the proposed budget statement pursuant to this section. A proposed budget statement shall contain the following informa­tion, except as provided by state law:

1. For the immediately preceding fiscal year, the reve­nue from all sources, including motor vehicle taxes, other than revenue received from personal and real property taxation, allo­cated to each of the several funds and separately stated as to each such source and for each fund: The unencumbered cash balance of such fund at the beginning and end of the year; the amount received by taxation of personal and real property allo­cated to each fund; and the amount of actual expenditure for each fund;

2. For the current fiscal year, actual and estimated revenue from all sources, including motor vehicle taxes, allo­cated to each of the several funds and separately stated as to each such source and for each fund: The actual unencum­bered cash balance available for such fund at the beginning of the year; the amount received from personal and real property taxation allocated to each fund; and the amount of actual and estimated expenditure, whichever is applicable. Such state­ment shall contain the cash reserve for each such fund for each fiscal year and shall note whether or not such reserve is encum­bered. Such cash reserve projections shall be based upon the actual experience of prior years. The cash reserve shall not ex­ceed 50% of the total budget adopted for such fund exclusive of capital outlay items;

3. For the immediately ensuing fiscal year, an estimate of revenue from all sources, including motor vehicle taxes, other than revenue to be received from taxation of personal and real property, separately stated as to each such source, to be allo­cated to each of the several funds and for each fund: The actu­al or estimated unencumbered cash balances, whichever is applicable, to be available at the beginning of the year; the amounts proposed to be expended during the year; and the amount of cash reserve, based on actual experience of prior years, which cash reserve shall not exceed 50% of the total budget adopted exclusive of capital outlay items;

4. A statement setting out separately the amount sought to be raised from the levy of a tax on the taxable value of real property (a) for the purpose of paying the principal or inter­est on bonds issued by the Village Board and (b) for all other purposes;

5. A uniform summary of the proposed budget state­ment, which shall include a separate total for each fund, includ­ing each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Munici­pal Proprietary Function Act, and a grand total of all funds maintained by the Village Board; and

6. A list of the proprietary functions which are not in­cluded in the budget statement if a separate proprietary budget statement has been prepared for such proprietary functions pursuant to the Municipal Proprietary Function Act.

B. The actual or estimated unencumbered cash balance of each fund required to be included in the budget statement by this section shall include deposits and investments of the Village as well as any funds held by the County Treasurer for the Village and shall be accurately stated on the proposed budget statement.

C. The estimated expenditures, plus the required cash reserve for the ensuing fiscal year, less all estimated and actual unencumbered balances at the beginning of the year and less the estimated income from all sources, including motor vehicle taxes, other than taxation of personal and real property, shall equal the amount to be received from taxes, and such amount shall be shown on the proposed budget statement filed pur­suant to this section. The amount to be raised from taxation of personal and real property, as determined above, plus the esti­mated revenue from other sources, including motor vehicle taxes and the unencumbered balances shall equal the esti­mated expenditures, plus the necessary required cash reserve, for the ensuing year.

**(Neb. Rev. Stat. §13-504, 13-505)**

D. Unless otherwise provided by law, the Village Board may propose to revise the previously adopted budget statement and shall conduct a public hearing on such proposal, whenever during the current fiscal year it becomes apparent to the Board that:

1. There are circumstances which could not reasonably have been anticipated at the time the budget was adopted for the current year;

2. The budget violated **Neb. Rev. Stat. §13-5218 to §13-522** such that the revenue of the current fiscal year for any fund thereof will be insufficient, additional expenses will be necessarily incurred, or there is a need to reduce the budget requirements to comply with **Neb. Rev. Stat. §13-518 to §13-522**; or

3. The Village Board has been notified by the state auditor of a mathematical or accounting error or noncompliance with the Nebraska Budget Act.

E. Notice of the time and place of the hearing shall be published at least five days prior to the date set for hearing in a newspaper of general circulation within the Village Board's jurisdiction. Such published notice shall set forth:

1. The time and place of the hearing;

2. The amount in dollars of additional or reduced money required and for what purpose;

3. A statement setting forth the nature of the unanticipa­ted circumstances and, if the budget requirements are to be in­creased, the reasons why the previously adopted budget of expend­itures cannot be reduced during the remainder of the current year to meet the need for additional money in that manner;

4. A copy of the summary of the originally adopted budget previously published; and

5. A copy of the summary of the proposed revised budget.

F. At such hearing any taxpayer may appear or file a written statement protesting any application for additional money. A written record shall be kept of all such hearings.

G. Upon conclusion of the public hearing on the proposed re­vised budget and approval of the proposed revised budget by the Village Board, the said Board shall file with the County Clerk and with the state auditor a copy of the revised budget as adopted and shall certify the revised amount of tax to be levied. The Village Board may then issue warrants in payment for expenditur­es authorized by the adopted revised budget. Such warrants shall be referred to as registered warrants and shall be repaid during the next fiscal year from funds derived from taxes levied there­for.

H. Within 30 days after the adoption of the budget under **Neb. Rev. Stat. §13-506**, the Village Board may, or, within 30 days after notification of an error by the state auditor the Village Board shall, correct an adopted budget which contains a clerical, math­ematical or accounting error which does not affect the total a­mount budgeted by more than 1% or increase the amount required from property taxes. No public hearing shall be required for such a correction. After correction, the Village Board shall file a copy of the corrected budget with the County Clerk and with the state audit­or. The Village Board may then issue warrants in payment for ex­penditures authorized by the budget.

(Am. Ord. No. 638, 6/11/02)

**SECTION 1-521: PROPOSED BUDGET STATEMENT; HEARING; ADOPTION; CERTIFICATION OF AMOUNT TO BE RECEIVED FROM TAXATION**

1. After the filing of the proposed budget statement with the Village Clerk, the Village Board shall each year conduct a public hearing on the proposed budget statement. Notice of the place and time of the hearing, together with a summary of the pro­posed budget statement, shall be published at least five days prior to the date set for the hearing in a newspaper of general circulation within the Village or by direct mailing of the notice to each resident within the Village.
2. After the hearing, the proposed budget statement shall be adopted, or amended and adopted as amended, and a written record shall be kept of such hearing. The amount to be received from personal and real property taxation shall be certi­fied to the levying board after the proposed budget statement is adopted, or is amended and adopted as amended. The certifica­tion of the amount to be received from personal and real proper­ty taxation shall specify separately:
   1. The amount to be applied to the payment of principal or interest on bonds issued by the Village Board, and,
   2. The amount to be received for all other purposes.
3. If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of such changes shall be published within 20 days after its adoption in the manner provided in this section, but without provision for hearing, setting forth the items changed and the reasons for such changes.
4. When a levy increase has been authorized by vote of the electors, the adopted budget statement shall indicate the amount of the levy increase.

**(Neb. Rev. Stat. §13-506, 13-507)**

**SECTION 1-522: ADOPTED BUDGET STATEMENT; FILING; CERTIFICATION OF AMOUNT OF TAX**

1. After publication and hearing on the proposed budget statement and within the time prescribed by law, the Village Board shall file with and certify to the levying board on or before September 20 of each year and file with the auditor of public accounts, a copy of the adopted budget statement, together with the amount of the tax required to fund the adopted budget, setting out separately:
   1. The amount to be levied for the pay­ment of principal or interest on bonds issued by the Village Board and
   2. The amount to be levied for all other purposes. Proof of publication shall be attached to the statements.
2. The Village Board, in certifying the amount re­quired, may make allowance for delinquent taxes not exceeding 5% of the amount required plus the actual per­centage of delinquent taxes for the preceding tax year and for the amount of estimated tax loss from any pending or antici­pated litigation which involves taxation and in which tax collec­tions have been or can be withheld or escrowed by court order. For purposes of this section, anticipated litigation shall be lim­ited to the anticipation of an action being filed by a taxpayer who or which filed a similar action for the preceding year which is still pending. Except for such allowances, the Village Board shall not certify an amount of tax more than 1% greater or lesser than the amount determined in the pro­posed budget statement.
3. The Village Board may designate one of its mem­bers to perform any duty or responsibility required of such body by this section. **(Neb. Rev. Stat. §13-508)**

**SECTION 1-523: PROPERTY TAX LEVY AND REQUEST; AUTHORITY TO SET**

1. After publication and hearing on the proposed budget statement and within the time prescribed by law, the Village Board shall file with the levying board on or before October 14 of each year and file with the auditor of public accounts a certified copy of any resolution passed setting a tax levy which shall not exceed the maximum levy prescribed by state law and a statement reconciling the levy set by the Village Board with the adopted budget statement filed as otherwise required by law. The levy shall be set to fund property tax requirements in the adopted budget to four to eight places to the right of the decimal point. The Village Board shall use the final adjusted values as provided by the county assessor pursuant to **Neb. Rev. Stat. §13-509** for the current year in setting or certifying the levy. The Village Board may designate one of its members to perform any duty or responsi­bility required of such body by this subsection.
2. 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 in **Neb. Rev. Stat. §77-1601** unless the Village Board passes by a majority vote a resolution or ordinance setting the tax request at a different amount. Such resolution or ordinance shall only be passed af­ter a special public hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the Village at least five days prior to the hearing. The hearing notice shall contain the following informa­tion: The dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request; the property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation; and the proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund that tax request. Any resolution setting a tax request under this sub­section shall be certified and forwarded to the County Clerk prior to October 14 of the year for which the tax request is to apply. Any tax levy which is not in compliance with this sub­section and **Neb. Rev. Stat. §77-1601** shall be construed as an unauthorized levy under **Neb. Rev. Stat. §77-1606**.

**(Neb. Rev. Stat. §13-508, 77-1601.02)**

**SECTION 1-524: PROPERTY TAX LEVY; MAXIMUM; AUTHORITY TO EXCEED**

1. Property tax levies for the support of the Village for fiscal years be­ginning on or after July 1, 1998, shall be limited to the amounts set forth in this subsection except as provided in sub­sections (C) and (D) of this section. The Village may levy a maximum levy of 45¢ per $100.00 of taxable valuation of property subject to the levy plus an additional 5¢ per $100.00 of taxable valuation to provide financing for the Village's share of revenue required under an agreement ex­ecuted pursuant to the Inter-local Cooperation Act. The maximum levy shall include amounts levied to pay for sums to support a library pursuant to **Neb. Rev. Stat. §51-301**; museum pursuant to **Neb. Rev. Stat. §51-101**; visiting community nurse, home health nurse, or home health agency pursuant to **Neb. Rev. Stat. §71-1637**; or statue, memorial, or monument pursuant to **Neb. Rev. Stat. §80-202**. Property tax levies for judgments ob­tained against the Village which require or obligate the Village to pay such judgment, to the extent such judg­ment is not paid by liability insurance coverage of the Village, for preexisting lease-purchase contracts approved prior to July 1, 1998, and for bonded indebtedness approved accord­ing to law and secured by a levy on property are not included in the levy limits established by this subsection. The limitations on tax levies provided in this subsection are to include all other general or special levies provided by law. Notwithstanding other provisions of law, the only exceptions to the limits in this sub­section are those provided by or authorized by this section. Tax levies in excess of the limitations in this section shall be consid­ered unauthorized levies under **Neb. Rev. Stat. §77-1606** unless approved under subsection (C) or (D) of this section.

B. The Village may exceed the limits provided in subsection (A) of this section by an amount not to exceed a maximum levy approved by a majority of registered voters vot­ing in a primary, general, or special election at which the issue is placed before the registered voters. A vote to exceed the lim­its must be approved prior to October 10 of the fiscal year which is to be the first to exceed the limits. The Village Board may call for the submission of the issue to the voters:

* 1. By passing a resolution calling for exceeding the limits by a vote of at least two-thirds of the members of the Village Board and delivering a copy of the resolution to the Election Commissioner, or
  2. Upon receipt of a petition by the Election Commissioner requesting an election signed by at least 5% of the registered voters residing in the Village.

The resolution or petition shall include the amount of levy which would be imposed in excess of the limits provided in subsection (A) of this section and the duration of the excess levy authority. The excess levy authority shall not have a duration greater than five years. Any resolution or petition calling for a special election shall be filed with the Election Commissioner no later than 30 days prior to the date of the election, and the time of publication and provid­ing a copy of the notice of election required in **Neb. Rev. Stat. §32-802** shall be no later than 20 days prior to the elec­tion. The Election Commissioner shall place the issue on the ballot at an election as called for in the reso­lution or petition which is at least 30 days after receipt of the resolution or petition. The election shall be held pur­suant to the Election Act. For petitions filed with the Election Commissioner on or after May 1, 1998, the petition shall be in the form as provided in **Neb. Rev. Stat. §32-628 to §32-631**. Any excess levy authority approved under this subsection shall terminate pursuant to its terms, on a vote of the Village Board to terminate the authority to levy more than the limits at the end of the fourth fiscal year following the first year in which the levy exceeded the limit, or as provided in sub­section (E) of this section, whichever is earliest. The Board may pass no more than one resolution calling for an elec­tion pursuant to this subsection during any one calendar year. There shall be no limit on the number of elections held pur­suant to this subsection which are initiated by petition. The ballot question may include any terms and conditions set forth in the resolution or petition and shall include the language spe­cified in **Neb. Rev. Stat. §77-3444**. If a majority of the votes cast upon the ballot question are in favor of such tax, the County Board shall authorize a tax in excess of the limits in subsection (A) of this section, but such tax shall not exceed the amount stated in the ballot question. If a majority of those voting on the ballot question are opposed to such tax, the Village Board shall not impose such tax. The Election Commissioner may set a uniform date for a special election to be held before October 10, 1998, to submit the issue of exceeding the limits provided in **Neb. Rev. Stat. §77-3442** or the final levy allocation as provided in **Neb. Rev. Stat. §77-3443** to the voters of political subsections in the county seeking additional levy authority. The Village may individually or in conjunction with one or more other political subsections conduct a special election on a date different from that set by the Election Commissioner, except that the Village Board shall pass a resolution calling for a special election for this purpose and deliver a copy of the resolution to the Election Commissioner no later than 30 days prior to the date of the election.

C. In lieu of the election procedures in subsection (A) of this section, the Village may approve a levy in excess of the limits in subsection (A) of this section for a period of one year at a meeting of the residents of the Village, called af­ter notice is published in a newspaper of general circulation in the Village at least 20 days prior to the meeting. At least 10% of the registered voters residing in the Village shall constitute a quorum for purposes of taking action to exceed the limits. If a majority of the registered voters present at the meeting vote in favor of exceeding the limits, a copy of the record of that action shall be forwarded to the County Board prior to October 10 and the County Board shall authorize a levy as approved by the residents for the year.

D. The Village may rescind or modify a previous­ly approved excess levy authority prior to its expiration by a ma­jority of registered voters voting on the issue in a primary, general, or special election at which the issue is placed before the registered voters. A vote to rescind or modify must be ap­proved prior to October 10 of the fiscal year for which it is to be effective. The Village Board may call for the submission of the issue to the voters:

1. By passing a resolution calling for the rescission or modification by a vote of at least two-thirds of the members of the Village Board and delivering a copy of the resolution to the Election Commissioner, or

2. Upon request of a petition by the Election Commissioner, signed by at least 5% of the registered voters residing in the Village.

E. The reso­lution or petition shall include the amount and the duration of the previously approved excess levy authority and a statement that either such excess levy authority will be rescinded or such excess levy authority will be modified. If the excess levy author­ity will be modified, the amount and duration of such modifica­tion shall be stated. The modification shall not have a duration greater than five years. The Election Commissioner shall place the issue on the ballot at an election as called for in the resolution or petition which is at least 30 days after receipt of the resolution or petition, and the time of publication and providing a copy of the notice of election re­quired in **Neb. Rev. Stat. §32-802** shall be no later than 20 days prior to the election. The election shall be held pur­suant to the Election Act.

**(Neb. Rev. Stat. § 77-3442 through 77-3444)**

**SECTION 1-525: PROPERTY TAX; CERTIFICATION OF AMOUNT**

The Village Board shall, at the time and in the manner provided by law, cause to be certi­fied to the County Clerk the amount of tax to be levied upon the taxable value of all the taxable property of the Village which the Village requires for the purposes of the adopted budget statement for the ensuing year, including all special assessments and taxes assessed as otherwise provided. Subject to **Neb. Rev. Stat. §77-3442**, the maximum amount of tax which may be so certified, assessed, and collected shall not require a tax levy in excess of the amounts specified in **Neb. Rev. Stat. §17-702**. **(Neb. Rev. Stat. §17-702)**

**SECTION 1-526: ALL-PURPOSE LEVY; ALLOCATION; ABANDONMENT; EXTRAORDINARY LEVIES**

1. The Village Board may decide to certify to the County Clerk for collection one all-purpose levy required to be raised by taxation for all village purposes instead of certifying a schedule of levies for specific purposes added together. Subject to the limits in **Neb. Rev. Stat. §77-3442**, the all-purpose levy shall not exceed the annual levy specified in **Neb. Rev. Stat. §19-1309** to be levied upon the taxable valuation of all taxable prop­erty in the Village.
2. The amount of the all-purpose levy shall be certified as a single amount for general fund purposes. The Village Board shall allocate the amount raised by the all-purpose levy to the several departments of the Village in its annual bud­get and appropriation ordinance, or in other legal manner, as the Village Board deems wisest and best.
3. The Village shall be bound by its election to follow the all-purpose levy method during the ensuing fiscal year but may abandon such method in succeeding fiscal years.
4. Otherwise authorized extraordinary levies to service and pay bonded indebtedness of the Village may be made by the Village in addition to the all-purpose levy.

**(Neb. Rev. Stat. §19-1309 through 19-1312)**

**Article 6 − Elections**

**SECTION 1-601: VILLAGE ISSUES AND OFFICES ON STATEWIDE BALLOT**

All village is­sues and offices shall be combined on the statewide primary and general election ballots whenever possible. The issuance of separate ballots shall be avoided in a statewide election if village offices or issues can reasonably be combined with the non-partisan ballot and state law does not require otherwise. When the Village holds an election in conjunction with the statewide primary or general election, the election shall be held as provided in the Election Act. Any other election by the Village shall be held as provided in the Election Act. **(Neb. Rev. Stat. §32-404(1), 32-556)**

**SECTION 1-602: ELECTION OF OFFICERS; CER­TIFICATION**

All village elections involving the election of officers shall be held in accordance with the Election Act and in conjunction with the statewide general election. No later than July 5of each even-numbered year, the Village Board shall certify to the Secretary of State, Election Commissioner the name of the Village, the number of officers to be elected, the length of the terms of office, the vacan­cies to be filled by election and length of remaining term and the number of votes to be cast by a registered voter for each of­fice. **(Neb. Rev. Stat. §32-404(2), 32-556)**

**SECTION 1-603: BOARD OF TRUSTEES; TERMS; QUALIFICATIONS**

1. The members of the Village Board of Trustees shall be elected from the Village at large unless the registered voters of the Village have voted to elect its board members by wards.
2. The members of the Village Board of Trustees shall be elected at the statewide general election as provided in Neb. Rev. Stat. §17-202, and each four years thereafter. Except as provided in such section, the term of each trustee shall be four years or until his/her successor is elected and qualified.
3. Any person may be a trustee who is a citizen of the United States, resides in the Village, and is a registered voter.

(Neb. Rev. Stat. §17-202, 17-203, 32-532, 32-554)

**SECTION 1-604: PARTISAN BALLOT; WHEN AL­LOWED; REQUIREMENTS**

All elective village offices shall be nominated and elected on a nonpartisan basis unless the Village Board provides for a partisan ballot by ordinance. No or­dinance providing for nomination and election on a partisan ballot shall permit affiliation with any party not recognized as a political party for purposes of the Election Act. Such ordinance providing for nomination and election on a partisan ballot shall be adopted and effective not less than 60 days prior to the filing deadline. **(Neb. Rev. Stat. §32-557)**

**SECTION 1-605: SPECIAL OR JOINT ELECTION; CERTIFICATION**

1. Any issue to be submitted to the registered voters at a special election by the Village shall be certified by the Village Clerk to the Election Commissioner at least 50 days prior to the election. A special election may be held by mail as provided in **Neb. Rev. Stat. §32-952 through 32-959**. No spe­cial election to be conducted by the Election Commissioner shall be held within 30 days prior or 60 days after the statewide primary election, and no special election to be conducted by the Election Commissioner shall be held within 30 days prior to or 60 days after the statewide general election.
2. In lieu of submitting the issue at a special election, the Village may submit the issue at a statewide primary or general election or at any scheduled county election, except that no such issue shall be submitted at a statewide election or scheduled county election unless the issue to be submitted has been certified by the Village Clerk to the Election Commissioner by March 1 for the primary election and by September 1 for the general election.
3. After the Election Commissioner has received the certification of the issue to be submitted, he/she shall be responsible for all matters relating to the submission of the issue to the registered voters, except that the Village Clerk shall be responsible for the publication or posting of any required special notice of the submission of such issue other than the notice required to be given of the statewide election is­sues. The Election Commissioner shall pre­pare the ballots and issue absentee ballots and shall also conduct the submission of the issue, including receiving and counting of ballots on the issue. The election returns shall be made to the Election Commissioner. The bal­lots, including absentee ballots, shall be counted and canvassed at the same time and in the same manner as the other ballots. Upon completion of the canvass of the vote by the County Can­vassing Board, the Election Commissioner shall certify the election results to the Village Board. The canvass by the County Canvassing Board shall have the same force and effect as if made by the Village Board.

**(Neb. Rev. Stat. §32-559)**

**SECTION 1-606: JOINT ELECTION; NOTICE**

The notice of election required to be published by the Election Commissioner no less than 40 days prior to an election shall serve as the notice requirement for all village elections which are held in conjunction with the statewide primary or general election. **(Neb. Rev. Stat. §32-802)**

# SECTION 1-607: BALLOTS

The County Clerk shall provide printed ballots for every general municipal election, and the expense of printing and delivering the ballots and cards of instruction shall be charged to the Village. **(Neb. Rev. Stat. §32-1202)**

**SECTION 1-608: FILING FEE**

1. Except as pro­vided in subsection (C) or (D) of this section, a filing fee shall be paid to the Village Treasurer by or on behalf of each candi­date prior to filing for office. The filing fee shall be a sum equal to 1% of the annual salary such candidate will re­ceive if he/she is elected and qualifies for the office for which he/she files as a candidate. The fee shall be placed in the General Fund of the Village. No candidate filing forms shall be filed until the proper receipt showing payment of such filing fee is presented to the filing officer.
2. All declared write-in candidates shall pay the filing fees that are required for the office at the time that they present the write-in affidavit to the filing officer. Any undeclared write-in candidate who is nominated or elected by write-in votes shall pay the filing fee required for the office within ten days after the canvass of votes by the Canvassing Board and shall file the receipt with the person issuing the certificate of nomination or the certificate of election prior to the certificate being issued.
3. No filing fee shall be required for any candidate filing for an office in which a per diem is paid rather than a salary or for which there is a salary of less than $500.00 per year.
4. No filing fee shall be required of any candidate com­pleting an affidavit requesting to file for elective office in forma pauperis. A pauper shall mean a person whose income and other resources for maintenance are found under assistance standards to be insufficient for meeting the cost of his/her re­quirements and whose reserve of cash or other available re­sources does not exceed the maximum available resources that an eligible individual may own. “Available resources” shall in­clude every type of property or interest in property that an indi­vidual owns and may convert into cash except (1) real property used as a home; (2) household goods of a moderate value used in the home, and (3) assets to a maximum value of $3,000.00 used by a recipient in a planned effort directed to­wards self-support.
5. If any candidate dies prior to an election, the spouse of the candidate may file a claim for refund of the filing fee with the Village Board prior to the date of the election. Upon ap­proval of the claim by the Board, the filing fee shall be refunded.

**(Neb. Rev. Stat. §32-608)**

# SECTION 1-609: TIE VOTES

In the case of a tie vote of any of the candidates in either the primary or general election, the County Clerk shall notify such candidates to appear at his/her office on a given day and hour to determine the same by lot before the Canvassing Board, and the certificate of nomination or election shall be given accordingly. Notice to appear shall be given by certified mail. **(Neb. Rev. Stat. §32-1122)**

**SECTION 1-610: CERTIFICATE OF ELECTION**

The Election Commissioner, County Clerk, or Village Clerk shall, within 40 days after the election, prepare, sign, and deliver a certificate of election to each person whom the County Canvassing Board has declared to have received the highest vote for each village office. **(Neb. Rev. Stat. §32-558, 32-1033)**

# SECTION 1-611: EXIT POLLS

No person shall conduct any exit poll, public opinion poll or any other interview with voters seeking to determine voter preference on Election Day within 20 feet of the entrance to any polling place or, if inside the polling place or building, within 100 feet of any voting booth. **(Neb. Rev. Stat. §32-1525)**

**SECTION 1-612: CAUCUS CANDIDATES**

1. The Village Board may, by ordinance, call a caucus for the pur­pose of nomination of candidates for offices to be filled in the village election. Such caucus shall be held at least ten days before the filing deadline for such election, and the Village Board shall publish notice of such caucus in at least one newspaper of general circulation in the county at least once each week for two consecutive weeks before such caucus.
2. The Chairperson of the caucus at which candidates are nominated shall notify the Village Clerk in writing of the candidates so nominated not later than two days following the caucus. The Village Clerk shall then notify the persons so nominated of their nomination, such notification to take place not later than five days after such caucus. A candidate so nominated shall not have his/her name placed upon the ballot unless, not more than ten days after the holding of such caucus, he/she files with the Village Clerk a written statement accepting the nomination of the caucus and pays the filing fee, if any, for the office for which he/she was nomi­nated.

**(Neb. Rev. Stat. §17-601.01, 17-601.02)**

**SECTION 1-613: REGISTERED VOTERS; QUALIFICATIONS**

All registered voters residing within the corporate limits of the Village on or before Election Day shall be en­titled to vote at all village elections. For purposes of this section, “registered voter” shall mean an elector, as defined by **Neb. Rev. Stat. §32-110**, who has a current voter registration re­cord on file with the Election Commissioner. **(Neb. Rev. Stat. §17-602, 32-110, 32-115)**

**SECTION 1-614: RECALL PROCEDURE**

1. Any or all of the elected officials of the Village may be removed from office by recall pursuant to **Neb. Rev. Stat. §32-1301 to §32-1309**.
2. Petition circulators shall conform to the require­ments of the Election Act. The petition papers shall be pro­cured from the Village Clerk. Each petition paper shall conform to the requirements of **Neb. Rev. Stat. §32-1304**. Prior to the issuance of such petition papers, an affidavit shall be signed and filed with the Village Clerk by at least one regis­tered voter. Such voter or voters shall be deemed to be the principal circulator or circulators of the recall petition. The affi­davit shall state the name and office of the official sought to be removed and shall request that the Village Clerk issue initial petition papers to the principal circulator for circulation. The Village Clerk shall notify the principal circulator or circula­tors that the necessary signatures must be gathered within 30 days from the date of issuing the petitions.
3. The Village Clerk, upon issuing the initial peti­tion papers or any subsequent petition papers, shall enter in a record to be kept in his/her office, the name of the principal circulator or circulators to whom the papers were issued, the date of issuance, and the number of papers issued. The Village Clerk shall certify on the papers the name of the princi­pal circulator or circulators to whom the papers were issued and the date they were issued. No petition paper shall be ac­cepted as part of the petition unless it bears such certificate. The principal circulator or circulators who check out petitions from the Village Clerk may distribute such petitions to regis­tered voters residing in the Village who may act as circu­lators of such petitions.
4. Petition signers shall conform to the requirements of the Election Act. Each signer of a recall petition shall be a registered voter and qualified by his/her place of residence to vote for the office in question on the date of the issuance of the initial petition papers.
5. A petition demanding that the question of removing a member of the Village Board be submitted to the registered voters shall be signed by registered voters equal in number to at least 45% of the total vote cast for the person receiving the most votes for that office in the last general election.
6. The principal circulator or circulators shall file, as one instrument, all petition papers comprising a recall petition for signature verification with the Village Clerk within 30 days after the Clerk issues the initial petition pa­pers to the principal circulator or circulators. Within 15 days after the filing of the petition, the Village Clerk shall ascertain whether or not the petition is signed by the req­uisite number of registered voters. No new signatures may be added after the initial filing of the petition papers. No signa­tures may be removed unless the Village Clerk receives an affidavit signed by the person requesting his/her signature be removed before the petitions are filed with the Village Clerk for signature verification. If the petition is found to be suffi­cient, the Village Clerk shall attach to the petition a certifi­cate showing the result of such examination. If the requisite number of signatures has not been gathered, the Village Clerk shall file the petition in his/her office without prejudice to the filing of a new petition for the same purpose.
7. If the recall petition is found to be sufficient, the Village Clerk shall notify the official whose removal is sought and the Village Board that sufficient signatures have been gathered. If the official does not resign within five days after receiving the notice, the Village Board shall order an election to be held not less than 30 nor more than 45 days after the expiration of the five-day period, except that if any other election is to be held in the Village within 90 days of the expiration of the five-day period, the Village Board shall provide for the holding of the removal election on the same day. After the Village Board sets the date for the recall election, the recall election shall be held regardless of whether the official whose removal is sought resigns before the recall election is held.
8. If a majority of the votes cast at a recall election are against the removal of the official named on the ballot or the election results in a tie, the official shall continue in office for the remainder of his/her term but may be subject to further recall attempts as provided in subsection (J) of this section. If a majority of the votes cast at a recall election are for the remov­al of the official named on the ballot, he/she shall, regardless of any technical defects in the recall petition, be deemed re­moved from office unless a recount is ordered. If the official is deemed removed, the removal shall result in a vacancy in the office which shall filled as otherwise provided in this code and state law. If the election results show a margin of votes equal to 1% or less between the removal or retention of the official in question, the Secretary of State, Election Commissioner, shall order a recount of the votes cast unless the official named on the ballot files a written statement with the Village Clerk that he/she does not want a re­count. If there are vacancies in the offices of a majority or more of the members of the Village Board at one time due to the re­call of such members, a special election to fill such vacancies shall be conducted as expeditiously as possible by the Secretary of State or Election Commissioner.
9. No official who is removed at a recall election or who resigns after the initiation of the recall process shall be ap­pointed to fill the vacancy resulting from his/her removal or the removal of another member of the Village Board during the remainder of his/her term of office.
10. No recall petition shall be filed against an elected of­ficial with 12 months after a recall petition has failed to remove him/her from office or within six months after the beginning of his/her term of office or within six months prior to the incumbent filing deadline for the office.

**(Neb. Rev. Stat. §32-1301 through 32-1309)**

**Article 7 – Penal Provision**

**SECTION 1-701: VIOLATION; PENALTY**

Any person who shall violate or refuse to comply with the enforcement of any of the provisions of this chapter, set forth at full length herein or in­corporated by reference, shall be deemed guilty of an offense and upon conviction thereof shall be fined not more than $500.00 for each offense. A new violation shall be deemed to have been committed every 24 hours of such failure to comply.