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LANCASTER COUNTY CLERK

# 2014-2015 STATE OF NEBRASKA CITY/VILLAGE BUDGET FORM

**Village of Sprague**

TO THE COUNTY BOARD AND COUNTY CLERK OF

Lancaster County

**This budget is for the Period October 1, 2014 through September 30, 2015**

**Contact Information**

Auditor of Public Accounts

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

Website: www.auditors.nebraska.gov

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

**Submission Information - Adopted Budget Due by 9-20-2014**

1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509

Submit Electronically using Website:

http://www.auditors.nebraska.gov/

2. County Board (SEC. 13-508), C/O County Clerk

**The Undersigned Clerk/Council/Board Member Hereby Certifies:**

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

| | | |
|---|---|---|
| $ | 6,168.00 | Property Taxes for Non-Bond Purposes |
| | | Principal and Interest on Bonds |
| $ | 6,168.00 | **Total Personal and Real Property Tax Required** |

| | | |
|---|---|---|
| $ | 6,467,686 | **Total Certified Valuation (All Counties)** |

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

**CLERK / COUNCIL / BOARD MEMBER:**

Signature: Lauren M Dyer

Printed Name & Title: Lauren Dyer

Mailing Address: P. O. Box 47

City, Zip: Sprague, NE 68438

Phone Number: 402-416-4106

E-Mail Address: Lauren.Dyer@hotmail.com

**Outstanding Bonded Indebtedness as of October 1, 2014**

*(As of the Beginning of the Budget Year)*

| | |
|---|---|
| Principal | $ - |
| Interest | $ - |
| Total Bonded Indebtedness | $ - |

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2013 through June 30, 2014?

[ ] YES [X] NO

*If YES, Please submit Interlocal Agreement Report by December 31, 2014.*

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2013 through June 30, 2014?

[ ] YES [X] NO

*If YES, Please submit Trade Name Report by December 31, 2014.*

**County Clerk's Use ONLY**

# Village of Sprague in Lancaster County

| Line No. | Beginning Balances, Receipts, & Transfers | Actual 2012 - 2013 (Column 1) | Actual/Estimated 2013 - 2014 (Column 2) | Adopted Budget 2014 - 2015 (Column 3) |
|---|---|---|---|---|
| 1 | Net Cash Balance | $ 391,172.46 | $ 56,200.90 | $ 36,335.26 |
| 2 | Investments | | $ 351,569.11 | $ 376,813.10 |
| 3 | County Treasurer's Balance | $ 50.62 | $ 183.61 | $ 840.51 |
| 4 | Beginning Balance Proprietary Function Funds (Only If Page 6 is Used) | | | $ - |
| 5 | **Subtotal of Beginning Balances** (Lines 1 thru 4) | $ 391,223.08 | $ 407,953.62 | $ 413,988.87 |
| 6 | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | $ 5,711.67 | $ 4,341.68 | $ 5,800.00 |
| 7 | Federal Receipts | | | |
| 8 | State Receipts: Motor Vehicle Pro-Rate | | $ 20.00 | $ 20.00 |
| 9 | State Receipts: MIRF | | | |
| 10 | State Receipts: Highway Allocation and Incentives | $ 15,752.21 | $ 18,125.27 | $ 16,014.00 |
| 11 | State Receipts: Motor Vehicle Fee | $ 323.69 | $ 338.25 | $ 350.00 |
| 12 | State Receipts: State Aid | | | |
| 13 | State Receipts: Municipal Equalization Aid | | | |
| 14 | State Receipts: Other | | $ 963.00 | $ 980.00 |
| 15 | State Receipts: Property Tax Credit | | $ 174.00 | |
| 16 | Local Receipts: Nameplate Capacity Tax | | | |
| 17 | Local Receipts: Motor Vehicle Tax | $ 3,124.97 | $ 2,841.26 | $ 2,800.00 |
| 18 | Local Receipts: Local Option Sales Tax | | | |
| 19 | Local Receipts: In Lieu of Tax | $ 311.85 | $ 347.37 | $ 350.00 |
| 20 | Local Receipts: Other | $ 60,705.45 | $ 66,011.51 | $ 305,135.00 |
| 21 | Transfers In of Surplus Fees | | | |
| 22 | Transfers In Other Than Surplus Fees | $ 2,798.77 | | |
| 23 | Proprietary Function Funds (Only If Page 6 is Used) | | | $ - |
| 24 | **Total Resources Available** (Lines 5 thru 23) | $ 479,951.69 | $ 501,115.96 | $ 745,437.87 |
| 25 | **Total Disbursements & Transfers** (Line 22, Pg 3, 4 & 5) | $ 71,998.07 | $ 87,127.09 | $ 584,135.00 |
| 26 | **Balance Forward/Cash Reserve** (Line 24 MINUS Line 25) | $ 407,953.62 | $ 413,988.87 | $ 161,302.87 |
| 27 | Cash Reserve Percentage | | | 48% |

| PROPERTY TAX RECAP | | |
|---|---|---|
| | Tax from Line 6 | $ 5,800.00 |
| | County Treasurer's Commission at 1% of Line 6 | $ 58.00 |
| | Delinquent Tax Allowance | $ 310.00 |
| | **Total Property Tax Requirement** | $ 6,168.00 |

# Village of Sprague in Lancaster County

## To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

| Property Tax Request by Fund: | Property Tax Request |
|---|---|
| General Fund | $ 6,168.00 |
| Bond Fund | $ - |
| _____ Fund | |
| _____ Fund | |
| _____ Fund | |
| _____ Fund | |
| **Total Tax Request** | ** $ 6,168.00 |

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

## Documentation of Transfers of Surplus Fees:

*(Only complete if Transfers of Surplus Fees Were Budgeted)*

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount: $

Reason:

Transfer From: _____ Transfer To: _____

Amount: $

Reason:

Transfer From: _____ Transfer To: _____

Amount: $

Reason:

# Village of Sprague in Lancaster County

| Line No. | 2014-2015 ADOPTED BUDGET Disbursements & Transfers | Operating Expenses (A) | Capital Improvements (B) | Other Capital Outlay (C) | Debt Service (D) | Other (E) | TOTAL |
|---|---|---|---|---|---|---|---|
| 1 | Governmental: | | | | | | |
| 2 | General Government | $ 30,000.00 | | | | | $ 30,000.00 |
| 3 | Public Safety - Police and Fire | | | | | | $ - |
| 4 | Public Safety - Other | | | | | | $ - |
| 5 | Public Works - Streets | $ 45,000.00 | | $ 150,000.00 | | | $ 195,000.00 |
| 6 | Public Works - Other | | | | | | $ - |
| 7 | Public Health and Social Services | | | | | | $ - |
| 8 | Culture and Recreation | | | | | | $ - |
| 9 | Community Development | $ 25,000.00 | | | | | $ 25,000.00 |
| 10 | Miscellaneous | $ 75,000.00 | | | | | $ 75,000.00 |
| 11 | Business-Type Activities: | | | | | | |
| 12 | Airport | | | | | | $ - |
| 13 | Nursing Home | | | | | | $ - |
| 14 | Hospital | | | | | | $ - |
| 15 | Electric Utility | | | | | | $ - |
| 16 | Solid Waste | | | | | | $ - |
| 17 | Transportation | | | | | | $ - |
| 18 | Wastewater | $ 6,500.00 | $ 245,135.00 | | | | $ 251,635.00 |
| 19 | Water | $ 7,500.00 | | | | | $ 7,500.00 |
| 20 | Other | | | | | | $ - |
| 21 | Proprietary Function Funds (Page 6) | | | | | $ - | $ - |
| 22 | **Total Disbursements & Transfers** (Lns 2 thru 21) | $ 189,000.00 | $ 245,135.00 | $ 150,000.00 | $ - | $ - | $ 584,135.00 |

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

# Village of Sprague in Lancaster County

| Line No. | 2013-2014 ACTUAL/ESTIMATED Disbursements & Transfers | Operating Expenses (A) | Capital Improvements (B) | Other Capital Outlay (C) | Debt Service (D) | Other (E) | TOTAL |
|---|---|---|---|---|---|---|---|
| 1 | Governmental: | | | | | | |
| 2 | General Government | $ 12,455.97 | | | | | $ 12,455.97 |
| 3 | Public Safety - Police and Fire | | | | | | $ - |
| 4 | Public Safety - Other | | | | | | $ - |
| 5 | Public Works - Streets | $ 8,734.88 | | | | | $ 8,734.88 |
| 6 | Public Works - Other | | | | | | $ - |
| 7 | Public Health and Social Services | | | | | | $ - |
| 8 | Culture and Recreation | | | | | | $ - |
| 9 | Community Development | | | | | | $ - |
| 10 | Miscellaneous | $ 9,258.21 | | | | $ 3,688.45 | $ 12,946.66 |
| 11 | Business-Type Activities: | | | | | | |
| 12 | Airport | | | | | | $ - |
| 13 | Nursing Home | | | | | | $ - |
| 14 | Hospital | | | | | | $ - |
| 15 | Electric Utility | | | | | | $ - |
| 16 | Solid Waste | | | | | | $ - |
| 17 | Transportation | | | | | | $ - |
| 18 | Wastewater | | $ 28,527.59 | | | | $ 28,527.59 |
| 19 | Water | $ 24,461.99 | | | | | $ 24,461.99 |
| 20 | Other | | | | | | $ - |
| 21 | Proprietary Function Funds | | | | | | $ - |
| 22 | **Total Disbursements & Transfers** (Ln 2 thru 21) | $ 54,911.05 | $ 28,527.59 | $ - | $ - | $ 3,688.45 | $ 87,127.09 |

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, Transfers, Transfers of Surplus Fees, and Proprietary Function Funds if a separate budget is filed.

# Village of Sprague in Lancaster County

| Line No. | 2012-2013 ACTUAL Disbursements & Transfers | Operating Expenses (A) | Capital Improvements (B) | Other Capital Outlay (C) | Debt Service (D) | Other (E) | TOTAL |
|---|---|---|---|---|---|---|---|
| 1 | Governmental: | | | | | | |
| 2 | General Government | $ 12,393.74 | | | | | $ 12,393.74 |
| 3 | Public Safety - Police and Fire | | | | | | $ - |
| 4 | Public Safety - Other | | | | | | $ - |
| 5 | Public Works - Streets | $ 46,599.61 | | | | | $ 46,599.61 |
| 6 | Public Works - Other | | | | | | $ - |
| 7 | Public Health and Social Services | | | | | | $ - |
| 8 | Culture and Recreation | | | | | | $ - |
| 9 | Community Development | | | | | | $ - |
| 10 | Miscellaneous | $ 6,125.14 | | | | | $ 6,125.14 |
| 11 | Business-Type Activities: | | | | | | |
| 12 | Airport | | | | | | $ - |
| 13 | Nursing Home | | | | | | $ - |
| 14 | Hospital | | | | | | $ - |
| 15 | Electric Utility | $ 4,080.81 | | | | | $ 4,080.81 |
| 16 | Solid Waste | | | | | | $ - |
| 17 | Transportation | | | | | | $ - |
| 18 | Wastewater | | | | | | $ - |
| 19 | Water | | | | | | $ - |
| 20 | Other | | | | | $ 2,798.77 | $ 2,798.77 |
| 21 | Proprietary Function Funds | | | | | | $ - |
| 22 | **Total Disbursements & Transfers** (Ln 2 thru 21) | $ 69,199.30 | $ - | $ - | $ - | $ 2,798.77 | $ 71,998.07 |

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, Transfers, Transfers of Surplus Fees, and Proprietary Function Funds if a separate budget is filed.

Village of Sprague in Lancaster County

## CORRESPONDENCE INFORMATION

| BOARD CHAIRPERSON |
|---|
| Eugene Keller |
| *(Name of Board Chairperson)* |
| PO Box 99 |
| *(Mailing Address)* |
| Sprague 68438 |
| *(City & Zip Code)* |
| 402-794-4475 |
| *(Telephone Number)* |
| |
| *(E-Mail Address)* |

For Questions on this form, who should we contact (please ✓ one): *Contact will be via e-mail if supplied.*

- [ ] Board Chairperson
- [x] Preparer
- [ ] Other Contact

| PREPARER |
|---|
| Darrell Egger, Partner |
| *(Name and Title)* |
| Schulz & Associates, PC. |
| *(Firm Name)* |
| 106 Eastside Blvd |
| *(Mailing Address)* |
| Beatrice, 68310 |
| *(City & Zip Code)* |
| 402-223-3598 |
| *(Telephone Number)* |
| degger@schulzcpas.com |
| *(E-Mail Address)* |

| OTHER CONTACT |
|---|
| Lynn Doolittle, Treas |
| *(Name and Title)* |
| |
| *(Firm Name)* |
| PO Box 47 |
| *(Mailing Address)* |
| Sprague, 68438 |
| *(City & Zip Code)* |
| 402-792-2311 |
| *(Telephone Number)* |
| |
| *(E-Mail Address)* |

Village of Sprague in Lancaster County

# LC-3 SUPPORTING SCHEDULE

## Calculation of Restricted Funds

| | | | |
|---|---|---|---|
| Total Personal and Real Property Tax Requirements | | (1) | $ 6,168.00 |
| Motor Vehicle Pro-Rate | | (3) | $ 20.00 |
| In-Lieu of Tax Payments | | (2) | $ 350.00 |
| Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds. | | | |
| Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (17)) | $ - | (4) | |
| **LESS:** Amount Spent During 2013-2014 | $ - | (5) | |
| **LESS:** Amount Expected to be Spent in Future Budget Years | $ - | (6) | |
| Amount to be included on 2014-2015 Restricted Funds ***(Cannot Be A Negative Number)*** | | (7) | $ - |
| Motor Vehicle Tax | | (8) | $ 2,800.00 |
| Local Option Sales Tax | | (9) | $ - |
| Transfers of Surplus Fees | | (10) | $ - |
| Highway Allocation and Incentives | | (11) | $ 16,014.00 |
| MIRF | | (12) | $ - |
| Motor Vehicle Fee | | (13) | $ 350.00 |
| Municipal Equalization Fund | | (14) | $ - |
| Insurance Premium Tax | | (15) | |
| **TOTAL RESTRICTED FUNDS (A)** | | (16) | **$ 25,702.00** |

## LC-3 Lid Exceptions

| | | | |
|---|---|---|---|
| Capital Improvements (Real Property and Improvements on Real Property) | | (17) | |
| **LESS:** Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (6). | $ - | (18) | |
| Allowable Capital Improvements | | (19) | $ - |
| Bonded Indebtedness | | (20) | |
| Public Facilities Construction Projects (Statutes 72-2301 to 72-2308) | | (21) | |
| Interlocal Agreements/Joint Public Agency Agreements | | (22) | |
| Public Safety Communication Project (Statute 86-416) | | (23) | |
| Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)** | | (24) | |
| Judgments | | (25) | |
| Refund of Property Taxes to Taxpayers | | (26) | |
| Repairs to Infrastructure Damaged by a Natural Disaster | | (27) | |
| **TOTAL LID EXCEPTIONS (B)** | | (28) | **$ -** |

| | |
|---|---|
| **TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form)** *To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28* | **$ 25,702.00** |

*Total 2014-2015 Restricted Funds for Lid Computation* ***cannot*** *be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.*

**Village of Sprague**

IN

**Lancaster County**

# COMPUTATION OF LIMIT FOR FISCAL YEAR 2014-2015

## PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

### OPTION 1

**2013-2014 Restricted Funds Authority** (Base Amount) = Line (8) from last year's LC-3 Form — 32,527.57 (Option 1 - (1))

### OPTION 2 - *Only use if a vote was taken at a townhall meeting to exceed Lid for one year*

| | | |
|---|---|---|
| Line (1) of 2013-2014 Lid Computation Form | Option 2 - (A) | |
| Allowable Percent Increase **Less** Vote Taken (From 2013-2014 Lid Computation Form Line (6) - Line (5)) | % Option 2 - (B) | |
| Dollar Amount of Allowable Increase Excluding the vote taken Line (A) X Line (B) | - Option 2 - (C) | |
| **Calculated 2013-2014 Restricted Funds Authority** (Base Amount) = Line (A) **Plus** Line (C) | | - Option 2 - (1) |

## ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (3)

| 0 | / | 6,485,287.00 | = | 0.00 % |
|---|---|---|---|---|
| 2014 Growth per Assessor | | 2013 Valuation | | Multiply times 100 To get % |

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

| 4 | / | 5 | = | 80.00 % |
|---|---|---|---|---|
| # of Board Members voting "Yes" for Increase | | Total # of Members in Governing Body | | Must be at least 75% (.75) of the Governing Body |

**ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.**

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — % (5)

**Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting**

**Village of Sprague**

IN

**Lancaster County**

# COMPUTATION OF LIMIT FOR FISCAL YEAR 2014-2015

## PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

### OPTION 1

**2013-2014 Restricted Funds Authority** (Base Amount) = Line (8) from last year's LC-3 Form — 32,527.57 (Option 1 - (1))

### OPTION 2 - *Only use if a vote was taken at a townhall meeting to exceed Lid for one year*

Line (1) of 2013-2014 Lid Computation Form — _____ (Option 2 - (A))

Allowable Percent Increase **Less** Vote Taken
(From 2013-2014 Lid Computation Form Line (6) - Line (5)) — _____ % (Option 2 - (B))

Dollar Amount of Allowable Increase Excluding the vote taken
Line (A) X Line (B) — - (Option 2 - (C))

**Calculated 2013-2014 Restricted Funds Authority** (Base Amount) =
Line (A) **Plus** Line (C) — - (Option 2 - (1))

## ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (3)

| 0 | / | 6,485,287.00 | = | 0.00 % |
|---|---|---|---|---|
| 2014 Growth per Assessor | | 2013 Valuation | | Multiply times 100 To get % |

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

| 5 | / | 5 | = | 100.00 % |
|---|---|---|---|---|
| # of Board Members voting "Yes" for Increase | | Total # of Members in Governing Body | | Must be at least 75% (.75) of the Governing Body |

**ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.**

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — _____ % (5)

**Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting**

2014-2015 LC-3 LID COMPUTATION FORM

## Village of Sprague
IN
## Lancaster County

| | |
|---|---|
| TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) | 3.50 % (6) |
| Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) | 1,138.46 (7) |
| Total Restricted Funds Authority = Line (1) + Line (7) | 33,666.03 (8) |
| **Less:** 2014-2015 Restricted Funds from LC-3 Supporting Schedule | 25,702.00 (9) |
| Total Unused Restricted Funds Authority = Line (8) - Line (9) | 7,964.03 (10) |

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

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

# Municipality Levy Limit Form

## Village of Sprague in Lancaster County

| Political Subdivision | Personal and Real Property Tax Request *(Column A)* | Judgments (Not Paid by Liability Insurance) *(Column B)* | Pre-Existing Lease - Purchase Contracts-7/98 *(Column C)* | * Bonded Indebtedness *(Column D)* | Interest Free Financing (Public Airports) *(Column E)* | Tax Request Subject to Levy Limit *(Column F)* [(Column A) **MINUS** (Columns B, C, D, E)] | Valuation *(Column G)* | Calculated Levy *(Column H)* [(Column F) **DIVIDED BY** (Column G) **MULTIPLIED BY** 100] |
|---|---|---|---|---|---|---|---|---|
| City/Village - | 6,168.00 | | | | | 6,168.00 | 6,467,686 | 0.095366 |

Others subject to allocation-

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

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

**NOTE:**

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

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

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

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

Total Calculated Levy [**Total** of (Column H)] 0.095366 (Box 1)

Tax Request to Support Interlocal Agreements (Box 2)

Calculated Levy for Interlocal Agreements [(Box 2) **DIVIDED BY** (Column G {City/Village Line}) **MULTIPLIED BY** 100] - (Box 3) **5 Cents or LESS**

Calculated Levy For Levy Limit Compliance [(Box 1) **MINUS** (Box 3)] 0.095366 (Box 4)

*Tax Request to Support Public Safety Communication Projects (Box 5)

*Tax Request to Support Public Facilities Construction Projects (Box 6)

* State Statute Section 86-416 allows for a special tax to fund public safety communication projects. The tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included in Bonded Indebtedness above. Please indicate the amount specifically used for the communication project in Box 5 and the Construction Projects in Box 6. Board minutes documenting the approval of the taxes must be included.

# SCHULZ & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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

E-mail: contactus@schulzcpas.com
Website: www.schulzcpas.com

300 6th Street, P.O. Box 535
Fairbury, NE 68352-0535
Phone (402) 729-6137
Fax (402) 729-6337


September 16, 2014

**Accountant's Compilation Report**

Governing Board
Village of Sprague
Sprague, NE 68438

We have compiled the cash basis budgeted data for fiscal year 2014-2015 included in column 3 of page 2 and all columns of page 3 of the accompanying budget document for the Village of Sprague in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of a forecast information that is the representation of the governing board and does not include evaluation of the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying budgeted data. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The governing board had elected, in accordance with the policies established by the Nebraska Auditor of Public Accounts, to omit the summary of significant accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the Village of Sprague's budgeted data for the forecast period of fiscal year 2014–2015. Accordingly, this forecast is not designed for those who are not informed about such matters.

The historical data presented for fiscal years 2012-2013 through 2013-2014 in columns 1 and 2 of page 2 and all of pages 4 and 5 are addressed in a separate attached report.

Schulz & Associates

Schulz & Associates, P.C.
Certified Public Accountants

# SCHULZ & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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

E-mail: contactus@schulzcpas.com
Website: www.schulzcpas.com

300 6th Street, P.O. Box 535
Fairbury, NE 68352-0535
Phone (402) 729-6137
Fax (402) 729-6337


September 16, 2014

**Accountant's Compilation Report**

Governing Board
Village of Sprague
Sprague, NE 68438

We have compiled the data presented for fiscal years 2012-2013 and 2013-2014 reflected in columns 1 and 2 of page 2 and all columns of pages 4 and 5 included in the accompanying prescribed form (budget document) for the Village of Sprague. We have not audited or reviewed the data included in the accompanying prescribed form (budget document) and, accordingly, do not express an opinion or provide any assurance about whether the data referred to above is in accordance with the form prescribed by the Nebraska Auditor of Public Accounts.

The governing board is responsible for the preparation and fair presentation of the data included in the form in accordance with the requirements prescribed by the Nebraska Auditor of Public Accounts and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the data referred to above.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the governing board in presenting financial information in the form of the data referred to above without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the data referred to above.

The data referred to above was prepared for the purpose of complying with the requirements prescribed by the Nebraska Auditor of Public Accounts, and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the governing board and the Nebraska Auditor of Public Accounts, and is not intended to be and should not be used by anyone other than these specified parties.

The budget data amounts presented for fiscal year 2014-2015 in column 3 of page 2 and all columns of page 3 are addressed in a separate attached report.

Schulz & Associates

Schulz & Associates, P.C.
Certified Public Accountants

Village of Sprague

Minutes of Meeting

The regular Sprague Town Board meeting was held on September 10, 2014 at 7:00 PM. A roll call was held with Board Members present being Karen Brandt, Gene Keller, Cory Maul and Joe Nannen. Jeff Kubik was absent. A quorum was established and Gene Keller called the board meeting to order. No members of the public were present.

Gene also opened a public hearing on the budget for the fiscal year 2014-2015.

The August meeting minutes were read by Lauren Dyer. No changes were noted. The motion to approve the August minutes was made by Joe and seconded by Cory. The motion passed unanimously.

The August Treasurer's Report was presented by Lynn Doolittle. Karen made a motion to pay all bills and it was seconded by Joe. The motion passed unanimously.

The 2014-2015 budget was reviewed by the board. Lynn Doolittle answered all questions pertaining to the budget statistics. Joe made a motion to approve of the 2014-2015 budget as presented with total expenditures of $584,135.00. Karen seconded the motion. It passed by unanimous vote. Karen made a motion to approve an audit waiver. Cory seconded the motion. It passed by unanimous vote. Cory made a motion to pass the resolution, it was seconded by Karen. The motion passed by unanimous vote. Joe made a motion to pass the one percent increase in the budget authority. Karen seconded the motion. It passed by unanimous vote. Cory made a motion to set the final levy of the municipality for the 2014-2015 budget year at 0.095366 per one hundred dollars of actual valuation. Joe seconded the motion. The motion passed by unanimous vote.

It was noted that the Village's mowing and snow removal contracts were up for renewal. Any interested parties can submit a bid to the Village of Sprague for services from October 2014 through September 2015. Mowing consists of all property owned by the village. Snow removal consists of all Village streets, alleys, and around buildings owned by the Village. Bids can be submitted to the Village of Sprague, PO Box 47, Sprague, NE 68438. The bids will be discussed at the October 2, 2014 board meeting.

A motion was made by Joe to close the meeting and was seconded by Cory. The motion passed unanimously.

Bills presented for payment: Lauren Dyer-clerk $175.00, Cory Maul-mowing- $85.00 , Cory Maul-maintenance $175.00, Amanda Heath-meters $75.00, Lynn Doolittle-books $350.00, Lynn Doolittle-supplies $5.56, Norris Public Power-electric $754.73, Voice News-printing/publication $0.00, Windstream-phone $17.70, Uribe Refuse-refuse service $24.00, Taylor's Drain Service-plumbing services $1050.00, Olsson & Associates-contractual services $897.74, DHHS Public Health Lab-water tests $46.00, One Call Concepts- diggers hotline $2.20, First State Insurance Agency-insurance $2986.00, Willet & Carothers-attorney services $340.00

# INVOICE - AFFIDAVIT OF PUBLICATION


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


| INVOICE # | 144645 | DUE DATE | 10/4/2014 |
|---|---|---|---|

**THE STATE OF NEBRASKA**
**County of Lancaster** } ss. Bill Bryant, being duly sworn, says that he is the editor of

**VOICE NEWS**
**News of Western Otoe, Western Johnson, Northern Gage, Western Cass & Lancaster Counties,**

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

| BILL TO |
|---|
| Village of Sprague<br>Lynn Doolittle Treas.<br>PO Box 47<br>Sprague, NE 68438 |

| | |
|---|---|
| 1 | Successive Week(s) |
| Beginning with the issue of: | 9/4/2014 |
| and ending with the issue of: | 9/4/2014 |
| Publisher's fee at Legal Rate is: | $52.08 |

Bill Bryant, Editor

[Attach copy of notice here]

City or Village of Sprague
IN
Lancaster County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 10 day of September 2014, at 7 o'clock pm., at Town Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

/s/Lynn Doolittle
Clerk/Secretary

| | | |
|---|---|---|
| 2012-2013 Actual Disbursements & Transfers | $ | 71,998.07 |
| 2013-2014 Actual/Estimated Disbursements & Transfers | $ | 87,127.09 |
| 2014-2015 Proposed Budget of Disbursements & Transfers | $ | 584,135.00 |
| 2014-2015 Necessary Cash Reserve | $ | 161,302.87 |
| 2014-2015 Total Resources Available | $ | 745,437.87 |
| Total 2014-2015 Personal & Real Property Tax Requirement | $ | 6,168.00 |
| Unused Budget Authority Created For Next Year | $ | 7,964.03 |

**Breakdown of Property Tax:**

| | | |
|---|---|---|
| Personal and Real Property Tax Required for Non-Bond Purposes | $ | 6,168.00 |
| Personal and Real Property Tax Required for Bonds | $ | - |

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 10 day of September 2014, at 7 o'clock pm., at Town Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

| | | |
|---|---|---|
| 2013-2014 Property Tax Request | $ | 5,985.00 |
| 2013 Tax Rate | | 0.092286 |
| Property Tax Rate (2013-2014 Request/2014 Valuation) | | 0.092537 |
| 2014-2015 Proposed Property Tax Request | $ | 6,168.00 |
| Proposed 2014 Tax Rate | | 0.095366 |

| Summary Information | Weekly Cost |
|---|---|
| Budget Notice | 50.08 |
| Proof of Publication | 2.00 |
| Nebraska State Sales Tax | 0.00 |

Subscribed and sworn before me, this 3 day of September, 20 14

Kelli Ten Hulzen
Notary Public

GENERAL NOTARY - State of Nebraska
KELLI ANN TEN HULZEN
My Comm. Exp. August 8, 2018

This document is your Affidavit of Publication AND your Invoice. Please pay from this document by the due date listed above.

RESOLUTION NO. 2014-1

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

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

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

NOW, THEREFORE, the Governing Body of the Village of Sprague, by a majority vote, resolves that:

1. The 2014-2015 property tax request be set at $ 6,168 .

2. A copy of this resolution be certified and forwarded to the County Clerk on or before September 20, 2014.

Eugene Keller
Chairman

Lauren M Dyer
Clerk

# LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS

COUNTY-CITY BUILDING LINCOLN, NEBRASKA 68508-2864 PHONE (402) 441-7463
FAX (402) 441-8759

NORMAN H. AGENA
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN
CHIEF FIELD DEPUTY

SCOTT GAINES
CHIEF ADMINISTRATIVE DEPUTY


COPY

**CERTIFICATE OF VALUATION**
for tax year 2014

for

**VILLAGE OF SPRAGUE**

| | | |
|---|---|---|
| **2014 Total Valuation** | **$** | **6,467,686** |
| **Valuation Attributed to Growth** | **$** | **0** |

I, Norman H. Agena, duly elected Lancaster County Assessor/Register of Deeds, pursuant to the provisions of Neb. Rev. Stat. Section 13-509, do hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year.

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

Dated this 18th day of August, 2014.

Norman H. Agena

Norman H. Agena