

**2015-2016
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM**

RECEIVED

SEP 17 2015

LANCASTER COUNTY
CLERK

Village of Roca

TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

This budget is for the Period October 1, 2015 through September 30, 2016

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

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

\$	50,700.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	50,700.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of October 1, 2015
(As of the Beginning of the Budget Year)

Principal	\$	-
Interest	\$	-
Total Bonded Indebtedness	\$	-

\$ 11,935,169 **Total Certified Valuation (All Counties)**

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

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2014 through June 30, 2015?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2015.

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, 2014 through June 30, 2015?

YES NO

If YES, Please submit Trade Name Report by December 31, 2015.

County Clerk's Use ONLY

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 9-20-2015

- Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
Submit Electronically using Website:
<http://www.auditors.nebraska.gov/>
- County Board (SEC. 13-508), C/O County Clerk

Village of Roca in Lancaster County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2013 - 2014 (Column 1)	Actual/Estimated 2014 - 2015 (Column 2)	Adopted Budget 2015 - 2016 (Column 3)
1	Net Cash Balance	\$ 507,144.00	\$ 561,485.00	\$ 555,900.00
2	Investments	\$ 38,205.00	\$ 38,523.00	\$ 38,523.00
3	County Treasurer's Balance	\$ 341.00	\$ 754.00	\$ 1,525.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 545,690.00	\$ 600,762.00	\$ 595,948.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 47,293.00	\$ 43,993.00	\$ 50,198.02
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	\$ 144.00	\$ 126.00	\$ 130.00
9	State Receipts: MIRF			
10	State Receipts: Highway Allocation and Incentives	\$ 25,483.00	\$ 26,077.00	\$ 25,976.00
11	State Receipts: Motor Vehicle Fee	\$ 2,041.00	\$ 2,095.00	\$ 2,100.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid			
14	State Receipts: Other	\$ 1,594.00	\$ 1,661.00	\$ 1,660.00
15	State Receipts: Property Tax Credit	\$ 1,440.00	\$ 2,683.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 7,274.00	\$ 6,519.00	\$ 6,500.00
18	Local Receipts: Local Option Sales Tax			
19	Local Receipts: In Lieu of Tax	\$ 2,159.00	\$ 2,107.00	\$ 2,100.00
20	Local Receipts: Other	\$ 182,123.00	\$ 191,634.00	\$ 191,375.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees			
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 815,241.00	\$ 877,657.00	\$ 875,987.02
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 214,479.00	\$ 281,709.00	\$ 769,414.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 600,762.00	\$ 595,948.00	\$ 106,573.02
27	Cash Reserve Percentage			0.3274998
PROPERTY TAX RECAP		Tax from Line 6		\$ 50,198.02
		County Treasurer's Commission at 1% of Line 6		\$ 501.98
		Delinquent Tax Allowance		
		Total Property Tax Requirement		\$ 50,700.00

Village of Roca 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	\$ 50,700.00
Bond Fund	\$ -
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 50,700.00

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

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	\$ -
Total Cash Reserve	\$ 106,573.02
Remaining Cash Reserve	\$ 106,573.02
Remaining Cash Reserve %	33%

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 Roca in Lancaster County

Line No.	2015-2016 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	\$ 136,204.00					\$ 136,204.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 45,589.00	\$ 405,000.00				\$ 450,589.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation						\$ -
9	Community Development	\$ 16,943.00	\$ 39,000.00				\$ 55,943.00
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 20,684.00					\$ 20,684.00
17	Transportation						\$ -
18	Wastewater	\$ 7,086.00					\$ 7,086.00
19	Water	\$ 66,487.00			\$ 32,421.00		\$ 98,908.00
20	Other						\$ -
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 292,993.00	\$ 444,000.00	\$ -	\$ 32,421.00	\$ -	\$ 769,414.00

- (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 Roca in Lancaster County

Line No.	2014-2015 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	\$ 78,290.00	\$ 7,669.00	\$ 2,505.00			\$ 88,464.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 43,420.00	\$ 13,042.00				\$ 56,462.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation						\$ -
9	Community Development	\$ 16,137.00					\$ 16,137.00
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 19,699.00					\$ 19,699.00
17	Transportation						\$ -
18	Wastewater	\$ 6,748.00					\$ 6,748.00
19	Water	\$ 61,778.00			\$ 32,421.00		\$ 94,199.00
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 226,072.00	\$ 20,711.00	\$ 2,505.00	\$ 32,421.00	\$ -	\$ 281,709.00

- (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 Roca in Lancaster County

Line No.	2013-2014 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 68,415.00		\$ 2,195.00			\$ 70,610.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 24,042.00					\$ 24,042.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation						\$ -
9	Community Development					\$ 4,059.00	\$ 4,059.00
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 19,553.00					\$ 19,553.00
17	Transportation						\$ -
18	Wastewater	\$ 9,508.00					\$ 9,508.00
19	Water	\$ 54,285.00			\$ 32,422.00		\$ 86,707.00
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 175,803.00	\$ -	\$ 2,195.00	\$ 32,422.00	\$ 4,059.00	\$ 214,479.00

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	
ADDRESS	
CITY & ZIP CODE	Roca, 68430
TELEPHONE	402-423-3304
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Chris Ibsen		Kurt L. Micek, CPA
TITLE / FIRM NAME	Chairperson		HBE Becker Meyer Love, LLP
TELEPHONE			402-423-4343
EMAIL ADDRESS	rocavillage@windstream.net		kmicek@hbecpa.com

For Questions on this form, who should we contact (please one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

Village of Roca in Lancaster County

2015-2016 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	50,700.00
Motor Vehicle Pro-Rate	(2)	\$	130.00
In-Lieu of Tax Payments	(3)	\$	2,100.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Re-restricted Funds (From 2014-2015 Lid Support, Line (17))		\$	37,779.00
LESS: Amount Spent During 2014-2015	(4)	\$	20,711.00
LESS: Amount Expected to be Spent in Future Budget Years	(5)	\$	17,068.00
Amount to be included as Restricted Funds (Cannot Be A Negative Number)	(6)	\$	-
Motor Vehicle Tax	(7)	\$	6,500.00
Local Option Sales Tax	(8)	\$	-
Transfers of Surplus Fees	(9)	\$	-
Highway Allocation and Incentives	(10)	\$	25,976.00
MIRF	(11)	\$	-
Motor Vehicle Fee	(12)	\$	2,100.00
Municipal Equalization Fund	(13)	\$	-
Insurance Premium Tax	(14)	\$	-
Nameplate Capacity Tax	(15)	\$	-

TOTAL RESTRICTED FUNDS (A)	(16)	\$	87,506.00
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	30,000.00	(17)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)				
Agrees to Line (6).		\$	17,068.00	(18)
Allowable Capital Improvements	(19)	\$	12,932.00	
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)	\$	12,932.00
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TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	\$ 74,574.00
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

LID COMPUTATION FORM

Village of Roca
IN
Lancaster County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>3.50</u> % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>2,530.53</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>74,831.37</u> (8)
Less: Restricted Funds from Lid Supporting Schedule	<u>74,574.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>257.37</u> (10)

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

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

Municipality Levy Limit Form
Village of Roca in Lancaster County

Political Subdivision	Personal and Real Property Tax Request <i>(Column A)</i>	Judgments (Not Paid by Liability Insurance) <i>(Column B)</i>	Pre-Existing Lease - Purchase Contracts-7/98 <i>(Column C)</i>	* Bonded Indebtedness <i>(Column D)</i>	Interest Free Financing (Public Airports) <i>(Column E)</i>	Tax Request Subject to Levy Limit <i>(Column F)</i> [[Column A] MINUS (Columns B, C, D, E)]	Valuation <i>(Column G)</i>	Calculated Levy <i>(Column H)</i> [[Column F] DIVIDED BY (Column G) MULTIPLIED BY 100]
City/Village -	50,700.00					50,700.00	11,935,169	0.424795

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)]

0.424795

(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

* Tax Request to Support Public Safety
Communication Projects

--

(Box 5)

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

0.424795

(Box 4)

* 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.

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*

Tax Year 2015

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

TO: VILLAGE OF ROCA
PO BOX 69
ROCA, NE 68430

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ROCA	City / Municipality - 07	44,664	11,935,169

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

I, Norman Agera, Lancaster Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

Norman Agera
(signature of county assessor)

8-19-2015
(date)

CC: County Clerk, Lancaster

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

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



Becker Meyer Love LLP
Certified Public Accountants & Consultants

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS' COMPILATION REPORT

Village Board
Village of Roca, Nebraska
Roca, Nebraska

We have compiled the *2015-2016 State of Nebraska City/Village Budget Form* and *2015-2016 Budget Form LC-3 Lid Computation and Levy Limit Form* of the Village of Roca, Nebraska, for the period beginning October 1, 2015 through September 30, 2016, included in the accompanying prescribed form. We have not audited or reviewed the *2015-2016 State of Nebraska City/Village Budget Form* and *2015-2016 Budget Form LC-3 Lid Computation and Levy Limit Form* included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the *2015-2016 State of Nebraska City/Village Budget Form* and *2015-2016 Budget Form LC-3 Lid Computation and Levy Limit Form* are in accordance with the form prescribed by the budget laws of Nebraska and the Nebraska State Auditor of Public Accounts, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the *2015-2016 State of Nebraska City/Village Budget Form* and *2015-2016 Budget Form LC-3 Lid Computation and Levy Limit Form* included in the form prescribed by the budget laws of Nebraska and the Nebraska State Auditor of Public Accounts, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the *2015-2016 State of Nebraska City/Village Budget Form* and *2015-2016 Budget Form LC-3 Lid Computation and Levy Limit Form*.

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 management in presenting financial information in the forms without undertaking to obtain or provide any assurance that there are no material modifications that should be made to them.

The *2015-2016 State of Nebraska City/Village Budget Form* and *2015-2016 Budget Form LC-3 Lid Computation and Levy Limit Form* included in the accompanying prescribed forms are presented in accordance with the requirements of the budget laws of Nebraska and the Nebraska State Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

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

HBE Becker Meyer Love LLP

August 24, 2015

Village of Roca
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 14th day of September 2015, at 7:00 o'clock P.M., at Roca Community Center, Roca, Nebraska 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.

Sarah Patras

Clerk/Secretary

2013-2014 Actual Disbursements & Transfers	\$	214,479.00
2014-2015 Actual/Estimated Disbursements & Transfers	\$	281,709.00
2015-2016 Proposed Budget of Disbursements & Transfers	\$	769,414.00
2015-2016 Necessary Cash Reserve	\$	106,573.02
2015-2016 Total Resources Available	\$	875,987.02
Total 2015-2016 Personal & Real Property Tax Requirement	\$	50,700.00
Unused Budget Authority Created For Next Year	\$	257.37

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	50,700.00
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 14th day of September 2015, at 7:00 o'clock P.M., at Roca Community Center, Roca, Nebraska 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.

2014-2015 Property Tax Request	\$	50,570.00
2014 Tax Rate		0.449289
Property Tax Rate (2014-2015 Request/2015 Valuation)		0.423706
2015-2016 Proposed Property Tax Request	\$	50,700.00
Proposed 2015 Tax Rate		0.424795

Common Questions

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

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

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

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

The Board approved a budget different than what was published?

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

Cut Off Here Before Sending To Printer

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*

RECEIVED

SEP 17 2015

LANCASTER COUNTY
CLERK

Tax Year 2015

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

TO: VILLAGE OF ROCA
PO BOX 69
ROCA, NE 68430

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ROCA	City / Municipality - 07	44,664	11,935,169

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

I, Norman Agena, Lancaster Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

Norman Agena
(signature of county assessor)

8-19-2015
(date)

CC: County Clerk, Lancaster

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

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

VOICE NEWS

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

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	158291	DUE DATE	10/3/2015
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THE STATE OF NEBRASKA }
County of Lancaster } ss. Darren P. Ivy, being duly sworn,
says that he is the publisher of

VOICE NEWS

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

BILL TO
Village of Roca Sara Patras P.O. Box 69 Roca, NE 68430

1	Successive Week(s)
Beginning with the issue of:	9/3/2015
and ending with the issue of:	9/3/2015
Publisher's fee at Legal Rate is:	\$95.00

Darren P. Ivy

Darren P. Ivy, Publisher

Village of Roca
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 14th day of September, 2015, at 7:00 o'clock P.M., at Roca Community Center, Roca, Nebraska 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.

Sarah Patras

	Clerk/Secretary
2013-2014 Actual Disbursements & Transfers	\$ 214,479.00
2014-2015 Actual/Estimated Disbursements & Transfers	\$ 281,709.00
2015-2016 Proposed Budget of Disbursements & Transfers	\$ 769,414.00
2015-2016 Necessary Cash Reserve	\$ 106,573.02
2015-2016 Total Resources Available	\$ 875,987.02
Total 2015-2016 Personal & Real Property Tax Requirement	\$ 50,700.00
Unused Budget Authority Created For Next Year	\$ 257.37

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 50,700.00
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 77-501.02, that the governing body will meet on the 14th day of September 2015, at 7:00 o'clock P.M., at Roca Community Center, Roca, Nebraska 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.

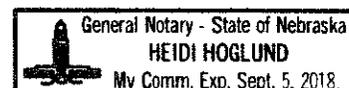
2014-2015 Property Tax Request	\$ 50,570.00
2014 Tax Rate	0.449269
Property Tax Rate (2014-2015 Request/2015 Valuation)	0.423706
2015-2016 Proposed Property Tax Request	\$ 50,700.00
Proposed 2015 Tax Rate	0.424796

Summary Information	Weekly Cost
2x5 Notice of Budget Hearing and Summary - Sept. 3	95.00
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 16th day of September, 2015

Heidi Hoglund

Notary Public



The meeting was called to order by Chairman Chris Ibsen. Members present were Robert Green, Shawn Hemenway, Chris Ibsen, Jeff Janda, and Steve Ossowski.

Minutes of the regular meeting held August 10, 2015 were given to the board in printed form. A motion to accept the minutes was made by J. Janda and seconded by R. Green. All members present voted for the motion, and the motion passed.

The Treasurers Report for the month ending August 2015 was read. A motion to accept the Treasurers Report as read was made by R. Green and seconded by J. Janda. All members present voted for the motion, and the motion passed.

NEW BUSINESS

A motion was made to approve a building permit for a single family home for Adam and Rachel Peterson on Meyer Shire II, Lot 3 was made by J. Janda and seconded by R. Green. All members present voted for the motion, and the motion passed.

A motion was made to approve a building permit for a single family home for Robb and Drin Lutz at 5320 Prairie Sage Dr. was made by R. Green and seconded by S. Ossowski. All members present voted for the motion, and the motion passed.

A motion to approve the engagement letter for HBE Becker Meyer Love LLP to prepare the budget was made by J. Janda and seconded by R. Green. All members present voted for the motion, and the motion passed.

C. Ibsen introduced an ordinance entitled: AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDED FOR AN EFFECTIVE DATE. Said ordinance was designated as Ordinance No. 2015-04.

A motion that the statutory rule requiring the ordinance be read on three different days be dispensed so that Ordinance No. 2015-04 might be introduced, read by title, and then moved for final passage on the same day was made by J. Janda and seconded by R. Green. Voting yes on the motion were R. Green, C. Ibsen, J. Janda, Steve Ossowski and S. Hemenway. Voting no were none.

A motion to approve Ordinance 2015-04 was made by J. Janda and seconded by R. Green. Voting yes on the motion were R. Green, C. Ibsen, J. Janda, Steve Ossowski and S. Hemenway. Voting no were none. Chairman C. Ibsen declared the said motion passed and approved.

Resolution 2015-09-01, setting the 2015-2016 property tax request at \$50,570.00, was introduced by C. Ibsen. A motion to adopt Resolution 2015-09-01 as read was made by S. Hemenway and seconded by S. Ossowski. Voting yes on the motion were R. Green, C. Ibsen, J. Janda, Steve Ossowski and S. Hemenway. Voting no were none. Chairman C. Ibsen declared the said motion passed and approved.

Resolution 2015-09-02, adopting the Lower Platte North Natural Resources District Multi-Jurisdictional Hazard Mitigation Plan, was made by J. Janda and seconded by S. Hemenway. Voting yes on the motion were R. Green, C. Ibsen, J. Janda, Steve Ossowski and S. Hemenway. Voting no were none. Chairman C. Ibsen declared the said motion passed and approved.

**VILLAGE OF ROCA, NEBRASKA
ORDINANCE 2015-04**

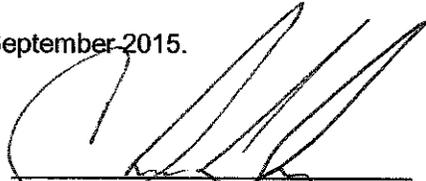
AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDED FOR AN EFFECTIVE DATE.

Be it ordained by the Chairman and Board of Trustees of the Village of Roca Nebraska.

Section 1. That after complying with all procedures required by law, the budget presented and set forth in the budget statement is hereby approved as the Annual Appropriation Bill for the fiscal year beginning October 1, 2015 through September 30, 2016. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the Village of Roca. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska and to the County Clerk of Lancaster County, Nebraska, for use by the levying authority.

Section 2. This ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

Passed and approved this 14th day of September 2015.



Chairman of the Board of Trustees

ATTEST:



Village Clerk

RECEIVED

SEP 21 2015

LANCASTER COUNTY
CLERK

RESOLUTION No. 2015-09-01

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 Roca, Nebraska, Nebraska, passes by a majority vote a resolution or ordinance setting the tax request at a different amount; and

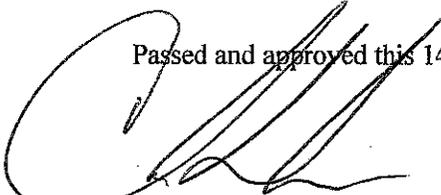
WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, it is in the best interests of the Village of Roca, Nebraska, Nebraska, 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 Roca, Nebraska, Nebraska, by a majority vote, resolves that:

- 1) The 2015-2016 property tax request be set at \$50,700.
- 2) A copy of this resolution be certified and forwarded to the County Clerk prior to October 13, 2015.

Passed and approved this 14th day of September, 2015.



Mayor



Clerk