

RECEIVED

SEP 21 2015

LANCASTER COUNTY
CLERK

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

SCHULZ & ASSOCIATES, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

106 Eastside Blvd
Beatrice, NE 68310-3477
Phone (402) 223-3598
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E-mail: contactus@schulzcpas.com
Website: www.schulzcpas.com

August 26, 2015

Accountant's Compilation Report

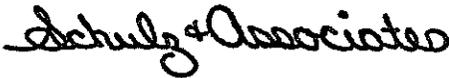
Governing Board
Village of Sprague
Sprague, NE 68438

We have compiled the cash basis budgeted data for fiscal year 2015-2016 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 2015-2016. Accordingly, this forecast is not designed for those who are not informed about such matters.

The historical data presented for fiscal years 2013-2014 through 2014-2015 in columns 1 and 2 of page 2 and all of pages 4 and 5 are addressed in a separate attached report.



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August 26, 2015

Accountant's Compilation Report

Governing Board
Village of Sprague
Sprague, NE 68438

We have compiled the data presented for fiscal years 2013-2014 and 2014-2015 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.

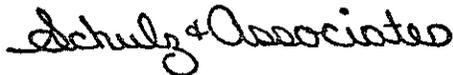
The governing board is responsible for the preparation and fair presentation of the data included in the form in accordance with the requirements prescribed by the Nebraska Auditor of Public Accounts and for designing, implementing, and maintaining internal control relevant to the preparation and fair 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 2015-2016 in column 3 of page 2 and all columns of page 3 are addressed in a separate attached report.



Schulz & Associates, P.C.
Certified Public Accountants

2015-2016
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

RECEIVED

SEP 21 2015

LANCASTER COUNTY
 CLERK

Village of Sprague
 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:

\$	6,611.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	6,611.00	Total Personal and Real Property Tax Required

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

Principal	\$	280,840.00
Interest	\$	47,558.25
Total Bonded Indebtedness	\$	328,398.25

\$ 6,929,156 **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 Sprague 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	\$ 56,200.90	\$ 66,221.18	\$ 63,159.84
2	Investments	\$ 351,569.11	\$ 350,668.83	\$ 361,188.89
3	County Treasurer's Balance	\$ 183.61	\$ 430.13	\$ 502.26
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 407,953.62	\$ 417,320.14	\$ 424,850.99
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 6,104.78	\$ 5,145.17	\$ 6,412.67
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	\$ 16.34	\$ 15.57	\$ 18.00
9	State Receipts: MIRF			
10	State Receipts: Highway Allocation and Incentives	\$ 16,270.86	\$ 16,938.50	\$ 16,427.00
11	State Receipts: Motor Vehicle Fee	\$ 1,286.43	\$ 1,336.17	\$ 1,350.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid			\$ 143.12
14	State Receipts: Other	\$ 0.74	\$ 621.70	
15	State Receipts: Property Tax Credit		\$ 410.39	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 2,870.89	\$ 2,708.73	\$ 2,800.00
18	Local Receipts: Local Option Sales Tax			
19	Local Receipts: In Lieu of Tax	\$ 347.37	\$ 360.50	\$ 365.00
20	Local Receipts: Other	\$ 73,103.14	\$ 360,680.82	\$ 115,000.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	\$ 4,389.51		
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 512,343.68	\$ 805,537.69	\$ 567,366.78
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 95,023.54	\$ 380,686.70	\$ 475,000.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 417,320.14	\$ 424,850.99	\$ 92,366.78
27	Cash Reserve Percentage			0.393050128
PROPERTY TAX RECAP		Tax from Line 6		\$ 6,412.67
		County Treasurer's Commission at 1% of Line 6		\$ 64.13
		Delinquent Tax Allowance		\$ 134.20
		Total Property Tax Requirement		\$ 6,611.00

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	\$ 6,611.00
Bond Fund	\$ -
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 6,611.00

** 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	\$ 92,366.78
Remaining Cash Reserve	\$ 92,366.78
Remaining Cash Reserve %	39%

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.	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	\$ 60,000.00		\$ 25,000.00			\$ 85,000.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00			\$ 225,000.00
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	\$ 25,000.00					\$ 25,000.00
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste						\$ -
17	Transportation						\$ -
18	Wastewater	\$ 25,000.00	\$ 65,000.00				\$ 90,000.00
19	Water	\$ 25,000.00					\$ 25,000.00
20	Other						\$ -
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 235,000.00	\$ 140,000.00	\$ 100,000.00	\$ -	\$ -	\$ 475,000.00

- (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.	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	\$ 20,951.77					\$ 20,951.77
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 44,809.50					\$ 44,809.50
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation						\$ -
9	Community Development						\$ -
10	Miscellaneous	\$ 15,320.70					\$ 15,320.70
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste						\$ -
17	Transportation						\$ -
18	Wastewater	\$ 6,500.00	\$ 285,502.27				\$ 292,002.27
19	Water	\$ 7,602.46					\$ 7,602.46
20	Other						\$ -
21	Proprietary Function Funds						
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 95,184.43	\$ 285,502.27	\$ -	\$ -	\$ -	\$ 380,686.70

(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 Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 20,972.67					\$ 20,972.67
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 4,826.24				\$ 4,389.51	\$ 9,215.75
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation						\$ -
9	Community Development						\$ -
10	Miscellaneous	\$ 11,754.26					\$ 11,754.26
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste						\$ -
17	Transportation						\$ -
18	Wastewater		\$ 26,527.59				\$ 26,527.59
19	Water	\$ 26,428.27					\$ 26,428.27
20	Other	\$ 125.00					\$ 125.00
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 64,106.44	\$ 26,527.59	\$ -	\$ -	\$ 4,389.51	\$ 95,023.54

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

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Eugene Keller	Lynn Doolittle	Colt Feighner
TITLE /FIRM NAME	Chairperson	Treasurer	CPA / Schulz & Associates, P.C.
TELEPHONE	402-794-4475	402-792-2311	402-223-3598
EMAIL ADDRESS			cfeighner@schulzcpas.com

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

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

Village of Sprague in Lancaster County

2015-2016 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	6,611.00
Motor Vehicle Pro-Rate	(2)	\$	18.00
In-Lieu of Tax Payments	(3)	\$	365.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Re-stricted Funds (From 2014-2015 Lid Support, Line (17))		\$	-
	(4)		
LESS: Amount Spent During 2014-2015		\$	-
	(5)		
LESS: Amount Expected to be Spent in Future Budget Years		\$	-
	(6)		
Amount to be included as Restricted Funds (Cannot Be A Negative Number)	(7)	\$	-
Motor Vehicle Tax	(8)	\$	2,800.00
Local Option Sales Tax	(9)	\$	-
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	16,427.00
MIRF	(12)	\$	-
Motor Vehicle Fee	(13)	\$	1,350.00
Municipal Equalization Fund	(14)	\$	143.12
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-

TOTAL RESTRICTED FUNDS (A)	(16)	\$	27,714.12
-----------------------------------	------	----	------------------

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 (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)			
Agrees to Line (6).		\$	-
	(18)		
Allowable Capital Improvements	(19)	\$	-
Bonded Indebtedness	(20)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)		
Interlocal Agreements/Joint Public Agency Agreements	(22)		
Public Safety Communication Project (Statute 86-416)	(23)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(24)		
Judgments	(25)		
Refund of Property Taxes to Taxpayers	(26)		
Repairs to Infrastructure Damaged by a Natural Disaster	(27)		

TOTAL LID EXCEPTIONS (B)	(28)	\$	-
---------------------------------	------	----	---

TOTAL RESTRICTED FUNDS

For Lid Computation

(To Line 9 of the Lid Computation Form)

To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28

\$ 27,714.12

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 Sprague
IN
Lancaster County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2015-2016

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2014-2015 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 33,666.03
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 2014-2015 Lid Computation Form Option 2 - (A)

Allowable Percent Increase Less Vote Taken %
 (From 2014-2015 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 2014-2015 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% 1.85 %
(3)

$$\frac{281,051.00}{2015 \text{ Growth per Assessor}} \div \frac{6,467,686.00}{2014 \text{ Valuation}} = \frac{4.35}{\text{Multiply times 100 To get \%}} \%$$

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

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

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

LID COMPUTATION FORM

Village of Sprague
IN
Lancaster County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>5.35 %</u> (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>1,801.13</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>35,467.16</u> (8)
Less: Restricted Funds from Lid Supporting Schedule	<u>27,714.12</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>7,753.04</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 Sprague 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 -	6,611.00					6,611.00	6,929,156	0.095408

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)]

0.095408 (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)]

0.095408 (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.

To: COLT FEIGHER

**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 SPRAGUE
ATTN: LYNN DOOLITTLE
PO BOX 47
SPRAGUE, NE 68438

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
SPRAGUE	City / Municipality - 07	281,051	6,929,156

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

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 H. 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.

Village of Sprague

Minutes of Meeting

The regular Sprague Town Board meeting was held on September 8, 2015 at 7:00 PM. A roll call was held with board members present being Jeff Kubik, Karen Brandt, Gene Keller, Joe Nannen and Cory Maul. A quorum was present and Gene Keller called the board meeting to order.

The August meeting minutes were read by Lauren Dyer. Two changes were noted. The new sewer jetting vendor for Sprague will be Larry Lovell. His name was recorded incorrectly as Larry Lever. The motion to accept his bid for sewer jetting included a vote from K.Brandt. Her name was omitted from the August minutes. A motion to approve the August meeting minutes as amended was made by J.Nannen and seconded by C.Maul. A roll call vote was held. Voting in favor of accepting the meeting minutes as amended were J.Nannen, J.Kubik, K.Brandt, C.Maul and G.Keller. There were no votes in opposition. The motion passed.

G.Keller opened the budget hearing for the 2015-2016 Budget at 7:07pm and stated that at any time, any interested person could bring up a question of comment regarding the budget. The budget was prepared by Schulz and Associates, a Certified Public Accounting firm in Beatrice, with information provided by Treasurer Lynn Doolittle. The budget detail information was reviewed by the board.

The July Treasurer's Report was presented by Lynn Doolittle. K.Brandt made a motion to pay all bills and it was seconded by C.Maul. A roll call vote was held. Those voting in favor of accepting the Treasurer's report were J.Kubik, K.Brandt, C.Maul, J.Nannen, and G.Keller. There were no votes in opposition. The motion passed.

The board was notified of information provided by email to L.Dyer from Olsson Associates regarding the new sewer line. The Right of Way permit was approved by Lancaster County and construction on the sewer line could begin. Materials have been ordered and Olsson Associates would be on location with the vendor to review locations for the line.

Kyle Poppert addressed the board regarding residential construction on his property near SW 29th Street and Martell Road. He presented his plan to the board. K.Poppert plans to build a house, garage and gazebo on his property. He presented his plan to the board, including the setback information. G.Keller made a motion to approve of the plan presented by K.Poppert, it was seconded by J.Nannen. A roll call vote was held. Those voting in favor of accepting his plan were K.Brandt, C.Maul, J.Kubik, J.Nannen, and G.Keller. There were no votes in opposition. The motion passed.

Casey Svitak addressed the board regarding residential construction on his property also near SW 29th Street and Martell Road. He presented his plan to build a poll barn on his property with setback information included. He also plans to build a house in the future, and will present that plan at a later date. J.Nannen made a motion to approve of his plan, it was seconded by K.Brandt. A roll call vote was held. Those voting in favor of accepting the plan were J.Kubik, K.Brandt, C.Maul, J.Nannen and G.Keller. There were no votes in opposition. The motion passed.

An application for Change In Zone was received by G.Keller. Chuck Langston submitted the application to change the zoning on his property, legal description being Lot 49 NE & Lot 36 NE & S 34- T8-R6, 6th PM, SW NE. C.Langston had met with the Planning Commission in Sprague and had his application approved for his property to be changed from AGX (Agricultural Exclusive) to AGR (Agricultural Residential) on September 1, 2015. He had also already submitted the fee along with the

application. The board reviewed the diagram submitted along with the application. G.Keller made a motion to approve of the zoning change; it was seconded by K.Brandt. Voting in favor of accepting the change were J.Nannen, K.Brandt, C.Maul, J.Kubik, and G.Keller. There were no votes in opposition. The motion passed.

L.Doolittle noted that it was nearing the time to have the State Auditor audit the books for the 2014-2015 year. It was noted that the audit could be waived. J.Kubik made a motion to approve of an audit waiver for the 2014-2015 fiscal year; it was seconded by C.Maul. A roll call vote was held. Those voting to approve of an audit waiver were J.Kubik, J.Nannen, C.Maul, K.Brandt, and G.Keller. There were no votes in opposition. The motion passed.

The board next reviewed Resolution No 1-15 that states that "the property tax request for the prior year shall be the property tax request for the current year set by the County board of Equalization." "The 2015-2016 property tax request [will] be set at \$6,611.00." This is a 1% increase from the previous year. J.Nannen made a motion to accept Resolution 1-15; it was seconded by G.Keller. Voting in favor of accepting Resolution 1-15 were C.Maul, K.Brandt, J.Kubik, J.Nannen and G.Keller. There were no votes in opposition. The motion passed.

It was noted that the Village of Sprague will start accepting bids for snow removal. A notice will be posted and bids will be accepted until the next board meeting held in October 6th, 2015.

Seeing no comments made on the public hearing for the 2015-2016 Budget, G.Keller closed the public hearing at 8:08 PM. J.Nannen made a motion to approve of the 2015-2016 Budget as presented by L.Doolittle; it was seconded by K.Brandt. A roll call vote was held. Those voting in favor of approving of the 2015-2016 Budget were C.Maul, K.Brandt, J.Nannen, J.Kubik and G.Keller. There were no votes in opposition. The motion passed.

Seeing no more items of discussion, J.Kubik made a motion to adjourn the meeting. C.Maul seconded the motion and a roll call vote was held. Voting in favor of closing the meeting was K.Brandt, C.Maul, J.Kubik, J.Nannen, and G.Keller. The motion passed and the meeting adjourned.

Bills presented for payment: Lauren Dyer-clerk \$175.00, Cory Maul-maintenance \$175.00, Amanda Heath-meters \$75.00, Lynn Doolittle-books \$350.00, Norris Public Power-electric \$580.41, Voice News-printing/publication \$83.74, One Call Concepts-diggers hotline \$2.60, Windstream-phone \$17.70, Uribe Refuse-refuse service \$16.00, Olsson Associates-Pump Station \$1,745.13, Olsson Associates-Design Study \$12,075.00, Olsson Associates-Lane Mile Report \$100.00, First State Agency-Insurance \$3,658.00, League of NE Municipalities-dues \$226.00, Eddings Lawn Care-mowing \$340.00

INVOICE - AFFIDAVIT OF PUBLICATION

VOICE NEWS

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

INVOICE # 158289 DUE DATE 10/3/2015

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 circu-
lation 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 Lynn Doolittle Treas. PO Box 47 Sprague, NE 68438

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 13-601 to 13-613, that the governing body will meet on the 8th day of September 2015, at 7:00 o'clock P.M., at Sprague Town Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

by Lynn Doolittle

	Clerk/Secretary
2013-2014 Actual Disbursements & Transfers	\$ 96,023.64
2014-2016 Actual/Estimated Disbursements & Transfers	\$ 380,666.70
2016-2018 Proposed Budget of Disbursements & Transfers	\$ 476,000.00
2015-2016 Necessary Cash Reserve	\$ 82,368.78
2015-2016 Total Resources Available	\$ 667,368.78
Total 2016-2018 Personal & Real Property Tax Requirement	\$ 6,611.00
Unused Budget Authority Created For Next Year	\$ 7,763.04

Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 6,611.00
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 8th day of September 2015, at 7:00 o'clock P.M., at Sprague Town Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request

2014 2015 Property Tax Request	\$ 6,168.00
2014 Tax Rate	0.080366
Property Tax Rate (2014-2016 Request/2016 Valuation)	0.080016
2015-2016 Proposed Property Tax Request	\$ 6,611.00
Proposed 2016 Tax Rate	0.085408

I	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	\$104.50

Darren P. Ivy

Darren P. Ivy, Publisher

Summary Information	Weekly Cost
2x5.5 Notice of Budget Hearing and Summary - Sept. 3	104.50
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 14th day

September 20 15

Sharon Gray

Notary Public

RESOLUTION NO. 1-15

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

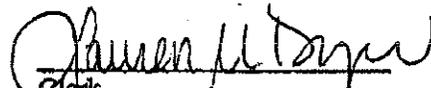
WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

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 2015-2016 property tax request be set at \$6,611.00.
2. A copy of this resolution be certified and forwarded to the County Clerk on or before September 20, 2015.


 Chairman


 Clerk