

2016-2017
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

RECEIVED

Village of Roca

TO THE COUNTY BOARD AND COUNTY CLERK OF
 Lancaster County

SEP 20 2016

This budget is for the Period **October 1, 2016 through September 30, 2017**

LANCASTER COUNTY
 CLERK

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:

| | | |
|----|-----------|--|
| \$ | 52,699.78 | Property Taxes for Non-Bond Purposes |
| | | Principal and Interest on Bonds |
| \$ | 52,699.78 | Total Personal and Real Property Tax Required |

Outstanding Bonded Indebtedness as of October 1, 2016

(As of the Beginning of the Budget Year)

| | | |
|----------------------------------|----|---------------------|
| Principal | \$ | 596,833.00 |
| Interest | \$ | 505,191.00 |
| Total Bonded Indebtedness | \$ | 1,102,024.00 |

\$ 12,572,627 **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, 2015 through June 30, 2016?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2016.

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, 2015 through June 30, 2016?

YES NO

If YES, Please submit Trade Name Report by December 31, 2016.

County Clerk's Use ONLY

APA Contact Information

Auditor of Public Accounts
 State Capitol, Suite 2303
 Lincoln, NE 68509

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

Website: www.auditors.nebraska.gov

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

Submission Information

Budget Due by 9-20-2016

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Village of Roca in Lancaster County

| Line No. | Beginning Balances, Receipts, & Transfers | Actual 2014 - 2015 (Column 1) | Actual/Estimated 2015 - 2016 (Column 2) | Adopted Budget 2016 - 2017 (Column 3) |
|---------------------------|---|---|---|---|
| 1 | Net Cash Balance | \$ 600,008.00 | \$ 610,355.00 | \$ 662,224.00 |
| 2 | Investments | | | |
| 3 | County Treasurer's Balance | \$ 754.00 | \$ 719.00 | |
| 4 | Beginning Balance Proprietary Function Funds (Only If Page 6 is Used) | | | \$ - |
| 5 | Subtotal of Beginning Balances (Lines 1 thru 4) | \$ 600,762.00 | \$ 611,074.00 | \$ 662,224.00 |
| 6 | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 47,396.00 | \$ 48,261.00 | \$ 52,178.00 |
| 7 | Federal Receipts | | | \$ 10,000.00 |
| 8 | State Receipts: Motor Vehicle Pro-Rate | \$ 145.00 | \$ 122.00 | \$ 120.00 |
| 9 | State Receipts: MIRF | | | |
| 10 | State Receipts: Highway Allocation and Incentives | \$ 26,080.00 | \$ 25,640.00 | \$ 26,763.00 |
| 11 | State Receipts: Motor Vehicle Fee | \$ 2,095.00 | \$ 2,101.00 | \$ 2,100.00 |
| 12 | State Receipts: State Aid | | | |
| 13 | State Receipts: Municipal Equalization Aid | | | |
| 14 | State Receipts: Other | \$ 1,594.00 | \$ 2,324.00 | |
| 15 | State Receipts: Property Tax Credit | \$ 2,683.00 | \$ 2,167.00 | |
| 16 | Local Receipts: Nameplate Capacity Tax | | | |
| 17 | Local Receipts: Motor Vehicle Tax | \$ 6,057.00 | \$ 6,052.00 | \$ 6,000.00 |
| 18 | Local Receipts: Local Option Sales Tax | | | \$ - |
| 19 | Local Receipts: In Lieu of Tax | \$ 2,107.00 | \$ 1,820.00 | \$ 2,100.00 |
| 20 | Local Receipts: Other | \$ 195,236.00 | \$ 189,011.00 | \$ 185,848.00 |
| 21 | Transfers In of Surplus Fees | | | |
| 22 | Transfers In Other Than Surplus Fees | \$ 3,663.00 | | |
| 23 | Proprietary Function Funds (Only if Page 6 is Used) | | | \$ - |
| 24 | Total Resources Available (Lines 5 thru 23) | \$ 887,818.00 | \$ 888,572.00 | \$ 947,333.00 |
| 25 | Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5) | \$ 276,744.00 | \$ 226,348.00 | \$ 815,873.00 |
| 26 | Balance Forward/Cash Reserve (Line 24 MINUS Line 25) | \$ 611,074.00 | \$ 662,224.00 | \$ 131,460.00 |
| 27 | Cash Reserve Percentage | | | 42% |
| PROPERTY TAX RECAP | | Tax from Line 6 | | \$ 52,178.00 |
| | | County Treasurer's Commission at 1% of Line 6 | | \$ 521.78 |
| | | Delinquent Tax Allowance | | |
| | | Total Property Tax Requirement | | \$ 52,699.78 |

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 | \$ | 52,699.78 |
| Bond Fund | \$ | - |
| _____ Fund | | |
| _____ Fund | | |
| Total Tax Request | ** \$ | 52,699.78 |

** 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 | \$ | 131,460.00 |
| Remaining Cash Reserve | \$ | 131,460.00 |
| Remaining Cash Reserve % | | 42% |

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. | 2016-2017 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 | \$ 150,149.00 | \$ 10,000.00 | | | | \$ 160,149.00 |
| 3 | Public Safety - Police and Fire | | | | | | \$ - |
| 4 | Public Safety - Other | | | | | | \$ - |
| 5 | Public Works - Streets | \$ 32,083.00 | \$ 405,000.00 | | | | \$ 437,083.00 |
| 6 | Public Works - Other | | | | | | \$ - |
| 7 | Public Health and Social Services | | | | | | \$ - |
| 8 | Culture and Recreation | | | | | | \$ - |
| 9 | Community Development | \$ 23,330.00 | \$ 50,000.00 | | | | \$ 73,330.00 |
| 10 | Miscellaneous | | | | | | \$ - |
| 11 | Business-Type Activities: | | | | | | |
| 12 | Airport | | | | | | \$ - |
| 13 | Nursing Home | | | | | | \$ - |
| 14 | Hospital | | | | | | \$ - |
| 15 | Electric Utility | | | | | | \$ - |
| 16 | Solid Waste | \$ 20,793.00 | | | | | \$ 20,793.00 |
| 17 | Transportation | | | | | | \$ - |
| 18 | Wastewater | \$ 10,154.00 | \$ 10,000.00 | | | | \$ 20,154.00 |
| 19 | Water | \$ 41,943.00 | \$ 10,000.00 | \$ 20,000.00 | \$ 32,421.00 | | \$ 104,364.00 |
| 20 | Other | | | | | | \$ - |
| 21 | Proprietary Function Funds (Page 6) | | | | | \$ - | \$ - |
| 22 | Total Disbursements & Transfers (Lns 2 thru 21) | \$ 278,452.00 | \$ 485,000.00 | \$ 20,000.00 | \$ 32,421.00 | \$ - | \$ 815,873.00 |

- (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. | 2015-2016 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 | \$ 82,048.00 | | \$ 799.00 | | | \$ 82,847.00 |
| 3 | Public Safety - Police and Fire | | | | | | \$ - |
| 4 | Public Safety - Other | | | | | | \$ - |
| 5 | Public Works - Streets | \$ 14,364.00 | | | | | \$ 14,364.00 |
| 6 | Public Works - Other | | | | | | \$ - |
| 7 | Public Health and Social Services | | | | | | \$ - |
| 8 | Culture and Recreation | | | | | | \$ - |
| 9 | Community Development | \$ 22,219.00 | | | | | \$ 22,219.00 |
| 10 | Miscellaneous | | | | | | \$ - |
| 11 | Business-Type Activities: | | | | | | |
| 12 | Airport | | | | | | \$ - |
| 13 | Nursing Home | | | | | | \$ - |
| 14 | Hospital | | | | | | \$ - |
| 15 | Electric Utility | | | | | | \$ - |
| 16 | Solid Waste | \$ 19,803.00 | | | | | \$ 19,803.00 |
| 17 | Transportation | | | | | | \$ - |
| 18 | Wastewater | \$ 16,655.00 | | | | | \$ 16,655.00 |
| 19 | Water | \$ 38,039.00 | | | \$ 32,421.00 | | \$ 70,460.00 |
| 20 | Other | | | | | | \$ - |
| 21 | Proprietary Function Funds | | | | | | \$ - |
| 22 | Total Disbursements & Transfers (Ln 2 thru 21) | \$ 193,128.00 | \$ - | \$ 799.00 | \$ 32,421.00 | \$ - | \$ 226,348.00 |

- (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 Disbursements & Transfers | Operating Expenses (A) | Capital Improvements (B) | Other Capital Outlay (C) | Debt Service (D) | Other (E) | TOTAL |
|----------|---|------------------------|--------------------------|--------------------------|---------------------|--------------------|----------------------|
| 1 | Governmental: | | | | | | |
| 2 | General Government | \$ 68,229.00 | \$ 8,994.00 | \$ 7,535.00 | | \$ 3,243.00 | \$ 88,001.00 |
| 3 | Public Safety - Police and Fire | | | | | | \$ - |
| 4 | Public Safety - Other | | | | | | \$ - |
| 5 | Public Works - Streets | \$ 43,953.00 | \$ 13,042.00 | | | \$ 420.00 | \$ 57,415.00 |
| 6 | Public Works - Other | | | | | | \$ - |
| 7 | Public Health and Social Services | | | | | | \$ - |
| 8 | Culture and Recreation | | | | | | \$ - |
| 9 | Community Development | \$ 13,555.00 | | | | | \$ 13,555.00 |
| 10 | Miscellaneous | | | | | | \$ - |
| 11 | Business-Type Activities: | | | | | | |
| 12 | Airport | | | | | | \$ - |
| 13 | Nursing Home | | | | | | \$ - |
| 14 | Hospital | | | | | | \$ - |
| 15 | Electric Utility | | | | | | \$ - |
| 16 | Solid Waste | \$ 19,731.00 | | | | | \$ 19,731.00 |
| 17 | Transportation | | | | | | \$ - |
| 18 | Wastewater | \$ 14,042.00 | | | \$ 3,788.00 | | \$ 17,830.00 |
| 19 | Water | \$ 46,466.00 | | \$ 1,325.00 | \$ 32,421.00 | | \$ 80,212.00 |
| 20 | Other | | | | | | \$ - |
| 21 | Proprietary Function Funds | | | | | | \$ - |
| 22 | Total Disbursements & Transfers (Ln 2 thru 21) | \$ 205,976.00 | \$ 22,036.00 | \$ 8,860.00 | \$ 36,209.00 | \$ 3,663.00 | \$ 276,744.00 |

- (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 _____

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

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

See independent accountants' compilation report.

Village of Roca in Lancaster County

2016-2017 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

| | | | |
|--|-------|----|------------------|
| Total Personal and Real Property Tax Requirements | (1) | \$ | 52,699.78 |
| Motor Vehicle Pro-Rate | (2) | \$ | 120.00 |
| 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 2015-2016 Lid Support, Line (17)) | | \$ | 30,000.00 (4) |
| LESS: Amount Spent During 2015-2016 | | \$ | - (5) |
| LESS: Amount Expected to be Spent in Future Budget Years | | \$ | 30,000.00 (6) |
| Amount to be included as Restricted Funds (<i>Cannot Be A Negative Number</i>) | (7) | \$ | - |
| Motor Vehicle Tax | (8) | \$ | 6,000.00 |
| Local Option Sales Tax | (9) | \$ | - |
| Transfers of Surplus Fees | (10) | \$ | - |
| Highway Allocation and Incentives | (11) | \$ | 26,763.00 |
| MIRF | (12) | \$ | - |
| Motor Vehicle Fee | (13) | \$ | 2,100.00 |
| Municipal Equalization Fund | (14) | \$ | - |
| Insurance Premium Tax | (15) | \$ | - |
| Nameplate Capacity Tax | (15a) | \$ | - |
| TOTAL RESTRICTED FUNDS (A) | (16) | \$ | 89,782.78 |

Lid Exceptions

| | | | |
|--|------|----|------------------|
| Capital Improvements (Real Property and Improvements on Real Property) | | \$ | 41,000.00 (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). | | \$ | 30,000.00 (18) |
| Allowable Capital Improvements | (19) | \$ | 11,000.00 |
| 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) | \$ | 11,000.00 |

| | | | |
|---|--|----|------------------|
| TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) | | \$ | 78,782.78 |
| <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i> | | | |

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

COMPUTATION OF LIMIT FOR FISCAL YEAR 2016-2017

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2015-2016 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 74,831.00
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 2015-2016 Lid Computation Form Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken _____ %
 (From 2015-2016 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 2015-2016 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% 2.72 %
(3)

$$\frac{622,825.00}{2016 \text{ Growth per Assessor}} \div \frac{11,935,169.00}{2015 \text{ Valuation}} = \frac{5.22}{\text{Multiply times 100 To get \%}} \%$$

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 Roca
IN
Lancaster County

| | |
|---|-------------------------|
| TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) | <u>6.22</u> % (6) |
| Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) | <u>4,654.49</u> (7) |
| Total Restricted Funds Authority = Line (1) + Line (7) | <u>79,485.49</u> (8) |
| Less: Restricted Funds from Lid Supporting Schedule | <u>78,782.78</u> (9) |
| Total Unused Restricted Funds Authority = Line (8) - Line (9) | <u>702.71</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 (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 - | 52,699.78 | | | | | 52,699.78 | 12,572,627 | 0.419163 |

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)]

| |
|---------------------|
| 0.419163 (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)]

| |
|---------------------|
| 0.419163 (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 2016

{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 | 622,825 | 12,572,627 |

*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 H. Agena
(signature of county assessor)

8-16-2016
(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 # | 170105 | DUE DATE | 10/1/2016 |
|-----------|--------|----------|-----------|

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: | 9/1/2016 |
| and ending with the issue of: | 9/1/2016 |
| Publisher's fee at Legal Rate is: | \$114.00 |

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 12th day of September, 2016, at 7:00 o'clock P.M., at Roca Community Center 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

| | | |
|--|----|------------|
| 2014-2015 Actual Disbursements & Transfers | \$ | 276,744.00 |
| 2015-2016 Actual/Estimated Disbursements & Transfers | \$ | 226,348.00 |
| 2016-2017 Proposed Budget of Disbursements & Transfers | \$ | 815,873.00 |
| 2016-2017 Necessary Cash Reserve | \$ | 131,460.00 |
| 2016-2017 Total Resources Available | \$ | 947,333.00 |
| Total 2016-2017 Personal & Real Property Tax Requirement | \$ | 52,699.78 |
| Unused Budget Authority Created For Next Year | \$ | 702.71 |

Breakdown of Property Tax:

| | | |
|---|----|-----------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ | 52,699.78 |
| 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 12th day of September, 2016, at 7:00 o'clock P.M., at Roca Community Center 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.

| | | |
|--|----|-----------|
| 2015-2016 Property Tax Request | \$ | 50,700.00 |
| 2015 Tax Rate | | 0.424795 |
| Property Tax Rate (2015-2016 Request/2016 Valuation) | | 0.403257 |
| 2016-2017 Proposed Property Tax Request | \$ | 52,699.78 |
| Proposed 2016 Tax Rate | | 0.418163 |

Darren P. Ivy

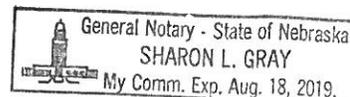
Darren P. Ivy, Publisher

| Summary Information | Weekly Cost |
|--|-------------|
| 2x6 Notice of Budget Hearing and Summary - Sept. 1 | 114.00 |
| Nebraska State Sales Tax | 0.00 |

Subscribed and sworn before me, this 1st day of

September, 2016

Sharon L. Gray
 Notary Public



VILLAGE OF ROCA, NEBRASKA
ORDINANCE 2016-04

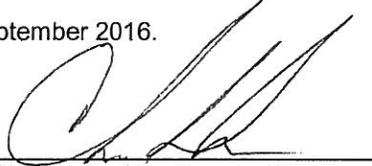
AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDED FOR AN EFFECTIVE DATE.

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, 2016 through September 30, 2017. 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.

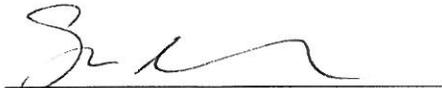
Section 2. This ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

Passed and approved this 12th day of September 2016.



Chairman of the Board of Trustees

ATTEST:



Village Clerk

RESOLUTION No. 2016-09-02

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

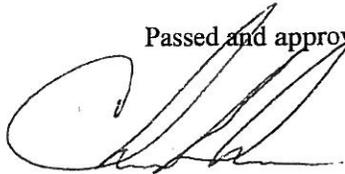
WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

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 2016-2017 property tax request be set at \$52,699.78.
- 2) A copy of this resolution be certified and forwarded to the County Clerk prior to October 13, 2016.

Passed and approved this 12th day of September, 2016.



Chairperson



Clerk

PUBLIC HEARING

A public hearing was held to discuss rezoning 80 acres of property south of Wittstruck Road between 54th and 68th. "Section 16, Range 8, Township 7, Lancaster County, Nebraska." No other members of the public commented.

A public hearing was held to discuss the 2016-2017 budget. No other members of the public commented.

MEETING

The meeting was called to order at 7:01 p.m. by Chairman Chris Ibsen. Members present were Chris Ibsen, Robert Green, Shawn Hemenway, Steve Ossowski and Ralph Anderson.

Minutes of the regular meeting held August 8, 2016 were given to the board in printed form. A motion to accept the minutes was made by S. Hemenway and seconded by S. Ossowski. All members present voted for the motion, and the motion passed.

The Treasurers Report for the month ending August 2016 was read. A motion to accept the Treasurers Report as read was made by R. Anderson and seconded by R. Green. All members present voted for the motion, and the motion passed.

OLD BUSINESS

C. Ibsen introduced an ordinance for its second reading entitled: **AN ORDINANCE OF THE VILLAGE OF ROCA, NEBRASKA, PROVIDING FOR CONSTRUCTION OF COMMUNICATION FACILITIES; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE.** Said ordinance was designated as Ordinance No. 2016-02.

R. Green made a motion to allow the second reading of Ordinance 2016-02 and seconded by R. Anderson. Voting yes: S. Hemenway, R. Anderson, C. Ibsen, R. Green and S. Ossowski. Voting No: none.

A motion to enter into an Interlocal agreement with League Association of Risk Management (LARM) was made by R. Green and seconded by R. Anderson. All members present voted for the motion, and the motion passed.

A motion to adopt Resolution 2016-09-01 to provide written notice of termination at least 180 days prior to desired termination date which shall be no sooner than September 30, 2019 was made by R. Anderson and seconded by S. Hemenway. All members present voted for the motion, and the motion passed.

A motion to renew the electric system lease with Norris Public Power for 20 years was made by S. Ossowski and seconded by R. Green. All members present voted for the motion, and the motion passed.

Jeff Janda, water superintendent, presented a proposal for new water tower controls. The Board requested more information on the proposed system before making a decision. No action was taken.

Updated bids for the new recycling-drop off location were presented to the Board. The Lincoln City Council held a public hearing on Monday September 12, 2016. The City Council is expected to vote on it this at the next meeting scheduled for Monday September 19, 2016. Work is expected to start shortly after an approval is given.

NEW BUSINESS

Rex Wemsley with The Stage Theater in Hickman presented information about the theater and invited Roca residents to attend a complimentary performance of Little Shop of Horrors on October 13, 2016. Tickets will be distributed by the Village Clerk.

A motion to accept the reappointment of Jenni Puchalla as Planning Commission Chairperson for another year expiring on September 6, 2017 was made by R. Green and seconded by R. Anderson. All members present voted for the motion, and the motion passed.

A motion to accept the reappointment of Dan Meyer as Planning Commission Vice Chairperson for another year expiring on September 6, 2017 was made by R. Green and seconded by S. Ossowski. All members present voted for the motion, and the motion passed.

A motion to accept the reappointment of Pat Dessel as Planning Commission Secretary for another year expiring on September 6, 2017 was made by R. Green and seconded by R. Anderson. All members present voted for the motion, and the motion passed.

Jenni Puchalla, Planning Commission Chairperson, presented recommendations from the September 6, 2016 meeting to approve the zoning change for 80 acres of property south of Wittstruck Road between 54th and 68th. "Section 16, Range 8, Township 7, Lancaster County, Nebraska" and the preliminary plat for new subdivision Silverhawk Estates. The Planning Commission's next meeting will be held on October 4, 2016.

A motion to approve the zoning change from AGX to AGR for 80 acres of property south of Wittstruck Road between 54th and 68th. "Section 16, Range 8, Township 7, Lancaster County, Nebraska" was made by S. Ossowski and seconded by R. Anderson. All members present voted for the motion, and the motion passed.

C. Ibsen introduced an ordinance entitled: **AN ORDINANCE OF THE VILLAGE OF ROCA, LANCASTER COUNTY, NEBRASKA, CHANGING CERTAIN ZONING AREAS WITHIN THE VILLAGE; PROVIDING FOR CHANGES TO THE ZONING MAP; PROVIDING A EFFECTIVE DATE; AND REPEALING ALL ORDINANCES IN CONFLICT.** Said ordinance was designated as Ordinance No. 2016-03.

A motion that the statutory rule requiring the ordinance be read on three different days be dispensed so that Ordinance No. 2016-03 might be introduced, read by title, and then moved for final passage on the same day was made by S. Hemenway and seconded by R. Green. Voting yes on the motion were S. Hemenway, R. Anderson, C. Ibsen, S. Ossowski and R. Green. Voting no were none.

Following the reading of the title of said Ordinance and passage of the motion to suspend the rules, a motion that Ordinance No. 2016-03 be passed was made by S. Hemenway and seconded by R.

Green. Voting yes on the motion were S. Hemenway, R. Anderson, C. Ibsen, S. Ossowski, and R. Green. Voting no were none. Chairman C. Ibsen declared the said motion passed and approved.

A motion to approve the preliminary plat for Silverhawk Estates to be located 80 acres of property south of Wittstruck Road between 54th and 68th. "Section 16, Range 8, Township 7, Lancaster County, Nebraska" was made by S. Ossowski and seconded by R. Green. All members present voted for the motion, and the motion passed.

A motion to deny the request for the Village of Roca to provide liability insurance for the Roca Berry Farm to apply chemicals to control dust on South 38th Street was made by S. Hemenway and seconded by R. Green. All members voted for the motion, and the motion was denied.

A motion to approve the application of chemicals to control dust on A Street and B Street south of Main and Roy Street was made by S. Hemenway and seconded by S. Ossowski. All members present voted for the motion, and the motion passed.

A motion to accept the budget for 2016-2017 as prepared by HBE Becker Meyer Love LLP was made by R. Green and seconded by R. Anderson. All members present voted for the motion, and the motion passed.

The board discussed the Computation of the Lid Limit for Fiscal Year 2016-2017 on restricted funds and the proposed budget. A motion was made by R. Green to increase the budgeted amount on restricted funds by an additional 1% over the allowed amount and seconded by R. Anderson. Voting yes on the said motion were S. Hemenway, R. Anderson, C. Ibsen, S. Ossowski and R. Green. Voting no were none. With the motion being made by 75 percent of the governing board, Chairman C. Ibsen declared the said motion passed and approved.

Resolution 2016-09-02, setting the 2016-2017 property tax request at \$58,699.78, was introduced by C. Ibsen. A motion to adopt Resolution 2016-09-02 as read was made by R. Green and seconded by S. Ossowski. Voting yes on the motion were S. Hemenway, R. Anderson, C. Ibsen, S. Ossowski and R. Green. Voting no were none. Chairman C. Ibsen declared the said motion passed and approved.

The budget prepared by HBE Becker Meyer Love LLP for the next fiscal year, beginning October 1, 2016, was presented to the board. 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. 2016-04.

A motion that the statutory rule requiring the ordinance be read on three different days be dispensed so that Ordinance No. 2016-04 might be introduced, read by title, and then moved for final passage on the same day was made by S. Ossowski and seconded by R. Green. Voting yes on the motion were S. Hemenway, R. Anderson, C. Ibsen, S. Ossowski and R. Green. Voting no were none.

Following the reading of the title of said Ordinance and passage of the motion to suspend the rules, a motion that Ordinance No. 2016-04 be passed was made by S. Ossowski and seconded by R. Green. Voting yes on the motion were S. Hemenway, R. Anderson, C. Ibsen, S. Ossowski, and R. Green. Voting no were none. Chairman C. Ibsen declared the said motion passed and approved.

A motion to recommend approval of an SDL for Meier's Wine, Inc. for a reception on Friday October 7, 2016 from 5 pm to 1 am at Roca Berry Farm-Creekside Barn at 16531 S 38th Street as made by R. Green and seconded by R. Anderson. All members present voted for the motion, and the motion passed.

A motion to recommend approval of an SDL for Meier's Wine, Inc. for a reception on Saturday October 8, 2016 from 4 pm to 12 midnight at Roca Ridge Events at 5265 Prairie Sage Dr. as made by S. Ossowski and seconded by R. Green. All members present voted for the motion, and the motion passed.

The bills for September 2016 were given to board members in printed form. A motion to accept the bills as read was made by R. Anderson and seconded by S. Hemenway. All members present voted for the motion, and the motion passed.

With no further business, a motion to adjourn was made by R. Green and seconded by S. Ossowski. All members present voted for the motion, and the motion passed.

Sarah Patras
Clerk--Village of Roca



Becker Meyer Love LLP
Certified Public Accountants & Consultants

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS' COMPILATION REPORT

Village Board
Village of Roca, Nebraska
Roca, Nebraska

Management is responsible for the accompanying budget document of the Village of Roca, Nebraska included in the accompanying prescribed form, which comprise the 2016-2017 State of Nebraska City/Village Budget Form and 2016-2017 Budget Form LC-3 Lid Computation for the period beginning October 1, 2016 through September 30, 2017. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the budget document included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this budget document.

The budget document included in the accompanying prescribed form is presented in accordance with the requirements of the Nebraska State Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

HBE Becker Meyer Love LLP

August 24, 2016

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