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LANCASTER COUNTY
CLERK

VILLAGE OF ROCA
ROCA, NEBRASKA
2020 – 2021 BUDGET



Village Board
Village of Roca
Roca, Nebraska

Management is responsible for the accompanying historical financial statements of the Village of Roca, Nebraska, which comprise financial information in the form of the 2020-2021 State of Nebraska City/Village Budget Form, included in the accompanying prescribed form, for the year ended September 30, 2019, in accordance with the Nebraska Auditor of Public Accounts. 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 historical financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the historical financial statements included in the accompanying prescribed form.

The historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska 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.

Management is also responsible for the accompanying forecasts of the Village of Roca, Nebraska, which comprise forecasted information in the form of the 2020-2021 State of Nebraska City/Village Budget Form in accordance with the Nebraska Auditor of Public Accounts for the years ending September 30, 2020 and 2021, including the summary of significant assumptions in accordance with the guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). 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 examine or review the forecasts nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the forecasts included in the accompanying prescribed form.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and the differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

The forecasts included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska 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.

BMG Certified Public Accountants, LLP

A handwritten signature in blue ink that reads "BMG". The letters are stylized and connected.

Lincoln, Nebraska
August 21, 2020

**2020-2021
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM**

**Village of Roca
TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County**

This budget is for the Period October 1, 2020 through September 30, 2021

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:

\$	67,483.33	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	67,483.33	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2020
(As of the Beginning of the Budget Year)

Principal	\$	1,315,000.00
Interest	\$	351,555.00
Total Bonded Indebtedness	\$	1,666,555.00

\$ 16,099,587 **Total Certified Valuation (All Counties)**
*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

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, 2019 through June 30, 2020?

YES NO

If YES, Please submit Interlocal Agreement Report by September 20th.

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, 2019 through June 30, 2020?

YES NO

If YES, Please submit Trade Name Report by September 20th.

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 9-20-2020

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 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	Net Cash Balance	\$ 1,368,093.00	\$ 817,217.00	\$ 821,851.00
2	Investments	\$ -	\$ -	\$ -
3	County Treasurer's Balance	\$ 1,251.00	\$ 967.00	\$ 967.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	\$ -		\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 1,369,344.00	\$ 818,184.00	\$ 822,818.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 53,247.00	\$ 53,500.00	\$ 66,815.33
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 147.00	\$ 150.00	\$ 150.00
9	State Receipts: MIRF	\$ -	\$ -	\$ -
10	State Receipts: Highway Allocation and Incentives	\$ 28,920.00	\$ 30,200.00	\$ 26,293.00
11	State Receipts: Motor Vehicle Fee	\$ 2,149.00	\$ 2,512.00	\$ 2,512.00
12	State Receipts: State Aid	\$ -	\$ -	
13	State Receipts: Municipal Equalization Aid	\$ -	\$ -	\$ -
14	State Receipts: Other	\$ 3,431.00	\$ 4,055.00	\$ 4,055.00
15	State Receipts: Property Tax Credit	\$ 2,344.00	\$ 3,635.00	
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 6,075.00	\$ 5,527.00	\$ 5,527.00
18	Local Receipts: Local Option Sales Tax	\$ -	\$ -	\$ -
19	Local Receipts: In Lieu of Tax	\$ 2,050.00	\$ 14,314.00	\$ 14,314.00
20	Local Receipts: Other	\$ 298,215.00	\$ 200,360.00	\$ 200,360.00
21	Transfers In of Surplus Fees	\$ -	\$ -	\$ -
22	Transfers In Other Than Surplus Fees	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ -	\$ -	\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 1,772,922.00	\$ 1,139,437.00	\$ 1,149,844.33
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 954,738.00	\$ 316,619.00	\$ 1,046,980.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 818,184.00	\$ 822,818.00	\$ 102,864.33
27	Cash Reserve Percentage			32%
PROPERTY TAX RECAP		Tax from Line 6		\$ 66,815.33
		County Treasurer Commission at 1%		\$ 668.00
		Total Property Tax Requirement		\$ 67,483.33

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	\$ 67,483.33
Bond Fund	\$ -
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 67,483.33

** 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	\$ 102,864.33
Remaining Cash Reserve	\$ 102,864.33
Remaining Cash Reserve %	32%

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.	2020-2021 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	\$ 89,537.00	\$ 720,000.00				\$ 809,537.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 11,881.00			\$ 65,538.00		\$ 77,419.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 14,366.00					\$ 14,366.00
9	Community Development						\$ -
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 21,172.00					\$ 21,172.00
17	Transportation						\$ -
18	Wastewater	\$ 11,999.00					\$ 11,999.00
19	Water	\$ 65,230.00			\$ 40,257.00		\$ 105,487.00
20	Other					\$ 7,000.00	\$ 7,000.00
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 214,185.00	\$ 720,000.00	\$ -	\$ 105,795.00	\$ 7,000.00	\$ 1,046,980.00

(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.	2019-2020 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	\$ 85,273.00					\$ 85,273.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 11,315.00			\$ 65,064.00		\$ 76,379.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 13,682.00					\$ 13,682.00
9	Community Development						\$ -
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 20,164.00					\$ 20,164.00
17	Transportation						\$ -
18	Wastewater	\$ 11,427.00					\$ 11,427.00
19	Water	\$ 62,124.00			\$ 40,570.00		\$ 102,694.00
20	Other					\$ 7,000.00	\$ 7,000.00
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 203,985.00	\$ -	\$ -	\$ 105,634.00	\$ 7,000.00	\$ 316,619.00

- (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.	2018-2019 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 88,926.00					\$ 88,926.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 21,207.00	\$ 684,305.00		\$ 12,056.00		\$ 717,568.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 34,409.00					\$ 34,409.00
9	Community Development						\$ -
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 17,638.00					\$ 17,638.00
17	Transportation						\$ -
18	Wastewater	\$ 7,809.00					\$ 7,809.00
19	Water	\$ 45,558.00			\$ 35,830.00		\$ 81,388.00
20	Other					\$ 7,000.00	\$ 7,000.00
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 215,547.00	\$ 684,305.00	\$ -	\$ 47,886.00	\$ 7,000.00	\$ 954,738.00

- (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	Village of Roca
ADDRESS	PO Box 69
CITY & ZIP CODE	Roca, NE 68430
TELEPHONE	402-423-3304
WEBSITE	

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME	Chris Ibsen	Diane Van Deun	Todd Blome
TITLE /FIRM NAME	Chairperson	Clerk	BMG Certified Public Accountants, LLP
TELEPHONE	402-423-3304	402-423-3304	402-483-7781
EMAIL ADDRESS			tblome@bmgcpas.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

2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	67,483.33
Motor Vehicle Pro-Rate	(2)	\$	150.00
In-Lieu of Tax Payments	(3)	\$	14,314.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))		\$	-
	(4)		
LESS: Amount Spent During 2019-2020	(5)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(6)	\$	-
Amount to be included as Restricted Funds (<u>Cannot Be A Negative Number</u>)	(7)	\$	-
Motor Vehicle Tax	(8)	\$	5,527.00
Local Option Sales Tax	(9)	\$	-
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	26,293.00
MIRF	(12)	\$	-
Motor Vehicle Fee	(13)	\$	2,512.00
Municipal Equalization Fund	(14)	\$	-
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-

TOTAL RESTRICTED FUNDS (A)	(16)	\$	116,279.33
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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)	\$	105,795.00	
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)	\$	105,795.00
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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>	\$ 10,484.33
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

See accompanying summary of significant forecast assumptions and accountant's report.

Village of Roca
IN
Lancaster County

LID COMPUTATION FORM FOR FISCAL YEAR 2020-2021

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2019-2020 Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 88,126.98
Option 1 - (Line 1)

OPTION 2

Only use if a vote was taken at a townhall meeting to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form	<u>Option 2 - (A)</u>
Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	<u>Option 2 - (B)</u> %
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B)	<u>-</u>
Calculated 2019-2020 Restricted Funds Authority (Base Amount) Line (A) Plus Line (C)	<u>-</u> Option 2 - (Line 1)

CURRENT YEAR ALLOWABLE INCREASES

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

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% 0.10 %
(3)

<u>402,943.00</u> 2020 Growth per Assessor	/	<u>15,503,343.00</u> 2019 Valuation	=	<u>2.60</u> Multiply times 100 To get %	%
--	---	--	---	---	---

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

<u>4</u> # of Board Members voting "Yes" for Increase	/	<u>4</u> Total # of Members in Governing Body at Meeting	=	<u>100.00</u> 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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.60 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 3,172.57
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 91,299.55
(8)

Less: Restricted Funds from Lid Supporting Schedule 10,484.33
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 80,815.22
(10)

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

Village of Roca in Lancaster County
2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
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Total - Must agree to Line 17 on Lid Support Page 8

<u>\$ -</u>

See accompanying summary of significant
forecast assumptions and accountant's report.

Municipality Levy Limit Form

Village of Roca in Lancaster County

Municipality Levy

Personal and Real Property Tax Request	(1)		67,483.33
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	0.00	
Interest Free Financing (Public Airports)	(5)	0.00	
	(6)	<u>0.00</u>	
Total Levy Exemptions	(7)		<u>0.00</u>
Tax Request Subject to Levy Limit	(8)		67,483.33
Valuation	(9)		<u>16,099,587</u>
Municipality Levy Subject to Levy Authority	(10)		0.419162
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy	(15)	<u>0.000000</u>	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes			<u><u>0.419162</u></u> (A)

Levy Authority

Municipality Levy Limit			0.450000
Municipality property taxes designated for interlocal agreements			<u>0.000000</u>
Total Municipality Levy Authority			<u><u>0.450000</u></u> (B)

Note: (A) must be less than (B) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

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 as Bonded Indebtedness on Line 7 above.

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 2020, at 7 o'clock P.M., at Village 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.

2018-2019 Actual Disbursements & Transfers	\$	954,738.00
2019-2020 Actual/Estimated Disbursements & Transfers	\$	316,619.00
2020-2021 Proposed Budget of Disbursements & Transfers	\$	1,046,980.00
2020-2021 Necessary Cash Reserve	\$	102,864.33
2020-2021 Total Resources Available	\$	1,149,844.33
Total 2020-2021 Personal & Real Property Tax Requirement	\$	67,483.33
Unused Budget Authority Created For Next Year	\$	80,815.22

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	67,483.33
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 2020, at 7 o'clock P.M., at Village Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2019	2020	Change
Operating Budget	1,047,231.00	1,046,980.00	0%
Property Tax Request	\$ 64,983.84	\$ 67,483.33	4%
Valuation	15,503,343	16,099,587	4%
Tax Rate	0.419160	0.419162	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.403637		

See accompanying summary of significant
forecast assumptions and accountant's report.

Village of Roca, Nebraska
Summary of Significant Forecast Assumptions
For the Years Ending September 30, 2020 and 2021

This financial forecast presents, to the best of management's knowledge and belief, the Village's expected summarized financial information for the forecast period. Accordingly, the forecast reflects management's judgment as of August 21, 2020, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring municipalities to file an annual budget with their respective county and the State Auditor's Office. The assumptions disclosed herein are those that management believes are significant to the forecast. 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.

Forecasted Results for the Year Ending September 30, 2020

Forecasted results for the year ending September 30, 2020 were calculated by annualizing the results of operations for the period October 1, 2019 through July 31, 2020, with the following adjustments:

- Debt principal and interest amounts were estimated based upon loan amortization schedules.
- Property tax receipts of \$53,500 were estimated based upon the prior year's tax collections.
- State receipts for State Aid, Highway Allocation, Motor Vehicle Fees, & Municipal Equalization were based upon actual/estimated amounts per the Nebraska State Treasurer.

Forecasted Results for the Year Ending September 30, 2021

Forecasted results for the year ending September 30, 2021 were based upon the forecasted results of operations for the year ending September 30, 2020. With the exception of the items listed below, revenue amounts from 2020 were used for 2021 and expense amounts from 2020 were increased by five percent for 2021.

Revenues:

Property Taxes – The property tax request was set at .419160 which is within the statutory levy limits.

State Highway Allocation and Incentives – The forecasted amounts are according to estimates provided by the Nebraska Department of Roads.

Expenses:

Debt Service – Principal and interest payments on long-term debt of \$105,795 were estimated based upon the amortization schedules of the outstanding debt.

Capital Outlay/Capital Improvements – The Village Board anticipates various capital improvements totaling \$720,000.

**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 2020

{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	402,943	16,099,587

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

I Robert M. Ogden, Lancaster Assessor/ Register of Deeds 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.


(signature of county assessor)

08/13/2020
(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.

Resolution No. 2020-09-14-02

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of the Village of Roca, Nebraska passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Governing Body of the Village of Roca, Nebraska, resolves that:

1. The 2020-2021 property tax request for general purposes be set at \$67,483.33.
2. The total assessed value of property differs from last year's total assessed value by 3.85%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.403637 per \$100 of assessed value.
4. The Village of Roca, Nebraska proposes to adopt a property tax request that will cause its tax rate to be \$0.419160 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the Village of Roca, Nebraska will be decreased from last year's budget by 0.02%.
6. A copy of this resolution be certified and forwarded to the County Clerk prior to October 13, 2020.

Motion by Hemenway, seconded by Green to adopt Resolution # 2020-09-14-02

Voting yes were Shawn Hemenway, Robert Green, Ralph Anderson,
Chris Ebsen

Voting no were Absent Steve Ossowski

Dated 9/14/2020

The Voice News

P.O. Box 148
Hickman, NE 68372-0148

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	225269	DUE DATE	10/3/2020
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BILL TO
Village of Roca Diane Van Deun PO Box 69 Roca, NE 68430

THE STATE OF NEBRASKA } Darren P. Ivy, being duly sworn,
County of Lancaster } ss. says that he is the publisher of

VOICE NEWS

News of Otoe, Johnson, Gage, Cass, Lancaster,
& Scotts Bluff Counties,

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, and Scotts Bluff Counties, Nebraska, and is printed in the English Language weekly at its offices in Hickman and Mitchell, 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:

1	Successive Week(s)
Beginning with the issue of:	9/3/2020
and ending with the issue of:	9/3/2020
Publisher's fee at Legal Rate is:	\$156.75

Darren P. Ivy

Darren P. Ivy, Publisher

Summary Information	Weekly Cost
3x5.5 BW - Notice of Budget Hearing and Budget Summary - Sept. 3	156.75
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 3RD day
of

September, 20 20
Sharon Gray
Notary Public

State of Nebraska - General Notary
SHARON L GRAY
My Commission Expires
August 18, 2023

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 2020, at 7 o'clock P.M., at Village 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.

2018-2019 Actual Disbursements & Transfers	\$ 954,738.00
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 316,619.00
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 1,046,980.00
2020-2021 Necessary Cash Reserve	\$ 102,864.33
2020-2021 Total Resources Available	\$ 1,149,844.33
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 67,483.33
Unused Budget Authority Created For Next Year	\$ 80,815.22
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 67,483.33
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 2020, at 7 o'clock P.M., at Village Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2019	2020	Change
Operating Budget	1,047,231.00	1,046,980.00	0%
Property Tax Request	\$ 64,983.84	\$ 67,483.33	4%
Valuation	15,503,343	16,099,587	4%
Tax Rate	0.419160	0.419162	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.403637		

THE BOARD OF TRUSTEES
OF THE VILLAGE OF ROCA
MINUTES OF MEETING

DATE: September 14, 2020

TIME: 7:00 p.m.

LOCATION: Roca Community Center
15545 B St
Roca NE 68430

MEMBERS PRESENT AND OPEN MEETING ACT NOTIFICATION

Board member(s) present: Chris Ibsen, Ralph Anderson, Robert Green, Shawn Hemenway. Absent: Steve Ossowski. Chm. Ibsen convened the meeting at 7:00 pm in compliance with the provision of Neb. Rev. Stat. 84-1411 and Governor Ricketts Executive Order No. 20-03, Corona Virus Public Meeting Requirements Limited Waiver. Notice of the meeting was published in The Voice, Roca Community Center, Table Rock State Bank and the Roca Post Office. Notification was given to the public of the open meetings law and notification to its location for public view.

APPROVAL OF MEETING MINUTES

Green moved, seconded by Anderson to approve the minutes from August, 2020. Voting aye: Anderson, Green, Hemenway, Ibsen. Motion carried.

APPROVAL OF TREASURER'S REPORT, RECEIPTS & DISBURSEMENTS

The treasurer's report was read into record by the Village Clerk. Hemenway moved, seconded by Anderson to approve the treasurer's report, the receipts and disbursements as follows: Deposits Total: 36539.00, Carson & Carter 200.00, LRW 2073.00, Corey Bentzinger Farms 200.00, Hickman True Value 130.49, J Kreifels 200.00, BMG 2100.00, Dept of Revenue 1184.36, Windstream 164.30, Farmers Coop 283.55, CCR 1653.00, Whitehead Oil Co 22.86, Cleaning 290.00, SENDD Dues 341.00, Environmental Lab 30.00, Lovell Excavating 5500.00, A Bruns 1400.00, A Bruns Ins Repairs 9220.59, NPPD 701.68, Adobe 15.81, Aqua Systems 96.00, NMCA Dues 20.00, LRW 1941.00, Payroll 2548.41, Municipal Supply 1894.82. Voting aye: Anderson, Green, Hemenway, Ibsen. Motion carried.

BUDGET HEARING

Todd Blome with BMG presented the 2020-2021 final budget. Green moved, seconded by Hemenway to approve the budget as presented. Hemenway moved, seconded by Anderson to also approve the additional 1% restricted funds. In addition, Resolution 2020-09-14-02 setting the tax request was read into record and Hemenway moved, seconded by Green to pass and approve the resolution. Voting aye: Anderson, Green, Hemenway, Ibsen. Motion carried.

RECYCLING CENTER/CAPITAL CITY REFUSE

Reminder that the Solid Waste Management Division of the City of Lincoln will be closing all but four recycling sites in Lincoln and surrounding communities due to lack of funding. The Roca recycling site will be closing October 1st with the bins being removed October 2nd. For your individual recycling needs you may contact Capital City Refuse at 402-730-3613. Capital City Refuse will supply the container, and provide weekly curbside pickups.

CONSTRUCTORS INC – BORROW PITT

Tony Potthoff with Constructors, Inc was present. The board reviewed the SUP and no complaints were received. This will be reviewed in another two years.

HAZARD MITIGATION PLAN

Green moved, seconded by Anderson to adopt Resolution 2020-19-14-01 The Lower Platte South NRD Hazard Mitigation Plan to be filed with NEMA/FEMA to qualify for grants. Voting aye: Anderson, Green, Hemenway, Ibsen. Motion carried.

PUBLIC HEARING AND ADOPTION OF SIX YEAR ROAD AND STREET PLAN

No members of the community were present for the hearing. Hemenway moved, seconded by Anderson to adopt Resolution 2020-09-14 The Six Year Road and Street Plan. Voting aye: Anderson, Green, Hemenway, Ibsen. Motion carried.

WATER AND STREET BOND PAYMENTS

On October 15, 2020 the payment for the water bond is due in the amount of 32,910.00 and the payment for the street bond in the amount of 10,468.75. Hemenway moved, seconded by Green to pay both payments out of the Money Market account on October 15, 2020. Voting aye: Anderson, Green, Hemenway, Ibsen. Motion carried.

ITEMS FOR DISCUSSION

Gary Alderidge with Lower Platte South NRD was present and reminded us of the seedling program.

ADJOURNMENT

Green moved, seconded by Anderson to adjourn the meeting at 7:41 pm. Voting aye: Anderson, Green, Hemenway, Ibsen. Motion carried.

Respectfully submitted,
Chris Ibsen, Chairman
Diane Osterloo, Clerk/Treasurer
Village of Roca