

**2011-2012
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM**

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

RECEIVED

NOV 16 2011

LANCASTER COUNTY
CLERK

This budget is for the Period October 1, 2011 through September 30, 2012

Contact and Submission Information	
Auditor of Public Accounts	
P.O. Box 98917, Lincoln, Nebraska 68509-8917	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: www.auditors.state.ne.us	
To Submit Budget - E-Mail PDF File to: apa.audits@nebraska.gov	
Questions - E-Mail: Deann.Haeffner@nebraska.gov	

COPY OF ADOPTED BUDGET TO BE FILED WITH:

And The AUDITOR OF PUBLIC ACCOUNTS
COUNTY BOARD (SEC. 13-508), C/O COUNTY CLERK

The Undersigned Clerk/Council/Board Member Hereby Certifies:

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

\$	-	Principal and Interest on Bonds
\$	50,577.00	All Other Purposes
\$	50,577.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of October 1, 2011
(As of the Beginning of the Budget Year)

Principal	
Interest	
Total Bonded Indebtedness	\$ -

A proposed Budget Summary and Notice of Hearing was duly:
 Published (Send a copy of Publisher's Affidavit of Publication)
 Posted (Only allowed if Pg 2-Col 3-Line 25 is less than \$10,000)
 (Check the method of notifying the Public of the Budget Hearing)

County Clerk's Use ONLY

CLERK/COUNCIL/BOARD MEMBER:

Signature: *Douglas P Dessel*

Printed Name: Doug Dessel

Mailing Address: P.O. Box 14

City, Zip: Roca, NE 68430

Phone Number: 402-421-3672

E-Mail Address: rocavillage@windstream.net

Village of Roca in Lancaster County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2009 - 2010 (Column 1)	Actual/Estimated 2010 - 2011 (Column 2)	Adopted Budget 2011 - 2012 (Column 3)
1	Net Cash Balance	\$ 402,140.00	\$ 451,121.00	\$ 424,567.00
2	Investments	\$ 36,061.00	\$ 36,655.00	\$ 37,091.00
3	County Treasurer's Balance	\$ 425.00	\$ 1,653.00	\$ 1,475.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 438,626.00	\$ 489,429.00	\$ 463,133.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 43,793.00	\$ 44,526.00	\$ 47,714.00
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	\$ 141.00	\$ 127.00	\$ 60.00
9	State Receipts: MIRF			
10	State Receipts: Highway Allocation and Incentives	\$ 19,325.00	\$ 19,847.00	\$ 19,635.00
11	State Receipts: Motor Vehicle Fee	\$ 1,940.00	\$ 1,909.00	\$ 1,900.00
12	State Receipts: State Aid	\$ 1,870.00	\$ 1,784.00	
13	State Receipts: Municipal Equalization Aid			
14	State Receipts: Other	\$ 1,685.00	\$ 1,788.00	
15	State Receipts: Property Tax Credit	\$ 1,667.00	\$ 1,710.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 5,766.00	\$ 5,617.00	\$ 5,500.00
18	Local Receipts: Local Option Sales Tax			
19	Local Receipts: In Lieu of Tax	\$ 1,641.00	\$ 1,836.00	\$ 1,200.00
20	Local Receipts: Other	\$ 779,261.00	\$ 161,487.00	\$ 148,690.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	\$ 3,100.00		
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 1,298,815.00	\$ 730,060.00	\$ 687,832.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 809,386.00	\$ 266,927.00	\$ 582,931.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 489,429.00	\$ 463,133.00	\$ 104,901.00

PROPERTY TAX RECAP

Tax from Line 6	\$ 47,714.00
County Treasurer's Commission at 1% of Line 6	\$ 477.00
Delinquent Tax Allowance	\$ 2,386.00
Total Property Tax Requirement	\$ 50,577.00

Village of Roca in Lancaster County

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 50,577.00
Bond Fund	
_____ Fund	
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 50,577.00

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

Documentation of Transfers of Surplus Fees:
(Only complete if Transfers of Surplus Fees Were Budgeted)

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

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason:

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason:

Transfer From: _____ Transfer To: _____

Amount: \$ _____

Reason:

Village of Roca in Lancaster County

Line No.	2011-2012 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	\$ 62,430.00	\$ 115,600.00				\$ 178,030.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 50,020.00	\$ 71,000.00				\$ 121,020.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation						\$ -
9	Community Development						\$ -
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 18,710.00					\$ 18,710.00
17	Transportation						\$ -
18	Wastewater	\$ 7,490.00	\$ 55,000.00				\$ 62,490.00
19	Water	\$ 45,260.00	\$ 125,000.00		\$ 32,421.00		\$ 202,681.00
20	Other						\$ -
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 183,910.00	\$ 366,600.00	\$ -	\$ 32,421.00	\$ -	\$ 582,931.00

- (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.	2010-2011 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	\$ 55,365.00	\$ 106,799.00				\$ 162,164.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 23,385.00					\$ 23,385.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation						\$ -
9	Community Development						\$ -
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 17,484.00					\$ 17,484.00
17	Transportation						\$ -
18	Wastewater	\$ 6,991.00					\$ 6,991.00
19	Water	\$ 42,461.00			\$ 14,442.00		\$ 56,903.00
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 145,686.00	\$ 106,799.00	\$ -	\$ 14,442.00	\$ -	\$ 266,927.00

- (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.	2009-2010 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 45,517.00	\$ 2,273.00			\$ 3,100.00	\$ 50,890.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 31,558.00					\$ 31,558.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation						\$ -
9	Community Development						\$ -
10	Miscellaneous						\$ -
11	Business-Type Activities:						
12	Airport						\$ -
13	Nursing Home						\$ -
14	Hospital						\$ -
15	Electric Utility						\$ -
16	Solid Waste	\$ 16,980.00					\$ 16,980.00
17	Transportation						\$ -
18	Wastewater	\$ 18,892.00					\$ 18,892.00
19	Water	\$ 41,281.00	\$ 1,750.00		\$ 648,035.00		\$ 691,066.00
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 154,228.00	\$ 4,023.00	\$ -	\$ 648,035.00	\$ 3,100.00	\$ 809,386.00

- (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

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Doug Dessel

(Name of Board Chairperson)

P.O. Box 14

(Mailing Address)

Roca, NE 68430

(City & Zip Code)

402-421-3672

(Telephone Number)

rocavillage@windstream.net

(E-Mail Address)

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

Board Chairperson

Preparer

Other Contact

PREPARER

Kurt L. Micek, CPA

(Name and Title)

Micek & Crouch, P.C.

(Firm Name)

130 Cherry Hill Blvd, Suite One

(Mailing Address)

Lincoln, NE 68510

(City & Zip Code)

(402)488-1900

(Telephone Number)

kmicek@micekandcrouch.com

(E-Mail Address)

OTHER CONTACT

(Name and Title)

(Firm Name)

(Mailing Address)

(City & Zip Code)

(Telephone Number)

(E-Mail Address)

Village of Roca in Lancaster County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	50,577.00
Motor Vehicle Pro-Rate	(3) \$	60.00
In-Lieu of Tax Payments	(2) \$	1,200.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2010-2011 Capital Improvements Excluded from Re- stricted Funds (From 2010-2011 LC-3 Lid Exceptions, Line (17))	\$	69,573.00 (4)
LESS: Amount Spent During 2010-2011	\$	69,573.00 (5)
LESS: Amount Expected to be Spent in Future Budget Years	\$	9,507.00 (6)
Amount to be included on 2011-2012 Restricted Funds (<i>Cannot Be A Negative Number</i>)	(7) \$	-
Motor Vehicle Tax	(8) \$	5,500.00
Local Option Sales Tax	(9) \$	-
Transfers of Surplus Fees	(10) \$	-
Highway Allocation and Incentives	(11) \$	19,635.00
MIRF	(12) \$	-
Motor Vehicle Fee	(13) \$	1,900.00
Municipal Equalization Fund	(14) \$	-
Insurance Premium Tax	(15)	_____
TOTAL RESTRICTED FUNDS (A)	(16) \$	78,872.00

LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	\$	16,000.00 (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).	_____ (18)	
Allowable Capital Improvements	(19) \$	16,000.00
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) \$	16,000.00

TOTAL 2011-2012 RESTRICTED FUNDS

For Lid Computation

(To Line 9 of the LC-3 Lid Form)

To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)

\$ 62,872.00

Total 2011-2012 Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

See accountants compilation report.

Village of Roca
IN
Lancaster County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2011-2012

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2010-2011 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 63,006.00
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 2010-2011 Lid Computation Form Option 2 - (A)
 Allowable Percent Increase Less Vote Taken %
 (From 2010-2011 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 2010-2011 Restricted Funds Authority (Base Amount) = -
 Line (A) Plus Line (C) Option 2 - (1)

ALLOWABLE INCREASES

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

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

$$\frac{5,400.00}{2011 \text{ Growth per Assessor}} \div \frac{10,950,806.00}{2010 \text{ Valuation}} = \frac{0.05}{\text{Multiply times 100 To get \%}} \%$$

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

$$\frac{\# \text{ of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body}} = \frac{0.00}{\text{Must be at least 75\% (.75) of the Governing Body}} \%$$

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
 6-2-2011

See accountants' compilation report.

Village of Roca
IN
Lancaster County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	<u>3.50</u> % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>2,205.21</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>65,211.21</u> (8)
Less: 2011-2012 Restricted Funds from LC-3 Supporting Schedule	<u>62,872.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>2,339.21</u> (10)

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

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

Municipality Levy Limit Form
Village of Roca in Lancaster County

Political Subdivision	Personal and Real Property Tax Request <i>(Column A)</i>	Judgments (Not Paid by Liability Insurance) <i>(Column B)</i>	Pre-Existing Lease - Purchase Contracts-7/98 <i>(Column C)</i>	* Bonded Indebtedness <i>(Column D)</i>	Interest Free Financing (Public Airports) <i>(Column E)</i>	Tax Request Subject to Levy Limit <i>(Column F)</i> [(Column A) MINUS (Columns B, C, D, E)]	Valuation <i>(Column G)</i>	Calculated Levy <i>(Column H)</i> [(Column F) DIVIDED BY (Column G) MULTIPLIED BY 100]
City/Village -	50,577.00					50,577.00	11,239,448	0.449995

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:

Total Calculated Levy
[Total of (Column H)]

0.449995
(Box 1)

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.

Tax Request to Support Interlocal Agreements

(Box 2)

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.

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)]

0.449995
(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.

Village of Roca
Allowable Growth Computation
For 2011-2012 Budget Form LC-3

I:\Jan\Budget\1320BUDG.XLS\Growth11
tj 10/19/2011

2011 Valuation	11,239,448	Per Co. Assessor
Attributable to Growth	5,400	Per Co. Assessor
2010 Valuation	10,950,806	
Growth percentage	0.05%	
Minus standard	<u>2.50%</u>	
Allowable growth	<u><u>-2.45%</u></u>	

VILLAGE OF ROCA IN LANCASTER COUNTY

SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

NOTE 1 – NATURE OF THE FORECASTS:

This financial forecast presents, to the best of management's knowledge and belief, the Village's expected financial position, results of operations, and cash flows for the forecast period. Accordingly, the forecast reflects its judgment as of October 19, 2011, the date of this forecast, of the expected conditions and its expected course of action. 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.

NOTE 2 – TAXES:

The forecasted tax revenue is based upon a valuation of \$11,239,448 at the levy amount of .449995 per one hundred dollars of the actual valuation for the general fund.

NOTE 3 – STATE RECEIPTS:

The forecasted revenue for Municipal Highway Allocation and Incentive is based upon estimated amounts provided by the Nebraska Department of Revenue.

NOTE 4 – CAPITAL OUTLAY:

The forecasted expenditures for capital outlay include \$115,600 for future general fund improvements, \$71,000 for future street improvements, \$125,000 for future water fund improvements, and \$55,700 for future sewer improvements.

Micek & Crouch, P.C.
Certified Public Accountants

130 Cherry Hill Boulevard
Lincoln, Nebraska 68510
Phone: (402) 488-4900
Fax: (402) 488-5525

Kurt L. Micek, C.P.A.
Janalee Crouch, C.P.A.

ACCOUNTANTS' COMPILATION REPORT

Village of Roca
Roca, Nebraska

We have compiled the budget statements of cash receipts and disbursements - all funds of the Village of Roca, for the year ended September 30, 2010, included in the accompanying prescribed form. We have not audited or reviewed the accompanying budget statements and, accordingly, do not express an opinion or provide any assurance about whether the budget statements are in accordance with the form prescribed by the Nebraska Auditor of Public Accounts.

Management is responsible for the preparation and fair presentation of the budget statements in accordance with 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 budget statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of budget statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the budget statements. These budget statements were compiled by us from financial statements for the same period that we previously audited, as indicated in our report dated January 13, 2011.

We have also compiled the accompanying proposed budget statement of cash receipts and disbursements - all funds of the Village of Roca for the years ending September 30, 2011 and 2012, included in the accompanying prescribed form, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of a forecast prescribed by the Nebraska Auditor of Public Accounts information that is the representation of the Board and does not include evaluation of the support for 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 information or assumptions. 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 accompanying statements and information are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than this specified party.

Micek & Crouch, P.C.

Lincoln, Nebraska
October 19, 2011

LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS
COUNTY-CITY BUILDING LINCOLN, NEBRASKA 68508-2864 PHONE (402) 441-7463
FAX (402) 441-8759

NORMAN H. AGENA
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN
CHIEF FIELD DEPUTY

SCOTT GAINES
CHIEF ADMINISTRATIVE DEPUTY

CERTIFICATE OF VALUATION
for tax year 2011

for

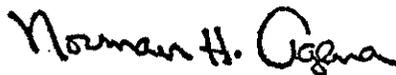
VILLAGE OF ROCA

2011 Total Valuation	\$	11,239,448
Valuation Attributed to Growth	\$	5,400

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

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

Dated this 17th day of August, 2011.



Norman H. Agena

RESOLUTION NO. 2011-11-01

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the Village of Roca, Nebraska, 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, that the property tax request for the current year be a different amount than the property tax request for the prior year.

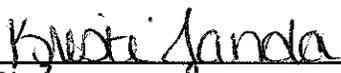
NOW, THEREFORE, the Governing Body of the Village of Roca, Nebraska, by a majority vote, resolves that:

1. The 2011-2012 property tax request be set at \$50,577.
2. A copy of this resolution be certified and forwarded to the County Clerk as soon as possible.

Passed and approved this 10th day of November, 2011.



Chair



Clerk

The meeting was called to order by Acting Chairman Robert Green. Members present were Robert Green, Jeff Janda, Rick Kyser, and Heidi Riensche. Absent was Doug Dessel.

Minutes of the regular meeting held October 13, 2011, were given to the board in printed form. A motion to accept the minutes was made by R. Kyser and seconded by H. Riensche. All members present voted for the motion, and the motion passed.

The Treasurers Report for the month ending October 2011 was read. A motion to accept the Treasurers Report as read was made by R. Kyser and seconded by H. Riensche. All members present voted for the motion, and the motion passed.

NEW BUSINESS

Pat Dessel, representing the Planning Commission, presented the board with the recommendation to appoint Jenni Puchalla as replacement for Nikki Knudsen with a term expiring April 2012. A motion to approve the recommended appointment was made by R. Kyser and seconded by H. Riensche. All members present voted for the motion, and the motion passed.

In response to a request by the Village Clerk for proof of the Arbor Heights rezoning for the county assessor's office, the Planning Commission minutes state: "The Roca Planning Commission affirms that the zoning of the Arbor Heights development should be listed on all county records as AGR." A motion to accept the above statement as proof for the county was made by J. Janda and seconded by H. Riensche. All members present voted for the motion, and the motion passed.

A motion to approve the amended budget as presented was made by R. Kyser and seconded H. Riensche. Voting yes on the motion were R. Green, J. Janda, R. Kyser, and H. Riensche. Voting no were none. Absent was D. Dessel. Acting Chairman R. Green declared the motion passed and approved.

Resolution 2011-11-01, setting the 2011-2012 property tax request at \$50,577, was introduced by R. Kyser. A motion to adopt Resolution 2011-11-01 as read was made by R. Kyser and seconded by H. Riensche. Voting yes on the motion were R. Green, J. Janda, R. Kyser, and H. Riensche. Voting no were none. Absent was D. Dessel. Acting Chairman R. Green declared the said motion passed and approved.

A motion to hire a surveyor to survey Main Street to Roy Street and Roy Street from A to C Streets was made by H. Riensche and seconded by R. Kyser. All members present voted for the motion, and the motion passed.

A motion to repair the existing sewer pump to use as a spare and install the new pump was made by R. Kyser and seconded by H. Riensche. All members present voted for the motion, and the motion passed.

A motion approving clerk school registration was made by R. Kyser and second by H. Riensche. All members present voted for the motion, and the motion passed.

Rick Kyser announced he would be resigning his position on the board and cleaning services after the December meeting due to relocating out of state.

The bills for November 2011 were given to board members in printed form. A motion to accept the bills as read was made by R. Kyser and seconded by H. Riensche. All members present voted for the motion, and the motion passed.

With no further business, a motion to adjourn was made by R. Kyser and seconded by J. Janda. All members present voted for the motion, and the motion passed.

Kristi Janda
Clerk--Village of Roca

Bills For November 2011

Norris Public Power	\$	700.04
Windstream		112.11
Voice News		77.01
Norris Public School Dist 160		300.00
Menards		123.65
Axis Capital		96.00
Huenink Refuse Service		1,460.75
Steven B. Schwisow Construction		550.00
Farmers Cooperative		107.82
US Postal Service		102.00
Lancaster Rural Water		1,470.00
State Bank of Table Rock		10.00
NE Department of Revenue		455.66
NE Public Health Environmental Lab		16.00
Lowe's Companies		55.45
Payroll Taxes		398.41
Salaries		<u>2,456.89</u>
	\$	8,491.79

VOICE NEWS

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

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	112511	DUE DATE	12/3/2011
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THE STATE OF NEBRASKA } ss. Bill Bryant, being duly sworn,
County of Lancaster } says that he is the editor of

VOICE NEWS

News of Western Otoe, Western Johnson,
 Northern Gage, Western Cass & Lancaster Counties,
 a legal newspaper which is published and is in general
 circulation in Lancaster County, 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 Kristi Janda, Clerk P.O. Box 69 Roca, NE 68430

1	Successive Week(s)
Beginning with the issue of:	11/3/2011
and ending with the issue of:	11/3/2011
Publisher's fee at Legal Rate is:	\$53.02

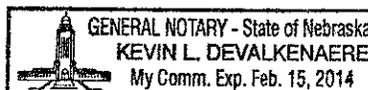
Bill Bryant
 Bill Bryant, Editor

Summary Information	Cost each week
Notice of Adopted Budget	53.02

Subscribed and sworn before me, this 3 day of

November, 2011

[Signature]
 Notary Public



NOTICE OF HEARING TO AMEND ADOPTED BUDGET

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-511, the adopted budget for the Village of Roca in Lancaster County, Nebraska, reflects the following changes to the adopted budget statement for the period of October 1, 2011 through September 30, 2012. The date of the hearing to vote on the amended budget will be at 7:00 pm, Thursday, November 10, 2011 at the Roca Community Center, Roca, Nebraska. The changes are as follows:

	Originally Adopted	Amended
2009-2010 Actual Disbursements & Transfers	\$ 809,386.00	\$ 809,386.00
2010-2011 Actual/Estimated Disbursements & Transfers	\$ 266,927.00	\$ 266,927.00
2011-2012 Proposed Budget of Disbursements & Transfers	\$ 582,931.00	\$ 582,931.00
2011-2012 Necessary Cash Reserve	\$ 106,752.00	\$ 104,901.00
2011-2012 Total Resources Available	\$ 689,683.00	\$ 687,832.00
Total 2011-2012 Personal & Real Property Tax Requirement	\$ 52,539.00	\$ 50,577.00
Unused Budget Authority Created For Next Year	\$ 377.21	\$ 2,339.21
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Bonds	\$ 0.00	\$ 0.00
Personal and Real Property Tax Required for All Other Purposes	\$ 52,539.00	\$ 50,577.00

VILLAGE OF ROCA
 SCHEDULE OF PROPERTY TAXES REQUESTED:

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<u>YEAR</u>	<u>GENERAL TAX</u>	<u>BOND TAX</u>	<u>TOTAL TAX</u>	<u>PERCENT CHANGE</u>	<u>GENERAL MV TAX</u>	<u>BOND MV TAX</u>	<u>TOTAL TAX AMOUNT</u>	<u>PERCENT CHANGE</u>	<u>VALUATION</u>	<u>PERCENT CHANGE</u>	<u>GENERAL TAX RATE</u>	<u>BOND TAX RATE</u>	<u>TOTAL TAX RATE</u>	<u>PERCENT CHANGE</u>
1990	20,835	1,200	22,035	10.0			22,035	10.0	2,354,252	-1.6	0.884994	0.050972	0.935966	11.7
1991	21,876	1,260	23,136	5.0			23,136	5.0	2,393,639	1.7	0.913922	0.052640	0.966562	3.3
1992	21,876	1,260	23,136	0.0			23,136	0.0	2,393,493	0.0	0.913978	0.052643	0.966621	0.0
1993	21,876	1,260	23,136	0.0			23,136	0.0	2,495,421	4.3	0.876646	0.050492	0.927138	-4.1
1994	21,876	1,260	23,136	0.0			23,136	0.0	3,271,337	31.1	0.668717	0.038516	0.707233	-23.7
1995	23,638	1,362	25,000	8.1			25,000	8.1	3,405,746	4.1	0.694062	0.039991	0.734053	3.8
1996	23,501	8,500	32,001	28.0			32,001	28.0	5,047,011	48.2	0.465642	0.168417	0.634059	-13.6
1997	21,024	8,500	29,524	-7.7	4,059	750	34,333	7.3	5,114,644	1.3	0.411055	0.166189	0.577244	-9.0
1998	21,100	6,011	27,111	-8.2	3,500	1,300	31,911	-7.1	6,195,926	21.1	0.340546	0.097015	0.437561	-24.2
1999	22,400	6,400	28,800	6.2	3,000	1,000	32,800	2.8	6,585,086	6.3	0.340163	0.097189	0.437352	0.0
2000	24,500	6,000	30,500	5.9	3,000	0	33,500	2.1	6,470,926	-1.7	0.378617	0.092722	0.471339	7.8
2001	25,568	6,000	31,568	3.5	3,000	0	34,568	3.2	7,307,266	12.9	0.349896	0.082110	0.432006	-8.3
2002	30,095	0	30,095	-4.7	3,000	0	33,095	-4.3	7,523,746	3.0	0.400000	0.000000	0.400000	-7.4
2003	31,281	0	31,281	3.9	5,000	0	36,281	9.6	8,777,212	16.7	0.356384	0.000000	0.356384	-10.9
2004	32,259	0	32,259	3.1	5,000	0	37,259	2.7	9,051,891	3.1	0.356378	0.000000	0.356378	0.0
2005	34,938	0	34,938	8.3	5,000	0	39,938	7.2	9,095,550	0.5	0.384122	0.000000	0.384122	7.8
2006	37,460	0	37,460	7.2	5,400	0	42,860	7.3	10,496,169	15.4	0.356892	0.000000	0.356892	-7.1
2007	40,082	0	40,082	7.0	5,400	0	45,482	6.1	10,556,905	0.6	0.379676	0.000000	0.379676	6.4
2008	42,888	0	42,888	7.0	5,400	0	48,288	6.2	10,822,183	2.5	0.396297	0.000000	0.396297	4.4
2009	45,890	0	45,890	7.0	5,400	0	51,290	6.2	10,842,668	0.2	0.423235	0.000000	0.423235	6.8
2010	49,102	0	49,102	7.0	5,400	0	54,502	6.3	10,950,806	1.0	0.448387	0.000000	0.448387	5.9
2011	50,577	0	50,577	3.0	5,500	0	56,077	2.9	11,239,448	2.6	0.449995	0.000000	0.449995	0.4

Village of Roca

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Lid Computation

For Fiscal Year 2011-12

	<u>Budgeted</u> <u>2010-11</u>	<u>Budgeted</u> <u>2011-12</u>		
Property tax requirement	49,102			
Unused budget authority	<u>711</u>			
	49,813			
Restricted Funds:				
Motor vehicle taxes	5,400	5,500		
Motor vehicle fees	1,900	1,900		
In-lieu of	1,200	1,200		
Pro rate MV	60	60		
Highway Allocation	19,247	19,035		
Incentive payment	600	600		
State Aid	1,786	0		
Municipal Equalization Fund	0	0		
MIRF	<u>0</u>	<u>0</u>		
	<u>30,193</u>	<u>28,295</u>		
	80,006	28,295		
Less Restricted Funds Budgeted for:				
Capital improvements				
Capital improvements--General				
Capital improvements--Street	(17,000)	(16,000)		
Capital improvements--Water	0			
Capital improvements--Sewer				
Capital improvements--General	0			
Capital improvements--Water			0	
Adj				
Bonded indebtedness	<u>(17,000)</u>	<u>(16,000)</u>		
Initial Limit	63,006	12,295		
Growth increase	-2.45%	0		
Allowable	2.50%	1,575		
One percent board approved	1.00%	<u>630</u>		
Maximum restricted funds	<u>65,211</u>	<u>(65,211)</u>		
Maximum property taxes		52,916	<u>Requested</u>	<u>Unused</u>
			50,577	2,339
Less County treasurer commission		(499)		
Less delinquency		<u>(2,496)</u>		
Maximum property taxes to village		<u>49,921</u>		