

2012-2013
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

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

RECEIVED

SEP 21 2012

LANCASTER COUNTY
 CLERK

This budget is for the Period October 1, 2012 through September 30, 2013

Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: www.auditors.nebraska.gov	
Questions - E-Mail: Deann.Haefner@nebraska.gov	

Submission Information - Adopted Budget Due by 9-20-2012	
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509	
Submit Adobe PDF Document via Website: http://www.auditors.nebraska.gov/	
2. 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
\$ 50,400.00	All Other Purposes
\$ 50,400.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of October 1, 2012
 (As of the Beginning of the Budget Year)

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

\$ 11,212,130 **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, 2011 through June 30, 2012?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2012.

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)

CLERK / COUNCIL / BOARD MEMBER:

Signature: Douglas P Dessel

Printed Name & Title: Doug Dessel

Mailing Address: P.O. Box 14

City, Zip: Roca, NE 68430

Phone Number: 402-421-3672

E-Mail Address: rocavillage@windstream.net

County Clerk's Use ONLY

Village of Roca in Lancaster County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2010 - 2011 (Column 1)	Actual/Estimated 2011 - 2012 (Column 2)	Adopted Budget 2012 - 2013 (Column 3)
1	Net Cash Balance	\$ 451,121.00	\$ 433,430.00	\$ 424,958.18
2	Investments	\$ 36,655.00	\$ 37,335.00	\$ 37,597.00
3	County Treasurer's Balance	\$ 1,653.00	\$ 737.00	\$ 1,264.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 489,429.00	\$ 471,502.00	\$ 463,819.18
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 46,975.00	\$ 44,500.60	\$ 47,547.00
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	\$ 141.00	\$ 131.00	\$ 60.00
9	State Receipts: MIRF			\$ -
10	State Receipts: Highway Allocation and Incentives	\$ 20,630.00	\$ 21,488.00	\$ 20,896.00
11	State Receipts: Motor Vehicle Fee	\$ 1,909.00	\$ 1,854.00	\$ 1,900.00
12	State Receipts: State Aid	\$ 1,784.00	\$ -	
13	State Receipts: Municipal Equalization Aid			\$ -
14	State Receipts: Other	\$ 1,788.00	\$ 3,323.00	\$ -
15	State Receipts: Property Tax Credit	\$ 1,710.00	\$ 1,572.00	
16	Local Receipts: Nameplate Capacity Tax			\$ -
17	Local Receipts: Motor Vehicle Tax	\$ 5,932.00	\$ 6,037.00	\$ 5,500.00
18	Local Receipts: Local Option Sales Tax			\$ -
19	Local Receipts: In Lieu of Tax	\$ 1,836.00	\$ 1,974.00	\$ 1,200.00
20	Local Receipts: Other	\$ 162,116.00	\$ 125,169.58	\$ 144,740.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	\$ 6,078.00		
23	Proprietary Function Funds (Only if Page 6 is Used)			\$ -
24	Total Resources Available (Lines 5 thru 23)	\$ 740,328.00	\$ 677,551.18	\$ 685,662.18
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 268,826.00	\$ 213,732.00	\$ 578,633.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 471,502.00	\$ 463,819.18	\$ 107,029.18

PROPERTY TAX RECAP

Tax from Line 6	\$ 47,547.00
County Treasurer's Commission at 1% of Line 6	\$ 476.00
Delinquent Tax Allowance	\$ 2,377.00
Total Property Tax Requirement	\$ 50,400.00

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	\$ 50,400.00
Bond Fund	_____
_____ Fund	_____
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 50,400.00

** 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: \$	Amount: \$
Reason:	

Transfer From:	Transfer To:
Amount: \$	Amount: \$
Reason:	

Transfer From:	Transfer To:
Amount: \$	Amount: \$
Reason:	

Village of Roca in Lancaster County

Line No.	2012-2013 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	\$ 109,994.00	\$ 16,000.00				\$ 125,994.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 18,320.00	\$ 311,000.00				\$ 329,320.00
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	\$ 17,383.00					\$ 17,383.00
17	Transportation						\$ -
18	Wastewater	\$ 9,990.00	\$ 8,000.00				\$ 17,990.00
19	Water	\$ 36,525.00	\$ 19,000.00		\$ 32,421.00		\$ 87,946.00
20	Other						\$ -
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 192,212.00	\$ 354,000.00	\$ -	\$ 32,421.00	\$ -	\$ 578,633.00

- (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.	2011-2012 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	\$ 50,462.00		\$ 2,622.00			\$ 53,084.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 17,120.00	\$ 51,381.00				\$ 68,501.00
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	\$ 16,246.00					\$ 16,246.00
17	Transportation						\$ -
18	Wastewater	\$ 9,336.00					\$ 9,336.00
19	Water	\$ 34,024.00			\$ 32,541.00		\$ 66,565.00
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 127,188.00	\$ 51,381.00	\$ 2,622.00	\$ 32,541.00	\$ -	\$ 213,732.00

- (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 Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 61,342.00	\$ 89,781.00	\$ 12,120.00		\$ 3,244.00	\$ 166,487.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 20,562.00				\$ 2,834.00	\$ 23,396.00
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	\$ 17,461.00					\$ 17,461.00
17	Transportation						\$ -
18	Wastewater	\$ 7,384.00					\$ 7,384.00
19	Water	\$ 39,766.00			\$ 14,332.00		\$ 54,098.00
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 146,515.00	\$ 89,781.00	\$ 12,120.00	\$ 14,332.00	\$ 6,078.00	\$ 268,826.00

(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
<i>(Name of Board Chairperson)</i>
P.O. Box 14
<i>(Mailing Address)</i>
Roca, NE 68430
<i>(City & Zip Code)</i>
402-421-3672
<i>(Telephone Number)</i>
rocavillage@windstream.net
<i>(E-Mail Address)</i>

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

<input checked="" type="checkbox"/>	Board Chairperson
<input type="checkbox"/>	Preparer
<input type="checkbox"/>	Other Contact

PREPARER
Kurt L. Micek, CPA
<i>(Name and Title)</i>
Micek & Crouch, P.C.
<i>(Firm Name)</i>
130 Cherry Hill Blvd, Suite One
<i>(Mailing Address)</i>
Lincoln, NE 68510
<i>(City & Zip Code)</i>
(402)488-4900
<i>(Telephone Number)</i>
kmicek@micekandcrouch.com
<i>(E-Mail Address)</i>

OTHER CONTACT
<i>(Name and Title)</i>
<i>(Firm Name)</i>
<i>(Mailing Address)</i>
<i>(City & Zip Code)</i>
<i>(Telephone Number)</i>
<i>(E-Mail Address)</i>

Village of Roca in Lancaster County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	50,400.00
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 2011-2012 Capital Improvements Excluded from Restricted Funds (From 2011-2012 LC-3 Lid Exceptions, Line (17))		\$	16,000.00 (4)
LESS: Amount Spent During 2011-2012		\$	16,000.00 (5)
LESS: Amount Expected to be Spent in Future Budget Years			(6)
Amount to be included on 2012-2013 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)	\$	20,896.00
MIRF	(12)	\$	-
Motor Vehicle Fee	(13)	\$	1,900.00
Municipal Equalization Fund	(14)	\$	-
Insurance Premium Tax	(15)		

TOTAL RESTRICTED FUNDS (A)	(16)	\$	79,956.00
-----------------------------------	------	----	------------------

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 2012-2013 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form)		\$	63,956.00
<i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i>			

Total 2012-2013 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 2012-2013

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2011-2012 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 65,211.21
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 2011-2012 Lid Computation Form Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken %
 (From 2011-2012 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 2011-2012 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)

$$\frac{29,223.00}{2012 \text{ Growth per Assessor}} \div \frac{11,239,448.00}{2011 \text{ Valuation}} = \frac{0.26}{\text{Multiply times 100 To get \%}}$$

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
 See accountants' compilation report.

5-22-2012

Village of Roca
IN
Lancaster County

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50 %
	(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	2,282.39
	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	67,493.60
	(8)
Less: 2012-2013 Restricted Funds from LC-3 Supporting Schedule	63,956.00
	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	3,537.60
	(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.**

See accountants' compilation report.

5-22-2012

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 -	50,400.00					50,400.00	11,212,130	0.449513

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)]

0.449513

(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

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

0.449513

(Box 4)

* Tax Request to Support Public Safety Communication Projects

--

(Box 5)

* 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.

5-22-2012

Village of Roca
Allowable Growth Computation
For 2012-2013 Budget Form LC-3

I:\Jan\Budget\1320BUDG.XLS]Growth11
km/tj 8/27/2012

2012 Valuation	11,212,130	Per Co. Assessor
Attributable to Growth	29,223	Per Co. Assessor
2011 Valuation	11,239,448	
Growth percentage	0.26%	
Minus standard	<u>2.50%</u>	
Allowable growth	<u><u>-2.24%</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 August 27, 2012, 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 \$11,212,130 at the levy amount of .449513 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 \$16,000 for future general fund improvements, \$311,000 for future street improvements, \$19,000 for future water fund improvements, and \$8,000 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, 2011, 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 20, 2012.

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, 2012 and 2013, 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
August 27, 2012

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 2012

for

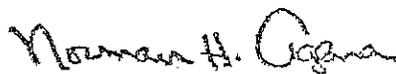
VILLAGE OF ROCA

2012 Total Valuation	\$	11,212,130
Valuation Attributed to Growth	\$	29,223

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, 2012.



Norman H. Agena

VILLAGE OF ROCA

I:\Jan\Budget\1320BUDG.XLS]Taxes

km/tj 8/27/2012

SCHEDULE OF PROPERTY TAXES REQUESTED:

YEAR	GENERAL TAX	BOND TAX	TOTAL TAX	PERCENT CHANGE	GENERAL MV TAX	BOND MV TAX	TOTAL TAX AMOUNT	PERCENT CHANGE	VALUATION	PERCENT CHANGE	GENERAL TAX RATE	BOND TAX RATE	TOTAL TAX RATE	PERCENT CHANGE
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
2011	50,400	0	50,400	-0.3	5,500	0	55,900	-0.3	11,212,130	-0.2	0.449513	0.000000	0.449513	-0.1

Village of Roca

I:\Jan\Budget\1320BUDG.XLS\Lid12
km/tj 8/27/2012

Lid Computation
 For Fiscal Year 2012-13

	<u>Budgeted 2011-12</u>	<u>Budgeted 2012-13</u>		
Property tax requirement	50,577			
Unused budget authority	<u>2,339</u>			
	52,916			
Restricted Funds:				
Motor vehicle taxes	5,500	5,500		
Motor vehicle fees	1,900	1,900		
In-lieu of	1,200	1,200		
Pro rate MV	60	60		
Highway Allocation	19,035	20,296		
Incentive payment	600	600		
State Aid	0	0		
Municipal Equalization Fund	0	0		
MIRF	<u>0</u>	<u>0</u>		
	<u>28,295</u>	<u>29,556</u>		
	81,211	29,556		
Less Restricted Funds Budgeted for:				
Capital improvements				
Capital improvements--General				
Capital improvements--Street	(16,000)	(16,000)		
Capital improvements--Water	0			
Capital improvements--Sewer				
Capital improvements--General	0			
Capital improvements--Water				0
Adj				
Bonded indebtedness	<u>(16,000)</u>	<u>(16,000)</u>		
Initial Limit	65,211	13,556		
Growth increase	-2.45%	0		
Allowable	2.50%	1,630		
One percent board approved	1.00%	<u>652</u>		
Maximum restricted funds	<u>67,493</u>	<u>(67,493)</u>		
Maximum property taxes		53,937	<u>Requested</u>	<u>Unused</u>
			50,400	3,537
Less County treasurer commission		(509)		
Less delinquency		<u>(2,544)</u>		
Maximum property taxes to village		<u>50,884</u>		

VOICE NEWS

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

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	120897	DUE DATE	9/29/2012
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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

Village of Roca

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 10th day of September 2012, at 7:00 o'clock P.M., at Roca Community Center, Roca, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Doug Dessel

Clerk/Secretary

2010-2011 Actual Disbursements & Transfers	\$	268,826.00
2011-2012 Actual/Estimated Disbursements & Transfers	\$	213,732.00
2012-2013 Proposed Budget of Disbursements & Transfers	\$	578,633.00
2012-2013 Necessary Cash Reserve	\$	107,029.18
2012-2013 Total Resources Available	\$	685,662.18
Total 2012-2013 Personal & Real Property Tax Requirement	\$	50,400.00
Unused Budget Authority Created For Next Year	\$	3,537.60

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$	
Personal and Real Property Tax Required for All Other Purposes	\$	50,400.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1301.02, that the governing body will meet on the 10th day of September 2012, at 7:00 o'clock P.M., at Roca Community Center, Roca, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2011-2012 Property Tax Request	\$	50,577.00
2011 Tax Rate		0.449995
Property Tax Rate (2011-2012 Request/2012 Valuation)		0.451092
2012-2013 Proposed Property Tax Request	\$	50,400.00
Proposed 2012 Tax Rate		0.449513

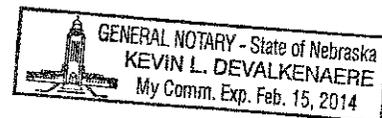
1	Successive Week(s)
Beginning with the issue of:	8/30/2012
and ending with the issue of:	8/30/2012
Publisher's fee at Legal Rate is:	\$44.60

Bill Bryant
Bill Bryant, Editor

Summary Information	Weekly Cost
Budget Hearing	44.60
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 30 day of

August, 2012
[Signature]
Notary Public



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 10th day of September 2012, at 7:00 o'clock P.M., at Roca Community Center, Roca, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Doug Dessel

Clerk/Secretary

2010-2011 Actual Disbursements & Transfers	\$	268,826.00
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2012-2013 Necessary Cash Reserve	\$	107,029.18
2012-2013 Total Resources Available	\$	685,662.18
Total 2012-2013 Personal & Real Property Tax Requirement	\$	50,400.00
Unused Budget Authority Created For Next Year	\$	3,537.60

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$	-
Personal and Real Property Tax Required for All Other Purposes	\$	50,400.00

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 10th day of September 2012, at 7:00 o'clock P.M., at Roca Community Center, Roca, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2011-2012 Property Tax Request	\$	50,577.00
2011 Tax Rate		0.449995
Property Tax Rate (2011-2012 Request/2012 Valuation)		0.451092
2012-2013 Proposed Property Tax Request	\$	50,400.00
Proposed 2012 Tax Rate		0.449513

Cut Off Here Before Sending To Printer

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 2012

for

VILLAGE OF ROCA

2012 Total Valuation	\$	11,212,130
Valuation Attributed to Growth	\$	29,223

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, 2012.



Norman H. Agena

RESOLUTION NO. 2012-09-01

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the Village of Roca, Nebraska, 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 2012-2013 property tax request be set at \$50,400.
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 September, 2012.

Douglas P. Dessel
Chair

Kristi Janda
Clerk

The meeting was called to order by Chairman Doug Dessel. Members present were Doug Dessel, Robert Green, Jeff Janda, Heidi Riensche, and Don Virts. Absent were none.

Minutes of the regular meeting held August 13, 2012, were given to the board in printed form. A motion to accept the minutes was made by D. Virts and seconded by R. Green. All members present voted for the motion, and the motion passed.

The Treasurers Report for the month ending August 2012 was read. A motion to accept the Treasurers Report as read was made by H. Riensche and seconded by R. Green. All members present voted for the motion, and the motion passed.

NEW BUSINESS

A motion to approve the treatment to reduce dust on A and B Streets and the portion of Roy Street connecting A and B Streets was made by H. Riensche and seconded by R. Green. All members present voted for the motion, and the motion passed.

A discussion was held with members of the business community regarding the parking concerns on Main Street. No action was taken, but the board agreed to determine where the center of the street is and then decide whether to widen the street due to the limited space for business parking.

A motion to accept the reappointment of Doug Malone for a three-year term through July 2015 and the reappointment of Dan Meyer as chairman of the planning commission through August 2013 was made by H. Riensche and seconded by J. Janda. All members present voted for the motion, and the motion passed.

A motion to approve the building permit for an addition to Block's Body Shop and to allow Richard Krutz to proceed with the building preparations contingent on seeing the footing and floor plans was made by J. Janda and seconded by R. Green. All members present voted for the motion, and the motion passed. A special meeting to approve the Krutz building permit was set for Monday, September 17, 2012, at 7:15 p.m.

The board discussed the Computation of the Lid Limit for Fiscal Year 2012-2013 on restricted funds and the proposed budget. A motion was made by H. Riensche to increase the budgeted amount on restricted funds by an additional 1% over the allowed amount and seconded by R. Green. Voting yes on the said motion were D. Dessel, R. Green, J. Janda, H. Riensche, and D. Virts. Voting no were none. Absent were none. With the motion being made by 100 percent of the governing board, Chairman D. Dessel declared the said motion passed and approved.

Resolution 2012-09-01, setting the 2012-2013 property tax request at \$50,400, was introduced by J. Janda. A motion to adopt Resolution 2012-09-01 as read was made by R. Green and seconded by D. Virts. Voting yes on the motion were D. Dessel, R. Green, J. Janda, H. Riensche, and D. Virts. Voting no were none. Absent were none. Chairman D. Dessel declared the said motion passed and approved.

The budget prepared by Micek & Crouch PC for the next fiscal year, beginning October 1, 2012, was presented to the board. After discussing the budget, R. Green introduced an ordinance entitled: AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL

APPROPRIATION BILL; TO APPROPRIATE FUNDS FOR THE NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE AN EFFECTIVE DATE. Said ordinance was designated as Ordinance No. 2012-05.

A motion that the statutory rule requiring the ordinance be read on three different days be dispensed so that Ordinance No. 2012-05 might be introduced, read by title, and then moved for final passage on the same day was made by J. Janda and seconded by R. Green. Voting yes on the motion were D. Dessel, R. Green, J. Janda, H. Riensche, and Don Virts. Voting no were none. Absent were none. Chairman D. Dessel declared the said motion passed and approved.

Following the reading of title of said Ordinance and passage of the motion to suspend the rules, a motion that Ordinance No. 2012-05 be passed was made by R. Green and seconded by J. Janda. Voting yes on the motion were D. Dessel, R. Green, J. Janda, H. Riensche, and Don Virts. Voting no were none. Absent were none. Chairman D. Dessel declared the said motion passed and approved.

The bills for September 2012 were given to board members in printed form. A motion to accept the bills as read was made by H. Riensche and seconded by R. Green. All members present voted for the motion, and the motion passed.

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

Kristi Janda
Clerk--Village of Roca

Bills For September 2012

Norris Public Power	\$	762.75
Windstream		120.32
Voice News		75.32
Konica Minolta Business Solutions		100.56
Great Plains One-Call Service		25.87
Axis Capital		96.00
Huenink Refuse Service		1,495.75
Sam's Club		25.58
Micek & Crouch		1,408.00
NE Department of Revenue		25.00
US Postal Service		32.00
Steven B. Schwisow Construction		400.00
Lancaster Rural Water		2,010.00
State Bank of Table Rock		10.00
NE Department of Revenue		653.38
L. P. Stewart & Sons		1,803.18
JEO Consulting		636.50
Payroll Taxes		317.74
Salaries		<u>2,456.89</u>
	\$	12,454.84