

2013-2014  
**STATE OF NEBRASKA**  
**CITY/VILLAGE BUDGET FORM**

**RECEIVED**

SEP 24 2013

LANCASTER COUNTY  
 CLERK

Village of Roca

TO THE COUNTY BOARD AND COUNTY CLERK OF  
 Lancaster County

This budget is for the Period October 1, 2013 through September 30, 2014

**Contact Information**

Auditor of Public Accounts  
 Telephone: (402) 471-2111 FAX: (402) 471-3301  
 Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)  
 Questions - E-Mail: [Deann.Haefner@nebraska.gov](mailto:Deann.Haefner@nebraska.gov)

**Submission Information - Adopted Budget Due by 9-20-2013**

- Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509  
 Submit Electronically using Website:  
<http://www.auditors.nebraska.gov/>
- County Board (SEC. 13-508), C/O County Clerk

**The Undersigned Clerk/Council/Board Member Hereby Certifies:**

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

\$	50,300.00	Property Taxes for Non-Bond Purposes
\$	-	Principal and Interest on Bonds
\$	50,300.00	<b>Total Personal and Real Property Tax Required</b>

**Outstanding Bonded Indebtedness as of October 1, 2013**  
 (As of the Beginning of the Budget Year)

Principal	
Interest	
Total Bonded Indebtedness	\$ -

\$ 11,195,187 **Total Certified Valuation (All Counties)**

(Certification of Valuation(s) from County Assessor **MUST** be attached)

**CLERK / COUNCIL / BOARD MEMBER:**

Signature: Robert C Green  
 Printed Name & Title: Robert C. Green  
 Mailing Address: P.O. Box 7  
 City, Zip: Roca, 68430  
 Phone Number: 402-423-3304  
 E-Mail Address: rocavillage@windstream.net

**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, 2012 through June 30, 2013?

YES  NO

If YES, Please submit Interlocal Agreement Report by December 31, 2013.

**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, 2012 through June 30, 2013?

YES  NO

If YES, Please submit Trade Name Report by December 31, 2013.

**County Clerk's Use ONLY**

6-13-2013

See accountants' compilation report.

Village of Roca in Lancaster County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2011 - 2012 (Column 1)	Actual/Estimated 2012 - 2013 (Column 2)	Adopted Budget 2013 - 2014 (Column 3)
1	Net Cash Balance	\$ 433,430.00	\$ 444,954.00	\$ 498,071.00
2	Investments	\$ 37,335.00	\$ 37,717.00	\$ 38,084.00
3	County Treasurer's Balance	\$ 737.00	\$ 594.00	\$ 3,575.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
5	<b>Subtotal of Beginning Balances</b> (Lines 1 thru 4)	\$ 471,502.00	\$ 483,265.00	\$ 539,730.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 46,927.00	\$ 43,548.00	\$ 47,452.00
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	\$ 147.00	\$ 130.00	\$ 60.00
9	State Receipts: MIRF			
10	State Receipts: Highway Allocation and Incentives	\$ 21,654.00	\$ 22,568.00	\$ 24,046.00
11	State Receipts: Motor Vehicle Fee	\$ 1,854.00	\$ 1,933.00	\$ 1,900.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid			
14	State Receipts: Other	\$ 3,323.00	\$ 2,622.00	
15	State Receipts: Property Tax Credit	\$ 1,572.00	\$ 1,523.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 6,026.00	\$ 5,968.00	\$ 5,500.00
18	Local Receipts: Local Option Sales Tax			
19	Local Receipts: In Lieu of Tax	\$ 1,974.00	\$ 2,088.00	\$ 1,200.00
20	Local Receipts: Other	\$ 148,036.00	\$ 159,575.00	\$ 153,840.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	\$ 5,859.00	\$ 3,243.00	\$ 3,243.00
23	Proprietary Function Funds (Only If Page 6 is Used)			\$ -
24	<b>Total Resources Available</b> (Lines 5 thru 23)	\$ 708,874.00	\$ 726,463.00	\$ 776,971.00
25	<b>Total Disbursements &amp; Transfers</b> (Line 22, Pg 3, 4 & 5)	\$ 225,609.00	\$ 186,733.00	\$ 657,614.00
26	<b>Balance Forward/Cash Reserve</b> (Line 24 MINUS Line 25)	\$ 483,265.00	\$ 539,730.00	\$ 119,357.00

**PROPERTY TAX RECAP**

Tax from Line 6	\$ 47,452.00
County Treasurer's Commission at 1% of Line 6	\$ 475.00
Delinquent Tax Allowance	\$ 2,373.00
<b>Total Property Tax Requirement</b>	<b>\$ 50,300.00</b>

## 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	\$ 50,300.00
Bond Fund	
_____ Fund	
_____ Fund	
_____ Fund	
_____ Fund	
<b>Total Tax Request</b>	<b>** \$ 50,300.00</b>

\*\* 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.	2013-2014 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	\$ 110,760.00	\$ 5,000.00			\$ 3,243.00	\$ 119,003.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 23,180.00	\$ 400,000.00				\$ 423,180.00
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	\$ 19,140.00					\$ 19,140.00
17	Transportation						\$ -
18	Wastewater	\$ 9,280.00	\$ 3,000.00				\$ 12,280.00
19	Water	\$ 48,590.00	\$ 3,000.00		\$ 32,421.00		\$ 84,011.00
20	Other						\$ -
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>\$ 210,950.00</b>	<b>\$ 411,000.00</b>	<b>\$ -</b>	<b>\$ 32,421.00</b>	<b>\$ 3,243.00</b>	<b>\$ 657,614.00</b>

- (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.	2012-2013 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	\$ 57,280.00	\$ 2,131.00			\$ 3,243.00	\$ 62,654.00
3	Public Safety - Police and Fire	\$ 21,630.00					\$ 21,630.00
4	Public Safety - Other						\$ -
5	Public Works - Streets						\$ -
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	\$ 17,882.00					\$ 17,882.00
17	Transportation						\$ -
18	Wastewater	\$ 6,788.00					\$ 6,788.00
19	Water	\$ 42,868.00	\$ 2,490.00		\$ 32,421.00		\$ 77,779.00
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 146,448.00</b>	<b>\$ 4,621.00</b>	<b>\$ -</b>	<b>\$ 32,421.00</b>	<b>\$ 3,243.00</b>	<b>\$ 186,733.00</b>

- (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 Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 53,036.00		\$ 3,123.00		\$ 3,243.00	\$ 59,402.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 20,060.00	\$ 51,381.00	\$ 726.00		\$ 2,616.00	\$ 74,783.00
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	\$ 17,741.00					\$ 17,741.00
17	Transportation						\$ -
18	Wastewater	\$ 9,466.00					\$ 9,466.00
19	Water	\$ 31,796.00			\$ 32,421.00		\$ 64,217.00
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 132,099.00</b>	<b>\$ 51,381.00</b>	<b>\$ 3,849.00</b>	<b>\$ 32,421.00</b>	<b>\$ 5,859.00</b>	<b>\$ 225,609.00</b>

- (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**

Robert C. Green

*(Name of Board Chairperson)*

P.O. Box 7

*(Mailing Address)*

Roca, 68430

*(City & Zip Code)*

402-423-3304

*(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, 68510

*(City & Zip Code)*

402-488-4900

*(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)	\$	50,300.00
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 2012-2013 Capital Improvements Excluded from Restricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (17))		\$	16,000.00
	(4)		
<b>LESS:</b> Amount Spent During 2012-2013		\$	4,621.00
	(5)		
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years		\$	11,379.00
	(6)		
Amount to be included on 2013-2014 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)	\$	24,046.00
MIRF	(12)	\$	-
Motor Vehicle Fee	(13)	\$	1,900.00
Municipal Equalization Fund	(14)	\$	-
Insurance Premium Tax	(15)		
<b>TOTAL RESTRICTED FUNDS (A)</b>	(16)	<b>\$</b>	<b>83,006.00</b>

**LC-3 Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)		\$	24,579.00	(17)
<b>LESS:</b> 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).		\$	11,379.00	(18)
Allowable Capital Improvements	(19)	\$	13,200.00	
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 ( <b>Public Airports Only</b> )	(24)			
Judgments	(25)			
Refund of Property Taxes to Taxpayers	(26)			
Repairs to Infrastructure Damaged by a Natural Disaster	(27)			
<b>TOTAL LID EXCEPTIONS (B)</b>	(28)	<b>\$</b>	<b>13,200.00</b>	

<b>TOTAL 2013-2014 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form)</b>	<b>\$ 69,806.00</b>
<i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>	

Total 2013-2014 Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

3-20-2013

Village of Roca  
IN  
Lancaster County

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2013-2014**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

2012-2013 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 67,493.60  
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 2012-2013 Lid Computation Form Option 2 - (A)

Allowable Percent Increase Less Vote Taken %  
 (From 2012-2013 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 2012-2013 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)

$$\frac{\text{2013 Growth per Assessor}}{\text{2012 Valuation}} = \frac{0.00}{11,212,130.00} \text{ Multiply times } \frac{100}{100} \text{ To get } \%$$

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

$$\frac{4}{5} = \frac{75.00}{100} \%$$
  
 # of Board Members voting "Yes" for Increase / Total # of Members in Governing Body = 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.

3-20-2013

Village of Roca  
IN  
Lancaster County

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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>2,362.28</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>69,855.88</u> (8)
Less: 2013-2014 Restricted Funds from LC-3 Supporting Schedule	<u>69,806.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>49.88</u> (10)

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

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

# Municipality Levy Limit Form

## Village of Roca in Lancaster County

Political Subdivision	Personal and Real Property Tax Request (Column A)	Judgments (Not Paid by Liability Insurance) (Column B)	Pre-Existing Lease - Purchase Contracts-7/98 (Column C)	* Bonded Indebtedness (Column D)	Interest Free Financing (Public Airports) (Column E)	Tax Request Subject to Levy Limit (Column F) [[Column A] MINUS (Columns B, C, D, E)]	Valuation (Column G)	Calculated Levy (Column H) [(Column F) DIVIDED BY (Column G) MULTIPLIED BY 100]
City/Village -	50,300.00					50,300.00	11,195,187	0.449300

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)]

0.449300
----------

(Box 1)

Tax Request to Support Interlocal Agreements

--

(Box 2)

Calculated Levy for Interlocal Agreements  
[(Box 2) DIVIDED BY (Column G {City/Village Line}) MULTIPLIED BY 100]

-
---

(Box 3)

5 Cents or LESS

\* Tax Request to Support Public Safety Communication Projects

--

(Box 5)

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

0.449300
----------

(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 2013-2014 Budget Form LC-3

I:\Jan\Budget\1320BUDG.XLS]Growth13  
tj 8/21/2013

2013 Valuation	11,195,187	Per County Assessor
Attributable to Growth	0	Per County Assessor
2012 Valuation	11,212,130	Per County Assessor
Growth percentage	0.00%	
Minus standard	<u>2.50%</u>	
Allowable growth	<u><u>-2.50%</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 21, 2013, 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 \$11,195,187 at the levy amount of .449300 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 \$5,000 for future general fund improvements, \$400,000 for future street improvements, \$3,000 for future water fund improvements, and \$3,000 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, 2012, 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 12, 2013.

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, 2013 and 2014, 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 21, 2013

# 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 2013

for

### VILLAGE OF ROCA

<b>2013 Total Valuation</b>	<b>\$</b>	<b>11,195,187</b>
<b>Valuation Attributed to Growth</b>	<b>\$</b>	<b>0</b>

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 16<sup>th</sup> day of August, 2013.



Norman H. Agena

VILLAGE OF ROCA  
 SCHEDULE OF PROPERTY TAXES REQUESTED:

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tj 8/21/2013

<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>
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
2012	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
2013	50,300	0	50,300	-0.2	5,500	0	55,800	-0.2	11,195,187	-0.2	0.449300	0.000000	0.449300	0.0

Village of Roca

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tj 8/21/2013

Lid Computation  
For Fiscal Year 2013-14

	<u>Budgeted</u> <u>2012-13</u>	<u>Budgeted</u> <u>2013-14</u>		
Property tax requirement	50,400			
Unused budget authority	3,538			
	<u>53,938</u>			
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	20,296	23,446		
Incentive payment	600	600		
State Aid	0	0		
Municipal Equalization Fund	0	0		
MIRF	0	0		
	<u>29,556</u>	<u>32,706</u>		
	<u>83,494</u>	<u>32,706</u>		
Less Restricted Funds Budgeted for:				
Capital improvements				
Capital improvements--General				
Capital improvements--Street	(16,000)	(13,200)		
Capital improvements--Water	0			
Capital improvements--Sewer				
Capital improvements--General	0			
Capital improvements--Water				0
Adj				
Bonded indebtedness				
	<u>(16,000)</u>	<u>(13,200)</u>		
Initial Limit	67,494	19,506		
Growth increase	-2.45%	0		
Allowable	2.50%	1,687		
One percent board approved	1.00%	<u>675</u>		
Maximum restricted funds	<u>69,856</u>	<u>(69,856)</u>		
Maximum property taxes		50,350	<u>Requested</u>	<u>Unused</u>
			50,300	50
Less County treasurer commission		(475)		
Less delinquency		<u>(2,375)</u>		
Maximum property taxes to village		<u>47,500</u>		

The meeting was called to order by Chairman Robert Green. Members present were Robert Green, Chris Ibsen, Jeff Janda, and Don Virts. Absent was Christel Essay.

Minutes of the regular meeting held August 12, 2013, and special meeting held August 26, 2013, were given to the board in printed form. A motion to accept the minutes was made by J. Janda and seconded by D. Virts. All members present voted for the motion, and the motion passed.

The Treasurers Report for the month ending August 2013 was read. A motion to accept the Treasurers Report as read was made by D. Virts and seconded by C. Ibsen. R. Green, C. Ibsen, and D. Virts voted for the motion. J. Janda abstained. The motion passed.

### **NEW BUSINESS**

Marvin Hoy was present at the meeting to inform the board of his intent with his property in violation of several ordinances. A motion to allow 45 days for a personal listing and an additional 45 days for realtor listing to sell the property was made by J. Janda and seconded by C. Ibsen. R. Green, J. Janda, and C. Ibsen voted for the motion. D. Virts abstained. The motion passed.

Pat Dessel, representing the Planning Commission presented the board with the following terms: Ralph Anderson and Dan Meyer renewed term to July 2016; Megan Zuver filling vacant position to July 2016; Lisa Schmutte filling Lenny Ritnour's term to July 2014. A motion to approve the appointed terms was made by J. Janda and seconded by C. Ibsen. All members present voted for the motion, and the motion passed.

A motion to approve the building permit for Steve Ossowski's garage with a 10-foot variance from the back lot and 2-foot variance from the side lot as presented by the Planning Commission was made by C. Ibsen and seconded by J. Janda. All members present voted for the motion, and the motion passed.

A motion to approve the building permit submitted by SNB Construction for two residential homes at 4242 and 4540 Spencer Lane was made by C. Ibsen and seconded by D. Virts. All members present voted for the motion, and the motion passed.

A motion to approve Zelinger Keno Inc as the keno operator and Roca Tavern as a keno sales outlet was made by J. Janda and seconded by C. Ibsen. All members present voted for the motion, and the motion passed.

The board discussed the Computation of the Lid Limit for Fiscal Year 2013-2014 on restricted funds and the proposed budget. A motion was made by C. Ibsen to increase the budgeted amount on restricted funds by an additional 1% over the allowed amount and seconded by J. Janda. Voting yes on the said motion were R. Green, C. Ibsen, J. Janda, and D. Virts. Voting no were none. Absent was C. Essay. With the motion being made by 75 percent of the governing board, Chairman R. Green declared the said motion passed and approved.

Resolution 2013-09-01, setting the 2013-2014 property tax request at \$50,300, was introduced by D. Virts. A motion to adopt Resolution 2013-09-01 as read was made by J. Janda and seconded by C. Ibsen. Voting yes on the motion were R. Green, C. Ibsen, J. Janda, and D. Virts. Voting no were none. Absent was C. Essay. Chairman R. Green declared the said motion passed and approved.

The budget prepared by Micek & Crouch PC for the next fiscal year, beginning October 1, 2013, 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. 2013-05.

A motion that the statutory rule requiring the ordinance be read on three different days be dispensed so that Ordinance No. 2013-05 might be introduced, read by title, and then moved for final passage on the same day was made by D. Virts and seconded by J. Janda. Voting yes on the motion were R. Green, C. Ibsen, J. Janda, and Don Virts. Voting no were none. Absent was C. Essay. Chairman R. Green declared the said motion passed and approved.

The bills for September 2013 were given to board members in printed form. A motion to accept the bills as read was made by C. Ibsen and seconded by D. Virts. All members present voted for the motion, and the motion passed.

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

Kristi Janda  
Clerk--Village of Roca

#### Bills For September 2013

Norris Public Power	\$	853.77
Windstream		131.19
Voice News		111.93
Tractor Supply Company		85.87
Small Engine Specialists		131.95
Custom Lawn Care		275.00
General Fire & Safety		198.25
Carraway Computer		170.67
Menards		55.53
Sam's Club		8.88
Farmers Cooperative		89.30
Aqua Systems		96.00
Verizon Wireless		50.08
Huenink Refuse Service		1,512.50
Steven B. Schwisow Construction		460.00
Nebraska Public Environmental Lab		30.00
Micek & Crouch		1,437.00
NE Department of Revenue		633.49
Lancaster County Register of Deeds		20.00
Lancaster Rural Water		1,800.00

Village of Roca  
Regular Meeting

September 9, 2013  
7:00 p.m.

State Bank of Table Rock	10.00
McNally Law Office	100.00
US Postal Service	79.00
Payroll Taxes	396.88
Salaries	<u>2,368.20</u>
	\$ 11,105.49

Approved this 9 day of SEPT, 2013.

Robert C Green  
Board Chairman

Attest

Kristi Janda  
Village Clerk/Treasurer

**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 2013

for

**VILLAGE OF ROCA**

<b>2013 Total Valuation</b>	<b>\$</b>	<b>11,195,187</b>
<b>Valuation Attributed to Growth</b>	<b>\$</b>	<b>0</b>

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 16<sup>th</sup> day of August, 2013.

  
\_\_\_\_\_  
Norman H. Agena

RESOLUTION NO. 2013-09-01

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 2013-2014 property tax request be set at \$50,300.
2. A copy of this resolution be certified and forwarded to the County Clerk as soon as possible.

Passed and approved this 9 day of SEPT, 2013.

Robert C Green  
Chair

Knuti Janda  
Clerk

# VOICE NEWS

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

## INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	131576	DUE DATE	9/28/2013
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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  
 IN  
 Lancaster County, Nebraska

1	Successive Week(s)
Beginning with the issue of:	8/29/2013
and ending with the issue of:	8/29/2013
Publisher's fee at Legal Rate is:	<b>\$42.92</b>

#### 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 5th day of September 2013, 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.

Kristi Janda

Clerk/Secretary

2011-2012 Actual Disbursements & Transfers	\$ 225,609.00
2012-2013 Actual/Estimated Disbursements & Transfers	\$ 186,733.00
2013-2014 Proposed Budget of Disbursements & Transfers	\$ 657,614.00
2013-2014 Necessary Cash Reserve	\$ 119,357.00
2013-2014 Total Resources Available	\$ 776,971.00
Total 2013-2014 Personal & Real Property Tax Requirement	\$ 50,300.00
Unused Budget Authority Created For Next Year	\$ 49.88

#### Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 50,300.00
Personal and Real Property Tax Required for Bonds	\$ -

#### NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 9th day of September 2013, 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.

2012-2013 Property Tax Request	\$ 50,400.00
2012 Tax Rate	0.449513
Property Tax Rate (2012-2013 Request/2013 Valuation)	0.450193
2013-2014 Proposed Property Tax Request	\$ 50,300.00
Proposed 2013 Tax Rate	0.449300

*Bill Bryant*  
 Bill Bryant, Editor

Summary Information	Weekly Cost
Budget Notice	42.92
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 29 day of

*Kevin L. Devalkenaere*  
 Notary Public

