

2011-2012
STATE OF NEBRASKA
GENERAL BUDGET FORM

RECEIVED

SEP 19 2011

LANCASTER COUNTY
 CLERK

Hallam Rural Fire Protection District

TO THE COUNTY BOARD AND COUNTY CLERK OF
 Lancaster County

This budget is for the Period July 1, 2011 through June 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 FILED BY SEPTEMBER 20th WITH THE:

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

The Undersigned Clerk/Board Member Hereby Certifies:

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

\$	76,500.00	Principal and Interest on Bonds
\$	79,560.00	All Other Purposes
\$	156,060.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2011

\$	412,817.80	Principal
\$	148,734.95	Interest
\$	561,552.75	Total Bonded Indebtedness

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
 (If YES, Board Minutes **MUST** be Attached)

YES NO

If YES, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

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 29 is less than \$10,000)

(Check the method of notifying the Public of the Budget Hearing)

County Clerk's Use ONLY

CLERK/BOARD MEMBER:

Signature: 

Printed Name & Title: Thomas G. Schuerman, Sec/Treas

Mailing Address: 2000 W. Princeton Rd.

City, Zip: Martell, NE 68404

Phone Number: 402/787-7235

E-Mail Address: ts75027@gmail.com

Hallam Rural Fire Protection District in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2009 - 2010 (Column 1)	Actual/Estimated 2010 - 2011 (Column 2)	Adopted Budget 2011 - 2012 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 330,051.50	\$ 347,070.86	\$ 210,284.78
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 3,453.60	\$ 3,506.40	\$ 3,974.63
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 333,505.10	\$ 350,577.26	\$ 214,259.41
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 67,321.10	\$ 87,059.35	\$ 153,000.00
7	Federal Receipts	\$ 16,750.14	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 243.15	\$ 219.08	\$ 220.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 17,718.56	\$ 1,328.32	\$ 1,300.00
11	State Receipts: Property Tax Credit	\$ -	\$ 3,270.36	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 45,280.03	\$ 44,472.05	\$ 657,000.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ 10,000.00	\$ 20,000.00	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 490,818.08	\$ 506,926.42	\$ 1,025,779.41
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 82,317.88	\$ 60,705.94	\$ 80,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 164,038.13	\$ 300,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 47,922.94	\$ 47,922.94	\$ 488,000.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ 10,000.00	\$ 20,000.00	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 140,240.82	\$ 292,667.01	\$ 868,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 350,577.26	\$ 214,259.41	\$ 157,779.41

PROPERTY TAX RECAP	Tax from Line 6	\$ 153,000.00
	County Treasurer's Commission at 2% of Line 6	\$ 3,060.00
	Delinquent Tax Allowance	\$ -
	Total Property Tax Requirement	\$ 156,060.00

Hallam Rural Fire Protection District 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 political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 66,300.00
Sinking Fund	\$ 13,260.00
Bond Fund	\$ 76,500.00
_____ Fund	_____
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 156,060.00

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

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From:	Transfer To:
Sinking Fund	General
Amount:	
Reason: Monies were transferred from Sinking Fund to General Fund to cover General Fund operating expenses.	

Transfer From:	Transfer To:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

Hallam Rural Fire Protection District in Lancaster County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON
Kevin Howat
<i>(Name of Board Chairperson)</i>
8418 W. Gage Road
<i>(Mailing Address)</i>
Hallam, NE 68368
<i>(City & Zip Code)</i>
402-787-2025
<i>(Telephone Number)</i>
kjhowat@msn.com
<i>(E-Mail Address)</i>

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is supplied for the Board Chairperson, notification will be mailed via the USPS.

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
JoAnn K. Henke, CPA
<i>(Name and Title)</i>
JoAnn K. Henke, CPA
<i>(Firm Name)</i>
5640 South Street, Suite 2
<i>(Mailing Address)</i>
Lincoln, Nebraska 68506
<i>(City & Zip Code)</i>
402-488-9463
<i>(Telephone Number)</i>
jhenke@windstream.net
<i>(E-Mail Address)</i>

OTHER CONTACT
Thomas G. Schuerman, Sec/Treas.
<i>(Name and Title)</i>
Hallam Rural Fire Protection District
<i>(Firm Name)</i>
2000 W. Princeton Road
<i>(Mailing Address)</i>
Martell, NE 68404
<i>(City & Zip Code)</i>
402-787-7235
<i>(Telephone Number)</i>
ts75027@gmail.com
<i>(E-Mail Address)</i>

Hallam Rural Fire Protection District in Lancaster County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	156,060.00
Motor Vehicle Pro-Rate	(2)	\$	220.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2010-2011 Capital Improvements Excluded from Restricted Funds (From 2010-2011 LC-3 Lid Exceptions, Line (10))	(5)		
LESS: Amount Spent During 2010-2011	(6)		
LESS: Amount Expected to be Spent in Future Budget Years	(7)		
Amount to be included on 2011-2012 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	156,280.00
-----------------------------------	------------	-----------	-------------------

LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(10)		
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 (7).	(11)	\$	-
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	76,500.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)		
Public Safety Communication Project - Statute 86-416 (Fire Districts Only)	(16)		
Payments to Retire Bank Loans and Other Financial Instruments - Agreed to before 7/1/99 (Fire Districts Only)			
OR			
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(17)		
Judgments	(18)		
Refund of Property Taxes to Taxpayers	(19)		
Repairs to Infrastructure Damaged by a Natural Disaster	(20)		

TOTAL LID EXCEPTIONS (B)	(21)	\$	76,500.00
---------------------------------	-------------	-----------	------------------

TOTAL 2011-2012 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A) MINUS: Total Lid Exceptions (B)</i>		\$	79,780.00
---	--	-----------	------------------

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

Hallam Rural Fire Protection District
 in
 Lancaster County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2011-2012

2010-2011 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 90,605.82
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)

$$\frac{1,219,648.00}{2011 \text{ Growth per Assessor}} \div \frac{98,155,576.00}{2010 \text{ Valuation}} = \frac{1.24}{100} \text{ %}$$
 Multiply times 100 To get %

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

$$\frac{5}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}} \text{ %}$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

Hallam Rural Fire Protection District
in
Lancaster County

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER
APPROVED % INCREASE _____ %
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 3,171.20
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 93,777.02
(8)

Less: 2011-2012 Restricted Funds from LC-3 Supporting Schedule 79,780.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 13,997.02
(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.**

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hallam Rural Fire Protection District
IN
Lancaster County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12th day of September 2011, at 7:00 o'clock P.M. at Hallam Rural Fire Protection District 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.

	Clerk/Secretary
2009-2010 Actual Disbursements & Transfers	\$ <u>140,240.82</u>
2010-2011 Actual/Estimated Disbursements & Transfers	\$ <u>292,667.01</u>
2011-2012 Proposed Budget of Disbursements & Transfers	\$ <u>868,000.00</u>
2011-2012 Necessary Cash Reserve	\$ <u>157,779.41</u>
2011-2012 Total Resources Available	\$ <u>1,025,779.41</u>
Total 2011-2012 Personal & Real Property Tax Requirement	\$ <u>156,060.00</u>
Unused Budget Authority Created For Next Year	\$ <u>13,997.02</u>

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$ <u>76,500.00</u>
Personal and Real Property Tax Required for All Other Purposes	\$ <u>79,560.00</u>

----- Cut Off Here Before Sending To Printer -----

Hallam Rural Fire Protection District

Meeting Agenda

September 12, 2011

7:00 P.M.

Call to Order

Roll Call

Reference to the Open Meetings Act

Approval of the August 8th, 2011 Meeting Minutes

Financial Report

Review & Approve Bills to be Paid

Citizen's Communications and Concerns

Station and Vehicles Status

Fire Department Business and Concerns

Other Business for Discussion

- 1. Insurance**
- 2. 2011-2012 Budget**
- 3. Truck Bond**

Next Meeting Date

Adjournment

Please Note: This is a Public Meeting, open to any and all members of the public.

On the building insurance, currently the deductible is \$500. Increasing the deductible to \$1000 would save \$110 per year; increasing to \$2500 would save \$284 per year. It was generally agreed to not change the building deductible.

On the vehicles, currently we have a \$100 comprehensive deductible. Collision is \$1000. A \$250 comprehensive deductible will save us \$391 per year, a \$500 deductible saves \$549 per year and a \$1000 deductible saves \$704 per year. Dick moved and Eldean seconded to increase the comprehensive deductible on insurance coverage to \$500, effective November 1, 2011. Results of vote: Kevin For; Eldean For; Brad Absent; Dick For; Tom For. Motion Carried

2. 2011-2012 Budget

The current budget was presented and discussed.

Eldean moved and Dick seconded to approve the 2011-2012 budget as presented. Results of vote: Kevin For; Eldean For; Brad Absent; Dick For; Tom For. Motion Carried.

Dick moved and Eldean seconded to use the budget document as the audit waiver. Results of vote: Kevin For; Eldean For; Brad Absent; Dick For; Tom For. Motion Carried.

3. Truck Bond

Status of the truck bond was discussed. Mark Simonson with First State Bank had been invited to the meeting, but is not present. Craig Vyhnalek offered to contact Jerry Lentfer and have him look into this.

Craig noted that he ordered wrench brackets for the new pumper truck and had them shipped directly to Toyne for installation.

Craig also noted that the Department will be doing Fire Prevention Week and will be raising funds for stocking stuffers for kids. If they don't raise enough money, they may ask the Board for something like a \$100 donation at a later date.

Tom noted that we overlooked paying one additional bill for the native prairie signs in the amount of \$51.70 to the Crete News. Tom moved and Eldean seconded to pay the bill. Results of vote: Kevin For; Eldean For; Brad Absent; Dick For; Tom For. Motion Carried

Next Meeting date is October 10th at 7:00 P.M.

Eldean moved and Dick seconded to adjourn at 8:03. Results of vote: Kevin For; Eldean For; Brad Absent; Dick For; Tom For. Motion Carried.



Thomas G. Schuerman, Sec/Treas

AFFIDAVIT OF PUBLICATION

State of Nebraska }
LANCASTER COUNTY, } SS.

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper one successive time(s) the first insertion having been on the 7 day of Sept. A.D., 2011 and thereafter on _____, 20____ and that said newspaper is the legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY HALLAM RURAL FIRE PROTECTION DISTRICT IN LANCASTER COUNTY, NEBRASKA	
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12th day of September 2011, at 7:00 o'clock P.M. at Hallam Rural Fire Protection District 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.	
Tom Schuerman, Secretary/Treasurer	
2009-2010 Actual Disbursements & Transfers	\$140,240.82
2010-2011 Actual/Estimated Disbursements & Transfers	\$292,467.01
2011-2012 Proposed Budget of Disbursements & Transfers	\$868,000.00
2011-2012 Necessary Cash Reserve	\$157,779.41
2011-2012 Total Resources Available	\$1,025,779.41
Total 2011-2012 Personal & Real Property Tax Requirement \$	156,060.00
Unused Budget Authority Created For Next Year	\$13,997.02
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Bonds	\$76,500.00
Personal and Real Property Tax Required	\$79,560.00
for All Other Purposes	\$79,560.00
#6678091 1t Sept. 7	

Janice Krueger

Subscribed in my presence and sworn to before me this 19 day of September, 2011

Janice Krueger _____ Notary Public

Printer's Fee, \$ _____

