

2011-2012
STATE OF NEBRASKA
GENERAL BUDGET FORM

Southeast Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County, Nebraska County

This budget is for the Period July 1, 2010, 2011 through June 30, 2011, 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:

AUDITOR OF PUBLIC ACCOUNTS
And The 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:

	Principal and Interest on Bonds
\$ 211,600.00	All Other Purposes
\$ 211,600.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2010, 2011

	Principal
	Interest
\$ -	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: *[Handwritten Signature]*
Printed Name & Title: *Rick Whiting, President*
Mailing Address: *7700 Fingers Dr*
City, Zip: *68516*
Phone Number: *402-483-6769*
E-Mail Address: *SoutheastRuralFire@Gmail.com*

Southeast Fire District in Lancaster County, Nebraska County

#325 P.003/013

09/06/2011 11:53

402+483+0342

From: Jeffrey Frieauff Love CPAs

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	\$ 1,852,060.03	\$ 1,025,522.56	\$ 1,031,484.68
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 2,834.37	\$ 2,875.20	\$ 2,298.26
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 1,854,894.40	\$ 1,028,397.76	\$ 1,033,782.94
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 180,861.11	\$ 188,388.68	\$ 203,461.54
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 732.27	\$ 590.72	\$ -
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 1,474.05	\$ 1,925.84	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	LCCA Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	LCCA Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
14	LCCA Receipts: Other	\$ 52,679.29	\$ 192,978.99	\$ 60,000.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ 1,458,181.56	\$ 815,139.71	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 3,548,822.68	\$ 2,227,421.70	\$ 1,297,244.48
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 139,021.71	\$ 304,431.74	\$ 138,302.52
20	Capital Improvements (Real Property/Improvements)	\$ 38,425.36	\$ 74,067.31	\$ 383,906.20
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 884,796.29	\$ -	\$ 775,035.76
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
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	\$ 1,458,181.56	\$ 815,139.71	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 2,520,424.92	\$ 1,193,638.76	\$ 1,297,244.48
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 1,028,397.76	\$ 1,033,782.94	\$ -

PROPERTY TAX RECAP

Tax from Line 6	\$ 203,461.54
County Treasurer's Commission at 2% of Line 6	\$ 4,069.23
Delinquent Tax Allowance	\$ 4,069.23
Total Property Tax Requirement	\$ 211,600.00

Southeast Fire District in Lancaster County, Nebraska 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 by Fund:	Property Tax Request
General Fund	\$ 124,800.00
Sinking Fund	\$ 86,800.00
Bond Fund	
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 211,600.00

** 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: GENERAL Transfer To: SINKING

Amount: \$ 815,139.71

Reason: CASH FLOW FOR OPERATING PURPOSES AND CAPITAL OUTLAY & IMPROVEMENTS.

Transfer From: SINKING Transfer To: GENERAL

Amount: \$ 815,139.71

Reason: CASH FLOW FOR OPERATING PURPOSES AND CAPITAL OUTLAY AND IMPROVEMENTS,

Transfer From: _____ Transfer To: _____

Amount: _____

Reason: _____

Southeast Fire District in Lancaster County, Nebraska County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Rick Whiting
 (Name of Board Chairperson)

7700 Eiger Dr
 (Mailing Address)

Lincoln NE 68516
 (City & Zip Code)

402-483-6769
 (Telephone Number)

southeastvalfire@6-mail.com
 (E-Mail Address)

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 check one): Contact will be via e-mail if supplied.

- Board Chairperson
- Preparer
- Other Contact

PREPARER

Doreen K. Friehauf
 (Name and Title)

Jeffrey, Friehauf & Love CPAs, LLP
 (Firm Name)

5640 So. 84th Street, Suite 120
 (Mailing Address)

Lincoln, NE 68516
 (City & Zip Code)

(402) 483-5402
 (Telephone Number)

doreen@jflcpa.com
 (E-Mail Address)

OTHER CONTACT

(Name and Title)

(Firm Name)

(Mailing Address)

(City & Zip Code)

(Telephone Number)

(E-Mail Address)

Southeast Fire District in Lancaster County, Nebraska County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	211,600.00
Motor Vehicle Pro-Rate	(2)	\$	-
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 Re- stricted Funds (From 2010-2011 LC-3 Lid Exceptions, Line (10))		\$	86,800.00 (5)
LESS: Amount Spent During 2010-2011		\$	86,800.00 (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)	\$	211,600.00
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	86,800.00 (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)	\$	86,800.00
Bonded Indebtedness	(13)		_____
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)	(17)		_____
OR			
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(18)		_____
Judgments	(19)		_____
Refund of Property Taxes to Taxpayers	(20)		_____
Repairs to Infrastructure Damaged by a Natural Disaster	(21)		_____

TOTAL LID EXCEPTIONS (B)	(21)	\$	86,800.00
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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>		\$	124,800.00
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Total 2011-2012 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

Southeast Fire District
 in
Lancaster County, Nebraska 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 121,162.85
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)

2,331,882.00 / 381,516,687.00 = 0.61 %
 2011 Growth / 2010 Valuation = Multiply times
 per Assessor / 100 To get %

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

4 / 4 = 100.00 %
 # of Board Members / Total # of Members = Must be at least
 voting "Yes" for / in Governing Body .75 (75%) of the
 Increase / Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

Southeast Fire District
 in
Lancaster County, Nebraska 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) 4,240.70
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 125,403.55
(8)

Less: 2011-2012 Restricted Funds from LC-3 Supporting Schedule 124,800.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 603.55
(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.**

Southeast Rural Fire District Board Annual meeting Minutes
Thursday, September 15, 2011 7:30 PM
South Station - 7700 Eiger Drive, Lincoln, NE

The meeting was called to order at 7:30 PM by President Whiting.

The following board members were present: Rick Whiting, Becky Herms, Vaughn Roberts & Dave Halvorsen (late to arrive).
Absent: Ron Olson. A quorum was reached.

It was noted that a copy of the Open Meeting Act was available for viewing.

This is a regular meeting with reasonable notice given.

President Whiting stated that immediately prior to this meeting, long time board member Olsen verbally put in his resignation. It is with the boards regret that we accepted his resignation. His term would have been up for re-election at this meeting.

Minutes of the meeting August 15, 2011 were presented. Motion was made by Roberts to accept the minutes as presented, seconded by Herms. Vote: Whiting yes, Herms yes, Roberts yes. Motion carried

Treasurer's report was presented & also handed out to the residents that were present. There being no questions, it will be placed on file for audit. Herms told the residents that financial reports were being presented at all meetings, welcoming all to attend.

Herms moved that the 2011-2012 Budget be accepted as presented. Roberts seconded.
Vote: Whiting yes, Herms yes, Roberts yes. Motion carried.

Herms moved that the Budget Document be used as the Audit Waiver. Roberts seconded.
Vote: Whiting yes, Herms yes, Roberts yes. Motion carried.

Chief's report is attached.

Chief Porter presented a proposal from Ayars & Ayars for remodeling the 2 bedrooms to make one big conference room at a cost of \$2744 (attached). This amount would be taken off of the total price of the South Station addition if we proceeded with that addition. Roberts moved that we accept the proposal and proceed with the remodel as soon as Ayars was available. Herms seconded. Vote: Whiting yes, Herms yes, Roberts yes. Motion carried.

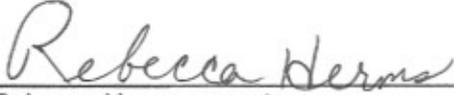
Olsen's term being up, nominations were taken for the open position in his district. Janet Chung was nominated for that position. There being no further nominations, nominations were closed.
Vote: Whiting yes, Herms yes, Roberts yes. Motion carried. Whiting welcomed Chung on the board's behalf as the new board member in that district.

Herms reported having talked to Doreen Friehauf, CPA and John Recknor, Attorney. At Recknors advice, the money in the NPAIT account should be allocated to its own accounts in order to have more clarity. Halvorsen moved that of the \$161,593.23 currently in that account, \$5,000 go to the Fire Prevention Fund, \$120,000 to Sinking Fund and the remainder of approximately \$36,500 to the General Fund, closing the NPAIT account. Roberts seconded. Vote: Whiting yes, Herms yes, Roberts yes, Halvorsen yes. Motion carried.

The next regular meeting has been scheduled for Thursday, October 13, 2011 at 7:00pm, Pine Lake Station due to scheduling conflicts.

At 9:18 pm, Halvorsen made a motion to adjourn. Roberts seconded. Vote: Whiting yes, Herms yes, Roberts yes, Halvorsen yes. Motion carried. Meeting adjourned.

Respectfully submitted


Rebecca Herms, secretary September 15, 2011
Date

Southeast Fire District Board Minutes
Thursday, July 20, 2011 7:00 PM
South Station - 7700 Eiger Drive, Lincoln, NE

The meeting was called to order at 7:00 PM by President Whiting.

The following board members were present: Rick Whiting, Becky Herms, Dave Halvorsen & Vaughn Roberts. Absent: Ron Olson. A quorum was reached.

It was noted that a copy of the Open Meeting Act was available for viewing.

This is a regular meeting with reasonable notice given.

Minutes of the meeting May 12, 2011 were presented. Motion was made by Roberts to accept the minutes as presented, seconded by Herms. Vote: Whiting yes, Herms yes, Roberts yes, Halvorsen yes.

Treasurer's report was presented & placed on file for audit.

Dick from Architectural Design Associates presented their plans for the north and south station. Their presentation is attached. Hampton Development also presented. They will add 5% on top of total construction cost for their services. Preconstruction fees of approximately \$6-8K would be waived if we go into construction. We would be allowed to use our own subs.

Ken Hunter and Bob Gunzel presented a portfolio example and a sample of an ISP. What they presented was not insured, but they are good quality bonds and basically liquid. They have a RAP fee of 5% and transaction fees on top of that. There is still discussion on whether or not the non-tax money can be invested differently and what exactly the requirement for "tax" money investment is.

Chief Porter reported that the Fire Marshall has ordered us to get the 2 underground tanks out of the ground. We were originally ordered to remove them in 1994. We now have until December 31, 2011 to remove the tanks. They are 2, 250 gallon tanks, 1 gas, 1 diesel. General Excavating price is \$9050, TCW is \$13,400. Roberts moved that we accept GE's bid of \$9050. Halvorsen seconded. Vote: Whiting yes, Herms yes, Roberts yes, Halvorsen yes. Motion carried.

Herms reported that Doreen Frieauf will be doing the budget again for this year. She said we would need a budget chair. Halvorsen moved we have Whiting be the budget chair and he could ask for 1-1.5% increase at his discretion. Roberts seconded. Vote: Whiting yes, Herms yes, Roberts yes, Halvorsen yes. Motion carried.

Herms reported that Henderson State Bank will give us a 1 year CD @ 1.2%. Herms will get the CD in place.

The address correction is finally complete. Our station address is officially 7700 Eiger Drive.

Chief's report is attached.

There was discussion on contracts for the paramedics with a possible 2 year commitment starting from when they become fully qualified,

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Southeast Fire District
IN
Lancaster County, Nebraska 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 15th day of September 2011, at 7:00 o'clock P.M. at Southeast Fire Station, 7700 Eiger Drive, Lincoln, NE 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.

Rebecca Helms sec

Clerk/Secretary

2009-2010 Actual Disbursements & Transfers	\$ 2,520,424.92
2010-2011 Actual/Estimated Disbursements & Transfers	\$ 1,193,638.76
2011-2012 Proposed Budget of Disbursements & Transfers	\$ 1,297,244.48
2011-2012 Necessary Cash Reserve	\$ -
2011-2012 Total Resources Available	\$ 1,297,244.48
Total 2011-2012 Personal & Real Property Tax Requirement	\$ 211,600.00
Unused Budget Authority Created For Next Year	\$ 603.55

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$ -
Personal and Real Property Tax Required for All Other Purposes	\$ 211,600.00