

2012-2013
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

RECEIVED

SEP 13 2012

LANCASTER COUNTY

City or Village of Firth
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Lancaster County

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.Haeffner@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:

| | | |
|----|-----------|--|
| \$ | 28,630.00 | Principal and Interest on Bonds |
| \$ | 45,231.30 | All Other Purposes |
| \$ | 73,861.30 | Total Personal and Real Property Tax Required |

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

| | | |
|---------------------------|----|------------|
| Principal | \$ | 375,000.00 |
| Interest | \$ | 155,307.00 |
| Total Bonded Indebtedness | \$ | 530,307.00 |

| | | |
|----|------------|---|
| \$ | 26,378,563 | 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.

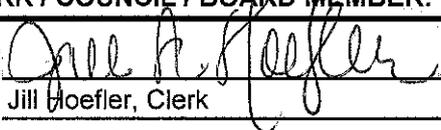
A proposed Budget Summary and Notice of Hearing was duly:

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: 

Printed Name & Title: Jill Hoefler, Clerk

Mailing Address: PO Box 38

City, Zip: Firth, 68358

Phone Number: 402-791-5544

E-Mail Address: villageoffirth@windstream.net

County Clerk's Use ONLY

City or Village of Firth 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 | \$ 145,619.00 | \$ 301,366.00 | \$ 515,944.00 |
| 2 | Investments | \$ 99,030.00 | \$ 67,974.00 | \$ - |
| 3 | County Treasurer's Balance | \$ 934.00 | \$ 858.00 | \$ 858.00 |
| 4 | Beginning Balance Proprietary Function Funds (Only If Page 6 is Used) | | | \$ - |
| 5 | Subtotal of Beginning Balances (Lines 1 thru 4) | \$ 245,583.00 | \$ 370,198.00 | \$ 516,802.00 |
| 6 | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 42,663.00 | \$ 87,541.00 | \$ 73,130.00 |
| 7 | Federal Receipts | | | |
| 8 | State Receipts: Motor Vehicle Pro-Rate | | | |
| 9 | State Receipts: MIRF | | | |
| 10 | State Receipts: Highway Allocation and Incentives | \$ 45,099.00 | \$ 49,266.00 | \$ 46,205.00 |
| 11 | State Receipts: Motor Vehicle Fee | \$ 4,199.00 | \$ 4,218.00 | \$ 4,200.00 |
| 12 | State Receipts: State Aid | \$ 4,573.00 | \$ - | |
| 13 | State Receipts: Municipal Equalization Aid | | | \$ 560.00 |
| 14 | State Receipts: Other | | | |
| 15 | State Receipts: Property Tax Credit | | | |
| 16 | Local Receipts: Nameplate Capacity Tax | | | |
| 17 | Local Receipts: Motor Vehicle Tax | \$ 9,332.00 | \$ 10,000.00 | \$ 10,500.00 |
| 18 | Local Receipts: Local Option Sales Tax | | | |
| 19 | Local Receipts: In Lieu of Tax | | | |
| 20 | Local Receipts: Other | \$ 1,068,516.00 | \$ 339,021.00 | \$ 331,800.00 |
| 21 | Transfers In of Surplus Fees | | | |
| 22 | Transfers In Other Than Surplus Fees | | | |
| 23 | Proprietary Function Funds (Only if Page 6 is Used) | | | \$ - |
| 24 | Total Resources Available (Lines 5 thru 23) | \$ 1,419,965.00 | \$ 860,244.00 | \$ 983,197.00 |
| 25 | Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5) | \$ 1,049,767.00 | \$ 343,442.00 | \$ 885,452.00 |
| 26 | Balance Forward/Cash Reserve (Line 24 MINUS Line 25) | \$ 370,198.00 | \$ 516,802.00 | \$ 97,745.00 |

PROPERTY TAX RECAP

| | |
|---|---------------------|
| Tax from Line 6 | \$ 73,130.00 |
| County Treasurer's Commission at 1% of Line 6 | \$ 731.30 |
| Delinquent Tax Allowance | |
| Total Property Tax Requirement | \$ 73,861.30 |

City or Village of Firth 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 | \$ 135,880.00 | | \$ 10,000.00 | \$ - | | \$ 145,880.00 |
| 3 | Public Safety - Police and Fire | | | | | | \$ - |
| 4 | Public Safety - Other | | | | | | \$ - |
| 5 | Public Works - Streets | \$ 67,580.00 | | \$ 30,000.00 | \$ 28,630.00 | | \$ 126,210.00 |
| 6 | Public Works - Other | | | | | | \$ - |
| 7 | Public Health and Social Services | | | | | | \$ - |
| 8 | Culture and Recreation | \$ 30,640.00 | | \$ 35,000.00 | | | \$ 65,640.00 |
| 9 | Community Development | | | | | | \$ - |
| 10 | Miscellaneous | | | | | | \$ - |
| 11 | Business-Type Activities: | | | | | | |
| 12 | Airport | | | | | | \$ - |
| 13 | Nursing Home | | | | | | \$ - |
| 14 | Hospital | | | | | | \$ - |
| 15 | Electric Utility | | | | | | \$ - |
| 16 | Solid Waste | | | | | | \$ - |
| 17 | Transportation | | | | | | \$ - |
| 18 | Wastewater | \$ 36,993.00 | | \$ 400,000.00 | \$ 4,410.00 | | \$ 441,403.00 |
| 19 | Water | \$ 36,463.00 | | \$ 50,000.00 | \$ 19,856.00 | | \$ 106,319.00 |
| 20 | Other | | | \$ - | | | \$ - |
| 21 | Proprietary Function Funds (Page 6) | | | | | \$ - | \$ - |
| 22 | Total Disbursements & Transfers (Lns 2 thru 21) | \$ 307,556.00 | \$ - | \$ 525,000.00 | \$ 52,896.00 | \$ - | \$ 885,452.00 |

- (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.

City or Village of Firth 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 | \$ 123,329.00 | | \$ 3,968.00 | \$ - | | \$ 127,297.00 |
| 3 | Public Safety - Police and Fire | | | | | | \$ - |
| 4 | Public Safety - Other | | | | | | \$ - |
| 5 | Public Works - Streets | \$ 35,212.00 | | \$ 31,327.00 | \$ 15,685.00 | | \$ 82,224.00 |
| 6 | Public Works - Other | | | | | | \$ - |
| 7 | Public Health and Social Services | | | | | | \$ - |
| 8 | Culture and Recreation | \$ 41,156.00 | | \$ - | \$ - | | \$ 41,156.00 |
| 9 | Community Development | | | | | | \$ - |
| 10 | Miscellaneous | | | | | | \$ - |
| 11 | Business-Type Activities: | | | | | | |
| 12 | Airport | | | | | | \$ - |
| 13 | Nursing Home | | | | | | \$ - |
| 14 | Hospital | | | | | | \$ - |
| 15 | Electric Utility | | | | | | \$ - |
| 16 | Solid Waste | | | | | | \$ - |
| 17 | Transportation | | | | | | \$ - |
| 18 | Wastewater | \$ 22,377.00 | | \$ - | \$ 4,411.00 | | \$ 26,788.00 |
| 19 | Water | \$ 35,497.00 | | \$ 10,625.00 | \$ 19,855.00 | | \$ 65,977.00 |
| 20 | Other | | | | | | \$ - |
| 21 | Proprietary Function Funds | | | | | | \$ - |
| 22 | Total Disbursements & Transfers (Ln 2 thru 21) | \$ 257,571.00 | \$ - | \$ 45,920.00 | \$ 39,951.00 | \$ - | \$ 343,442.00 |

- (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.

City or Village of Firth 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 | \$ 110,032.00 | | \$ 748.00 | | | \$ 110,780.00 |
| 3 | Public Safety - Police and Fire | | | | | | \$ - |
| 4 | Public Safety - Other | | | | | | \$ - |
| 5 | Public Works - Streets | \$ 53,405.00 | | \$ 622,658.00 | | | \$ 676,063.00 |
| 6 | Public Works - Other | | | | | | \$ - |
| 7 | Public Health and Social Services | | | | | | \$ - |
| 8 | Culture and Recreation | \$ 44,449.00 | | \$ - | | | \$ 44,449.00 |
| 9 | Community Development | | | | | | \$ - |
| 10 | Miscellaneous | | | | | | \$ - |
| 11 | Business-Type Activities: | | | | | | |
| 12 | Airport | | | | | | \$ - |
| 13 | Nursing Home | | | | | | \$ - |
| 14 | Hospital | | | | | | \$ - |
| 15 | Electric Utility | | | | | | \$ - |
| 16 | Solid Waste | | | | | | \$ - |
| 17 | Transportation | | | | | | \$ - |
| 18 | Wastewater | \$ 18,472.00 | | \$ - | \$ 4,410.00 | | \$ 22,882.00 |
| 19 | Water | \$ 35,882.00 | | \$ 148,460.00 | \$ 11,251.00 | | \$ 195,593.00 |
| 20 | Other | | | | | | \$ - |
| 21 | Proprietary Function Funds | | | | | | \$ - |
| 22 | Total Disbursements & Transfers (Ln 2 thru 21) | \$ 262,240.00 | \$ - | \$ 771,866.00 | \$ 15,661.00 | \$ - | \$ 1,049,767.00 |

- (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.

City or Village of Firth in Lancaster County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

David Hobelman

(Name of Board Chairperson)

709 Everett

(Mailing Address)

Firth 68358

(City & Zip Code)

402-791-5754

(Telephone Number)

kdh6576Vwindstream.net

(E-Mail Address)

PREPARER

Mike Hoefler, Treasurer

(Name and Title)

Village of Firth

(Firm Name)

PO Box 38

(Mailing Address)

Firth 68358

(City & Zip Code)

402-890-2340

(Telephone Number)

mhoefler@1fsb.com

(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

OTHER CONTACT

Jill Hoefler, Clerk

(Name and Title)

Village of Firth

(Firm Name)

PO Box 38

(Mailing Address)

Firth 68358

(City & Zip Code)

402-791-5544

(Telephone Number)

villageoffirth@windstream.net

(E-Mail Address)

City or Village of Firth in Lancaster County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

| | | | |
|--|-------------|-----------|-------------------|
| Total Personal and Real Property Tax Requirements | (1) | \$ | 73,861.30 |
| Motor Vehicle Pro-Rate | (3) | \$ | - |
| In-Lieu of Tax Payments | (2) | \$ | - |
| 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)) | (4) | | |
| LESS: Amount Spent During 2011-2012 | (5) | | |
| LESS: Amount Expected to be Spent in Future Budget Years | (6) | | |
| Amount to be included on 2012-2013 Restricted Funds (<u>Cannot Be A Negative Number</u>) | (7) | \$ | - |
| Motor Vehicle Tax | (8) | \$ | 10,500.00 |
| Local Option Sales Tax | (9) | \$ | - |
| Transfers of Surplus Fees | (10) | \$ | - |
| Highway Allocation and Incentives | (11) | \$ | 46,205.00 |
| MIRF | (12) | \$ | - |
| Motor Vehicle Fee | (13) | \$ | 4,200.00 |
| Municipal Equalization Fund | (14) | \$ | 560.00 |
| Insurance Premium Tax | (15) | | |
| TOTAL RESTRICTED FUNDS (A) | (16) | \$ | 135,326.30 |

LC-3 Lid Exceptions

| | | | |
|--|-------------|-----------|------------------|
| Capital Improvements (Real Property and Improvements on Real Property) | (17) | | |
| LESS: Amount of prior year capital improvements that were excluded from prior year 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) | \$ | - |
| Bonded Indebtedness | (20) | \$ | 28,630.00 |
| Public Facilities Construction Projects (Statutes 72-2301 to 72-2308) | (21) | | |
| Interlocal Agreements/Joint Public Agency Agreements | (22) | \$ | 6,500.00 |
| 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) | \$ | 35,130.00 |

| | |
|--|----------------------|
| TOTAL 2012-2013 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) | \$ 100,196.30 |
| <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.

City or Village of Firth
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 96,838.74
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)

$$\frac{36,926.00}{2012 \text{ Growth per Assessor}} \div \frac{25,411,643.00}{2011 \text{ Valuation}} = \frac{0.15}{\text{Multiply times 100 To get \%}}$$

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

City or Village of Firth
IN
Lancaster County

| | |
|---|--------------------------|
| TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) | <u>3.50 %</u> (6) |
| Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) | <u>3,389.36</u> (7) |
| Total Restricted Funds Authority = Line (1) + Line (7) | <u>100,228.10</u> (8) |
| Less: 2012-2013 Restricted Funds from LC-3 Supporting Schedule | <u>100,196.30</u> (9) |
| Total Unused Restricted Funds Authority = Line (8) - Line (9) | <u>31.80</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

City or Village of Firth 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 - | 73,861.30 | | | | | 73,861.30 | 26,378,563 | 0.280005 |

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)]

| |
|----------|
| 0.280005 |
|----------|

(Box 1)

Tax Request to Support Interlocal Agreements

| |
|----------|
| 6,500.00 |
|----------|

(Box 2)

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

| |
|----------|
| 0.024641 |
|----------|

(Box 3)
5 Cents or LESS

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

| |
|----------|
| 0.255364 |
|----------|

(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.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

City or Village of Firth
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 4th day of September 2012, at 7:30 o'clock P.M., at Village Office 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 |
|--|-----------------|
| 2010-2011 Actual Disbursements & Transfers | \$ 1,049,767.00 |
| 2011-2012 Actual/Estimated Disbursements & Transfers | \$ 343,442.00 |
| 2012-2013 Proposed Budget of Disbursements & Transfers | \$ 885,452.00 |
| 2012-2013 Necessary Cash Reserve | \$ 97,745.00 |
| 2012-2013 Total Resources Available | \$ 983,197.00 |
| Total 2012-2013 Personal & Real Property Tax Requirement | \$ 73,861.30 |
| Unused Budget Authority Created For Next Year | \$ 31.80 |
| Breakdown of Property Tax: | |
| Personal and Real Property Tax Required for Bonds | \$ 28,630.00 |
| Personal and Real Property Tax Required for All Other Purposes | \$ 45,231.30 |

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

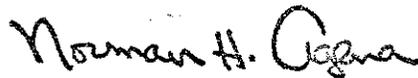
VILLAGE OF FIRTH

| | | |
|---------------------------------------|-----------|-------------------|
| 2012 Total Valuation | \$ | 26,378,563 |
| Valuation Attributed to Growth | \$ | 36,926 |

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

LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS

COUNTY-CITY BUILDING

LINCOLN, NEBRASKA 68508-2864

PHONE (402) 441-7463

FAX (402) 441-8759

NORMAN H. AGENA
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN
CHIEF FIELD DEPUTY

SCOTT GAINES
CHIEF ADMINISTRATIVE DEPUTY

CERTIFICATE OF VALUATION

for tax year 2011

for

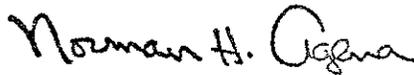
VILLAGE OF FIRTH

| | | |
|---------------------------------------|-----------|-------------------|
| 2011 Total Valuation | \$ | 25,411,643 |
| Valuation Attributed to Growth | \$ | 38,540 |

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

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

Dated this 17th day of August, 2011.



Norman H. Agena

**MINUTE RECORD
VILLAGE OF FIRTH
REGULAR MEETING**

September 4, 2012

The regular meeting of the Chairman and Village Board of Trustees of the Village of Firth, Nebraska was convened in open and public session on the **4th day of September, 2012** in the Village Office at the Firth Community Center. Normal notification procedures were observed. The meeting was called to order by the chairman at 7:00 p.m. and the following members were present: Thelma DeYong, Dave Hobelman, Diane Wieskamp, Phil TenHulzen and Jarred Meyer. Chairman Hobelman presided and the Village Clerk recorded the minutes. The Clerk noted the location of the Open Meetings Act posted in the meeting room for public viewing.

A motion was made by Diane Wieskamp, seconded by Thelma DeYong, to approve the meeting agenda. Roll call vote: 4 Yeas, No Nays. Motion carried.

The minutes of the August meeting were declared approved as presented.

It was moved by Jarred Meyer, seconded by Dave Hobelman, to approve the change order from Bill Wieskamp/Matt Barber for additional work they had to do on the park garage roofing project. The invoice was in the amount of \$1,500. The Village will pay the amount minus the credit for the remaining sheeting allowance from the original contract. The amount will be paid upon a corrected invoice showing the credit back. Roll call vote: 4 Yeas, no Nays, Diane Wieskamp abstained. Motion carried.

It was moved by Jarred Meyer, seconded by Diane Wieskamp to approve a change order in the amount of \$1,485.00 for extra work that was done to finish up the detention cell project. Roll call vote: 4 Yeas, no Nays. Motion carried.

The monthly financial reports were presented by the Village Treasurer. It was moved by Jarred Meyer, seconded by Diane Wieskamp, to approve the financial reports as given. Roll call vote: 4 Yeas, No Nays. Motion carried.

It was moved by Thelma DeYong, seconded by Jarred Meyer, to approve payment of current bills as presented. Roll call vote: 4 Yeas, No Nays. Motion carried.

The prior month paid bills are as follows:

| | |
|-----------------------------------|-----------|
| Salaries | 5,432.37 |
| Payroll Taxes | 457.77 |
| Allied Building Products | 3,968.39 |
| BARCO | 468.32 |
| Bill Wieskamp/Matt Barber | 8,628.61 |
| Black Hills Energy | 24.10 |
| DHHS | 42.00 |
| Farmers Cooperative | 414.45 |
| First National Bank | 645.45 |
| Gideons International | 500.00 |
| Huenink Refuse | 3,328.00 |
| Lancaster County Sheriff's Office | 470.65 |
| League of Nebraska Municipalities | 839.00 |
| McNally Law Office | 100.00 |
| Melinda Maendele | 1,189.71 |
| Midwest Laboratories, Inc | 52.78 |
| Nebraska Department of Revenue | 1,048.11 |
| Norris Public Power | 2,311.22 |
| Olsson Associates, Inc. | 74.45 |
| Sam's Club | 1,049.67 |
| Small Engine Specialists, Inc. | 28.29 |
| Verizon | 430.60 |
| Voice News | 152.19 |
| Windstream | 121.42 |
| Employee Reimbursements | 27.80 |
| Total | 31,805.35 |

Phil TenHulzen was given the oath of office and became an official Village Trustee. He fills the vacancy left when his father, Paul TenHulzen resigned earlier in the year.

It was moved by Jarred Meyer, seconded by Diane Wieskamp to accept the recommendation of the Planning Commission and approve a building permit for Doug & Lori Borer to build an addition on the existing attached garage on the property known as 26805 South

84th Street. Roll call vote: 5 Yeas, no Nays. Motion carried.

There was some discussion regarding the building permit application submitted by Gary Hargerink.

At 7:30pm Chairman Hobelman closed the regular meeting and opened a public Budget Hearing.

Treasurer Mike Hoefler reviewed and explained the budget for the 2012-2013 fiscal year.

Chairman Hobelman closed the Budget Hearing and reopened the regular meeting at 7:50pm.

It was moved by Dave Hobelman, seconded by Jarred Meyer, to approve an additional 1% increase in the total 2012-2013 Funds Subject to Limitation. Roll call vote: 5 Yeas, no Nays. Motion carried.

It was moved by Thelma DeYong, seconded by Diane Wieskamp, to adopt the 2012-2013 budget as published. Roll call vote: 5 Yeas, no Nays. Motion carried.

It was moved by Diane Wieskamp, seconded by Jarred Meyer, to approve Resolution #2012-09-1 setting the 2012-2013 General Fund property tax request at \$45,231.00 and the 2012-2013 Bond Fund property tax request at \$28,630.00. Roll call vote: 5 Yeas, no Nays. Motion carried.

After more discussion it was moved by Dave Hobelman, seconded by Phil TenHulzen to accept the recommendation of the Planning Commission and deny a building permit for Gary Hartgerink to build an addition to his out building. The proposed structure is larger than the square footage amount allowed under the zoning ordinance. Roll call vote: 5 Yeas, no Nays. Motion carried.

Jerry Prange, representing the Lakeview Board was present to discuss the status of the building, etc. He stated that the public forum showed a real push to keep Lakeview as some kind of elder care facility. The Lakeview Board's first choice would be to continue as Lakeview. Last choice would be to sell the whole building. Right now the board is researching different funding options and sources.

It was moved by Jarred Meyer, seconded by Diane Wieskamp, to approve Resolution 2012-09-2 to sell the 1995 Chevy Village truck and snow blade as surplus property. The truck will be advertised September 15-October 31. Sealed bids will be opened at the November regular meeting. Roll call vote: 5 Yeas, no Nays. Motion carried.

It was moved by Jarred Meyer, seconded by Diane Wieskamp to allow special event liquor licenses for events held at the community center only for established businesses who currently hold an on premise liquor license. Roll call vote: 5 Yeas, no Nays. Motion carried.

It was moved by Phil TenHulzen, seconded by Diane Wieskamp, to raise the community center rental deposit amount from \$50 to \$200. Roll call vote: 5 Yeas, no Nays. Motion carried.

It was agreed to table the new nuisance ordinance until the October meeting to allow thorough review.

It was agreed to purchase and post 20mph speed limit signs at all the entrances to the business district in town. It was also agreed to designate the south side of 2nd Street between the two ball field driveways as a No Parking Zone. The north side of 2nd Street east of the maintenance shop will be a No Parking Zone. The signs will be ordered this month.

It was agreed to have Jarred Meyer contact Thrasher basements to see what their bid would be on more excavation for the east wall repair.

The surveillance system bid was again put on hold.

Vandalism and loitering issues mainly at the park were discussed. It was agreed that the contract hours for the sheriff should happen at times when these issues usually happen. The sheriff will be asked to have a representative at the next meeting.

It was moved by Dave Hobelman, seconded by Diane Wieskamp, to pay for 2 people to attend the upcoming Pathways to Community Vitality conference in Nebraska City. Jill Hoefler and Sharon Ohmberger will represent Firth at the conference. Roll call vote: 5 Yeas, no Nays. Motion carried.

Village maintenance will get an estimate on what it would cost to install a sprinkler system for the community center front and side lawn.

It was moved by Thelma DeYong, seconded by Phil TenHulzen to approve the service contract with McGuire Iron for cleaning the bowl of the water tower (in the amount of \$1,850.00.)

The stop signs have all been replaced in the village. Replacement Yield signs have been ordered.

Open Forum

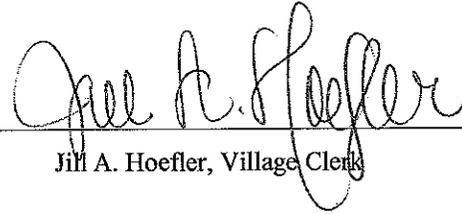
Phil TenHulzen read a note from Paul TenHulzen stating he would like to contribute to a display case of some sort to be hung in the community center. This would be a place to display old photos, congratulations, awards, etc. The Board will come up with a plan to utilize something of this sort.

Kristin Draper stated that Hickman's water tower is out of service for repair until 9/24. The Hickman Fire Department will be filling their water trucks in Firth.

It was agreed to hold the November regular meeting on Monday 11/5, since the general election will be November 6.

Committee reports were given.

Meeting adjourned



Jill A. Hoefler, Village Clerk

VOICE NEWS

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

INVOICE - AFFIDAVIT OF PUBLICATION

| | | | |
|-----------|--------|----------|-----------|
| INVOICE # | 120874 | DUE DATE | 9/29/2012 |
|-----------|--------|----------|-----------|

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 |
| Firth, Village of P.O. Box 38 Firth, NE 68358 |

City or Village of Firth
 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 4th day of September 2012, at 7:30 o'clock P.M., at Village Office 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 |
|--|-----------------|
| 2010-2011 Actual Disbursements & Transfers | \$ 1,049,767.00 |
| 2011-2012 Actual/Estimated Disbursements & Transfers | \$ 343,442.00 |
| 2012-2013 Proposed Budget of Disbursements & Transfers | \$ 885,452.00 |
| 2012-2013 Necessary Cash Reserve | \$ 97,745.00 |
| 2012-2013 Total Resources Available | \$ 983,197.00 |
| Total 2012-2013 Personal & Real Property Tax Requirement | \$ 73,861.30 |
| Unused Budget Authority Created For Next Year | \$ 31.80 |

Breakdown of Property Tax:

| | |
|--|--------------|
| Personal and Real Property Tax Required for Bonds | \$ 28,630.00 |
| Personal and Real Property Tax Required for All Other Purposes | \$ 45,231.30 |

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 4th day of September 2012, at 7:30 o'clock P.M., at Village Office 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 | \$ 86,961.00 |
| 2011 Tax Rate | 0.342209 |
| Property Tax Rate (2011-2012 Request/2012 Valuation) | 0.329665 |
| 2012-2013 Proposed Property Tax Request | \$ 73,861.30 |
| Proposed 2012 Tax Rate | 0.280005 |

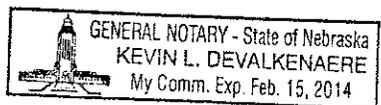
| | |
|-----------------------------------|--------------------|
| 1 | Successive Week(s) |
| Beginning with the issue of: | 8/30/2012 |
| and ending with the issue of: | 8/30/2012 |
| publisher's fee at Legal Rate is: | \$49.65 |

[Signature]

Bill Bryant, Editor

| Summary Information | Weekly Cost |
|---------------------|-------------|
| Budget Hearing | 49.65 |
| State Sales Tax | 0.00 |

and sworn before me, this 30 day of August, 2012
[Signature]
 Notary Public



Motion by Dave Hobelman, second by Jared Meyer to approve an additional 1% increase in the Total 2012-2013 Funds Subject to Limitation.

Motion by Thelma DeLong second by Diane Westkamp to adopt the 2012-2013 budget as published.

RESOLUTION NO. 2012-09-1

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 Firth, 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 Firth, 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 Firth, Nebraska, by a majority vote, resolves that:

1. The 2012-13 General Fund property tax request be set at \$45,231.
2. The 2012-13 Bond Fund property tax request be set at \$28,630.
3. A copy of this resolution be certified and forwarded to the County Clerk prior to September 20, 2012.

Joe A. Hoefler - Village Clerk

AGREEMENT BETWEEN LANCASTER COUNTY
AND THE VILLAGE OF FIRTH

THIS AGREEMENT, made and entered into this 12th day of March, 2012, by and between the County of Lancaster, Nebraska, hereinafter referred to as "County," and the Village of Firth, Nebraska, hereinafter referred to as "Village."

WHEREAS, the Village, located in Lancaster County, Nebraska, is desirous of obtaining dedicated Law Enforcement Services; and

WHEREAS, the Lancaster County Sheriff is charged with the responsibility of law enforcement in the County generally; and

WHEREAS, the Village desires to contract with the County for the services of law enforcement officers supervised by the Sheriff and supported by the full resources of the Sheriff's Office, and

WHEREAS, such contracts are authorized by the Inter-local Cooperation Act, Neb. Rev. Stat. 13-801 et seq. (Reissue 2007); and

WHEREAS, the County is willing to contract for the rendition of such services on the terms and conditions hereinafter set forth.

NOW, THEREFORE, is consideration of the mutual covenants herein contained, it is agreed as follows by the parties hereto:

1) The County, on behalf of the Sheriff of Lancaster County, agrees to provide law enforcement services within the corporate limits of the Village to the extent and in the manner hereinafter set forth:

2) The Sheriff shall assign one deputy for duty in the Village. If at all possible, such deputy preferably should live near the Village and, during the deputy's duty hours with the Village, shall work within the Village and its three-mile limit, except when an extreme law enforcement emergency may require the deputy's presence elsewhere. The Chairman of the Board of Trustees shall be advised of the deputy to be assigned to duty in the Village at least fourteen (14) days prior to the commencement of such assignment, and the Village may make known any objection to the Sheriff.

3) If possible, thirty (30) days prior to the scheduled work dates, the Village shall advise the Sheriff of the days and times when the Village desires to have service during the ensuing month. The Sheriff shall then provide the schedule to his deputies. Under a system which the Sheriff may determine, the deputies of his office may then indicate their desire to work any portion or all of the schedule. The Sheriff shall determine which deputies shall be made available for any particular time on the schedule. The principles to be applied to his decision include, without limitation, the desirability of having consistency in the deputies assigned under this contract and the desirability of assuring that the deputies do not work excessive hours. Should the Village indicate a preference of the deputy to be assigned, the Sheriff will endeavor to honor such request, to the extent such request is reasonably possible.

4) All matters relating to the duties, standards of service, discipline of officers, rendition of performance, training and other such matters incident to the performance of this agreement and the personnel employed in the performance of this contract shall be under the exclusive control of the Sheriff. In exercising this control, the Sheriff shall give due consideration to those reasonable requests of the Village which are properly brought to his attention. In order to more adequately serve the needs of the Village, the deputies shall, at the beginning of each shift, pick up any written complaints or requests for special assignments at a previously designated location.

5) The deputy shall be a member of the Sheriff's Office, trained by the Sheriff and under the direct and exclusive control of the Sheriff. They shall have all the authority of any other deputy of the Sheriff's Office.

6) The services to be rendered under this contract shall include, but are not limited to, enforcement of the statutes of the State of Nebraska and those Municipal Ordinances of the Village which are normally considered to be of a law enforcement nature. It is understood and agreed, however, that all prosecutions arriving from violations of Municipal Ordinances shall be the sole responsibility of the Village.

7) The County and its agencies shall assume responsibility for supplying all supervision, materials, communications and equipment (including vehicles) which are necessary for the performance of law enforcement services in the Village. Maintenance of vehicles and all other equipment furnished by the County shall be provided in the same manner as provided for the vehicles and equipment used by all other Sheriff's deputies, and the same shall be replaced with new equipment at the same intervals equipment utilized by other Sheriff's deputies is replaced.

8) Compensation for the deputy and provision for bonds, fringe benefits, insurance and Workers' Compensation shall be the sole responsibility of the County. The County shall pay all overhead costs, to include: training expenses, record keeping expenses and all other administrative costs.

9) The Village shall not be called upon to assume any liability for the direct payment of any salaries, wages or other compensation for the services of the deputy, including payments for injury or sickness, unless such sickness or injury is caused by the intentional or negligent acts of Village officers or employees.

10) Any provision to the contrary notwithstanding, the parties hereby agree:

- (a) That any time which a deputy shall spend as a result of conducting investigations or appearing in court in connection with violations of Village Ordinances, and any other time resulting from special services specifically requested by the Chairman of the Board of Trustees through the Village Clerk or Village Attorney shall be charged to the Village and added to the amount which appears in Paragraph 11 below;
- (b) Any compensation to which a deputy shall become entitled as a result of conducting investigations or appearing in court in connection with violations of state statutes shall be the responsibility of the County;
- (c) Any compensation to which the deputies shall become entitled as a result of performing any duties in the course of their regular duties as Sheriff's deputies, and not on behalf of the Village, shall be the responsibility of the County.
- (d) The Village, at its own expense, shall provide liability insurance and send a certificate of insurance to Lancaster County to indemnify itself in the event that it becomes liable for the payment of a judgement based upon the acts of the deputy in the enforcement of a Municipal Ordinance, as provided in Neb. Rev. Stat. 13-1801 (Reissue 2007) as amended.

11) The Village shall pay the County for each hour a deputy is assigned to the Village under this agreement at a rate equal to the overtime compensation which the County pays the deputy who worked the duty. In addition, the Village agrees to reimburse the County for wear and tear to the Sheriff's vehicles used in connection and

pursuant to the terms of this agreement at a rate of fifty-five & one half cents (\$.555) per mile, pursuant to the mileage reimbursement rate for County employees set by Neb. Rev. Stat. 23-1112. The State of Nebraska may change this rate at any time pursuant to Neb. Rev. Stat. 81-1176 and the Village will be notified of the rate of change at such time. In the event of a rate change, the Village agrees to reimburse the County at the new rate. Payment shall be due and payable from the Village to the County within seven (7) days of the day of the regular board meeting of the Board of Trustees of each calendar month. Statements must be submitted by the County at least seven (7) days prior to the day of the regular board meeting of the Board of Trustees of each calendar month. Services under this contract shall commence on April 01, 2012.

12) This agreement may be expanded upon agreement by the parties to include additional hours and deputies as the need for such additions is determined by the Sheriff and the Village.

13) The initial term of this agreement is April 01, 2012, to March 31, 2013. Thereafter, this agreement shall automatically continue in full force and effect for the succeeding year unless terminated by either party pursuant to Paragraph 14.

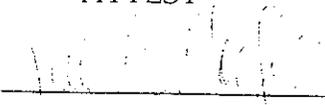
14) This agreement may be terminated by either party to the agreement notifying the other party in writing of such party's intention to terminate the agreement not less than ninety (90) days prior to March 31st of the contracted term. In the event of termination of this agreement by either party, all equipment, materials and supplies provided by the County for law enforcement in the Village shall be retained by the County. Any supplies furnished by the Village for Village purposes shall be retained by the Village.

15) The monetary amount the Village shall pay the County for the law enforcement services provided may be renegotiated each year. This negotiation may reflect increased wage or salary expenses or increases in other operating expenses incurred by the County which shall have occurred since the last prior year in which the rate was adjusted. Any adjustment in the rate set forth herein shall be made at least three months prior to the renewal date of this agreement.

16) Any previous agreements between the aforementioned parties, and any amendments thereto, are terminated at such time as this agreement becomes effective.

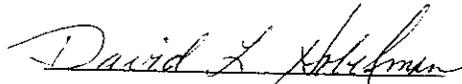
EXECUTED this 6th day of November, 2012, by the Village of Firth.

ATTEST



Village Clerk

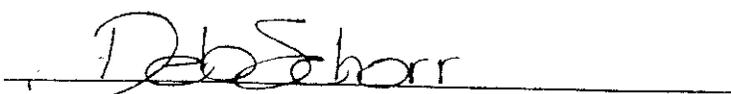
VILLAGE OF FIRTH



Board of Trustees, Chair

EXECUTED this 20th day of November, 2012, by Lancaster County.

BY THE BOARD OF COUNTY COMMISSIONERS
LANCASTER COUNTY, NEBRASKA



Deb Schorr, Chair

APPROVED AS TO FORM
this 20th day of November, 2012.



for JOSEPH P. KELLY
Lancaster County Attorney