

**2012-2013
STATE OF NEBRASKA
GENERAL BUDGET FORM**

FIRTH RURAL FIRE DISTRICT **RECEIVED**

TO THE COUNTY BOARD AND COUNTY CLERK OF SEP 20 2012
LANCASTER County

LANCASTER COUNTY
CLERK

This budget is for the Period July 1, 2012 through June 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/Board Member Hereby Certifies:

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

\$ 94,780.00	Principal and Interest on Bonds
\$ 98,000.00	All Other Purposes
\$ 192,780.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2012

\$ 1,500,000.00	Principal
\$ 694,990.00	Interest
\$ 2,194,990.00	Total Bonded Indebtedness

\$ 245,517,693 **Total Certified Valuation (All Counties)**
(Certification of Valuation(s) from County Assessor MUST be attached)

CLERK/BOARD MEMBER:

Signature: 
 Printed Name & Title: Eric Johnson
 Mailing Address: PO Box 124
 City, Zip: Panama NE 68419
 Phone Number: 402-788-2586
 E-Mail Address: ej25818@windstream.net

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.

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 29 is less than \$10,000)

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

County Clerk's Use ONLY

FIRTH RURAL FIRE DISTRICT in LANCASTER County

Line No.	TOTAL ALL FUNDS	Actual 2010 - 2011 (Column 1)	Actual/Estimated 2011 - 2012 (Column 2)	Adopted Budget 2012 - 2013 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 137,165.00	\$ 1,020,511.00	\$ 219,758.00
3	Investments	\$ -	\$ -	
4	County Treasurer's Balance	\$ 5,096.00	\$ 4,325.00	\$ 8,719.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 142,261.00	\$ 1,024,836.00	\$ 228,477.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 97,636.00	\$ 153,086.00	\$ 189,000.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
9	State Receipts: State Aid			
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ -	\$ -	
14	Local Receipts: Other	\$ 1,474,948.00	\$ 4,004.00	\$ 5,800.00
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)	\$ -	\$ -	\$ 15,000.00
17	Total Resources Available (Lines 5 thru 16)	\$ 1,714,845.00	\$ 1,181,926.00	\$ 438,277.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 60,628.00	\$ 63,801.00	\$ 73,000.00
20	Capital Improvements (Real Property/Improvements)	\$ 596,920.00	\$ 650,585.00	\$ 4,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 9,857.00	\$ 184,813.00	\$ 20,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 22,604.00	\$ 54,250.00	\$ 89,066.00
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)	\$ -	\$ -	\$ 15,000.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 690,009.00	\$ 953,449.00	\$ 201,066.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 1,024,836.00	\$ 228,477.00	\$ 237,211.00

PROPERTY TAX RECAP	Tax from Line 6	\$ 189,000.00
	County Treasurer's Commission at 2% of Line 6	\$ 3,780.00
	Delinquent Tax Allowance	\$ -
	Total Property Tax Requirement	\$ 192,780.00

FIRTH RURAL FIRE 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	\$ 73,000.00
Sinking Fund	\$ 25,000.00
Bond Fund	\$ 94,780.00
_____ Fund	_____
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 192,780.00

** 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:
General Fund	Sinking Fund
Amount: \$	
	15,000.00
Reason: Excess of general fund revenues over expenditures transferred to Sinking Fund.	

Transfer From:	Transfer To:
_____	_____
Amount:	
Reason:	

Transfer From:	Transfer To:
_____	_____
Amount:	
Reason:	

FIRTH RURAL FIRE DISTRICT in LANCASTER County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON
Eric Johnson <i>(Name of Board Chairperson)</i>
PO Box 124 <i>(Mailing Address)</i>
Panama NE 68419 <i>(City & Zip Code)</i>
402-788-2586 <i>(Telephone Number)</i>
<u>ej25818@windstream.net</u> <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
DeLoyce Harris <i>(Name and Title)</i>
Accountant <i>(Firm Name)</i>
PO Box 141 <i>(Mailing Address)</i>
Panama NE 68419 <i>(City & Zip Code)</i>
402-788-2829 <i>(Telephone Number)</i>
<u>ddharris5@windstream.net</u> <i>(E-Mail Address)</i>

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

FIRTH RURAL FIRE DISTRICT in LANCASTER County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds	
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Total Personal and Real Property Tax Requirements	(1) \$	192,780.00
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 2011-2012 Capital Improvements Excluded from Restricted Funds (From 2011-2012 LC-3 Lid Exceptions, Line (10))	(5)	_____
LESS: Amount Spent During 2011-2012	(6)	_____
LESS: Amount Expected to be Spent in Future Budget Years	(7)	_____
Amount to be included on 2012-2013 Restricted Funds <u>(Cannot be a Negative Number)</u>	(8) \$	_____

TOTAL RESTRICTED FUNDS (A)	(9) \$	192,780.00
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LC-3 Lid Exceptions	
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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) \$	89,066.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)	_____
Interlocal Agreements/Joint Public Agency Agreements	(15) \$	5,500.00
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) \$	94,566.00
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TOTAL 2012-2013 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>	\$ 98,214.00
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Total 2012-2013 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

FIRTH RURAL FIRE 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)	<u>3.50</u> % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>3,327.80</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>98,407.80</u> (8)
Less: 2012-2013 Restricted Funds from LC-3 Supporting Schedule	<u>98,214.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>193.80</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.**

VOICE NEWS

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

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	121249	DUE DATE	10/6/2012
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THE STATE OF NEBRASKA } ss. Bill Bryant, being duly sworn,
County of Lancaster } says that he is the editor of

VOICE NEWS

News of Western Otoe, Western Johnson,

Northern Gage, Western Cass & Lancaster Counties,

a legal newspaper which is published and is in general circulation in Lancaster County, Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue.

That to affiant's personal knowledge, the annexed notice was published in said newspaper:

BILL TO
Firth Rural Fire District Dee Harris PO Box 141 Panama, NE 68419

[Attach copy of notice here]

1	Successive Week(s)
Beginning with the issue of:	9/6/2012
and ending with the issue of:	9/6/2012
Publisher's fee at Legal Rate is:	\$38.71

Bill Bryant

Bill Bryant, Editor

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

FIRTH RURAL FIRE 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 18th day of September 2012, at 7:00 o'clock P.M. at Firth Fire Station, Firth 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.

Kristin L. Draper
Clerk/Secretary

2010-2011 Actual Disbursements & Transfers	\$ 690,009.00
2011-2012 Actual/Estimated Disbursements & Transfers	\$ 953,449.00
2012-2013 Proposed Budget of Disbursements & Transfers	\$ 186,066.00
2012-2013 Necessary Cash Reserve	\$ 237,211.00
2012-2013 Total Resources Available	\$ 423,277.00
Total 2012-2013 Personal & Real Property Tax Requirement	\$ 192,780.00
Unused Budget Authority Created For Next Year	\$ 193.80

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$ 94,780.00
Personal and Real Property Tax Required for All Other Purposes	\$ 98,000.00

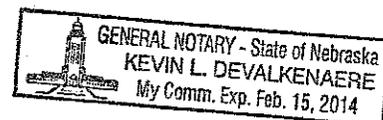
Summary Information	Weekly Cost
Budget Notice	38.71
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 6 day of

September, 2012

Kevin L. Devalkenaere

Notary Public



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

FIRTH FIRE DISTRICT

2012 Total Valuation	\$	204,871,409
Valuation Attributed to Growth	\$	2,502,137

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

CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less.
b) community colleges, and c) school districts}

TAX YEAR 2012

(certification required on or before August 20th, of each year)

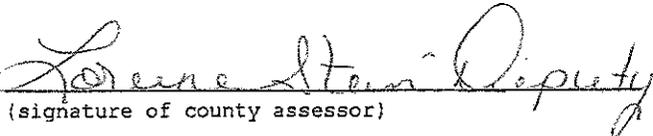
TO : ERIC JOHNSON, CHAIRMAN OF THE BOARD
FIRTH RURAL FIRE DISTRICT
PO BOX 124
PANAMA, NE 68419-

TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
FIRTH FIRE GEN	FIRE-DISTRICT	870,885	40,646,284

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

I Patti Milligan, Gage County Assessor 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, pursuant to Neb. Stat. 13-509 and 13-518.


(signature of county assessor)

8-17-2012
(date)



CC: County Clerk, Gage County
CC: County Clerk where district is headquartered, if different county, Lancaster County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2012

Budget Hearing Minutes for the Firth Rural Fire District

The Budget Hearing of the Firth Rural Fire District was held the 18th day of September, 2012 at 7:06pm.

Board Members:

Present:

Eric Johnson
Gale Huenink
Kristin Draper
Dorothy Doeschot
Vacant

Absent

1% Increase in Restricted Funds Authority

A Motion was made by Dorothy Doeschot and seconded by Gale Huenink to increase the total restricted funds authority by an additional 1%.

4 Ayes 0 Nays Motion: Passed

Request for Audit Waiver

A motion was made by Gale Huenink and seconded by Dorothy Doeschot to request an audit waiver for the fiscal year ended June 30, 2013.

4 Ayes 0 Nays Motion: Passed

Budget Approval

A motion was made by Kristin Draper and seconded by Gale Huenink to approve the 2012-2013 budget as proposed.

4 Ayes 0 Nays Motion: Passed

Transfer of funds

A motion was made by Kristin Draper and seconded by Dorothy Doeschot to move \$15,000.00 from the General Fund to the Sinking Fund.

4 Ayes 0 Nays Motion: Passed

Meeting Adjourned

A motion was made by Dorothy Doeschot and seconded by Gale Huenink to adjourn the budget hearing at 9:15pm.

4 Ayes 0 Nays Motion: Passed

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

FINAL ALLOCATION OF LEVY)
AUTHORITY TO ALL POLITICAL) RESOLUTION NO. R-12-0068
SUBDIVISIONS SUBJECT TO)
COUNTY LEVY AUTHORITY)

WHEREAS, Neb. Rev. Stat. § 77-3443 (Reissue 2003) grants authority for the county board to review and approve or disapprove the levy request of all political subdivisions subject to this subsection; and

WHEREAS, the below listed duly constituted Taxing Authorities are subject to the provisions of § 77-3443; and

WHEREAS, the Lancaster County Board of Commissioners reviewed the preliminary levy request for the period July 1, 2012, through June 30, 2013, from the below listed Fire Districts, the Railroad Transportation Safety District and the preliminary levy request for the period December 1, 2012, through November 30, 2013 from the Lancaster County Agricultural Society; and

WHEREAS, the County Assessor/Register of Deeds has certified valuations; and

WHEREAS, these final allocations shall not relieve these political subdivisions from complying with other applicable budgetary rules, regulations and procedures.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Lancaster County, Nebraska, that the following final allocation of levy authority is hereby approved and, in compliance with § 77-3443(4), shall not be changed after September 1, 2012, except by agreement between both the county board and the governing body of the political subdivision whose final levy allocation is at issue:

POLITICAL SUBDIVISION AND FUND	PROPERTY TAX AMOUNT	LEVY FOR \$100 OF VALUATION
Lancaster Co. Agricultural Society		
General Fund	197,880	.000984
Capital Fund	104,040	.000517
Railroad Transportation Safety District		
General Fund	2,011,995	.010000
Bennet Fire District		
General	56,752	.016397
Sinking	44,100	.012741
Firth Fire District		
General	73,000	.029733
Sinking	25,000	.010183
Hallam Fire District		
General	76,500	.048029
Sinking	15,300	.009606
Hickman Fire District		
General	103,020	.027690
Sinking	19,488	.005238
Highland Fire District		
General	13,495	.013626
Malcolm Fire District		
General	154,660	.077422
Sinking	41,077	.020563
Raymond Fire District		
General	168,300	.057936
Sinking	106,554	.036680
Southeast Fire District		
General	132,200	.032724
Sinking	86,800	.021486
Southwest Fire District		
General	191,905	.037860
Sinking	43,811	.008643
Ambulance	44,528	.008785

POLITICAL SUBDIVISION
AND FUND

PROPERTY TAX AMOUNT

LEVY FOR \$100 OF
VALUATION

Waverly Fire District
General

55,857

.018208

BE IT FURTHER RESOLVED THAT the above noted allocations do not include a levy for bonded indebtedness approved according to law and secured by a levy on property.

DATED this 28th day of August, 2012, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

APPROVED AS TO FORM
this 28th day of August, 2012.


Deputy County Attorney
for JOE KELLY
Lancaster County Attorney

