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LANCASTER COUNTY
CLERK

RAYMOND RURAL FIRE DISTRICT

RAYMOND, NEBRASKA

2012 – 2013 BUDGET



Certified Public
Accountants, LLP



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Lincoln, NE 68510

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- Tax Planning and Preparation
- Retirement Planning
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- Business Consulting
- Business Valuations
- Computer Consulting
- Payroll Services

Independent Accountants' Compilation Report

Raymond Rural Fire District Board
Raymond Rural Fire District
Raymond, Nebraska

We have compiled the accompanying budget of the Raymond Rural Fire District, for the year ending June 30, 2013, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

The budget is presented in accordance with the requirements of the 2012-2013 State of Nebraska General Budget Form, which differs from generally accepted accounting principles. Accordingly, the budget is not designed for those who are not informed about such differences.

A compilation is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation of the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events or circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies required under established guidelines for presentation of forecasted financial statements. If the omitted summaries were included in the budgeted information, they might influence the user's conclusions about the District's budgeted information. Accordingly, this budgeted information is not designed for those who are not informed about such matters.

We have also compiled the financial statements of the Raymond Rural Fire District, for the years ended June 30, 2012 and 2011, included in the accompanying prescribed form. We have not audited or reviewed the accompanying historical financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the State of Nebraska.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the form prescribed by the 2012-2013 State of Nebraska General Budget Form and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of historical financial statements without undertaking to provide any

assurance that there are no material modifications that should be made to the historical financial statements.

BMG Certified Public Accountants, LLP

A handwritten signature logo consisting of the letters 'B', 'M', and 'G' in a stylized, cursive font. The 'B' is a simple circle with a vertical line through it, the 'M' is a simple 'M' shape, and the 'G' is a simple 'G' shape.

Lincoln, Nebraska
August 22, 2012

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

Raymond Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

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:

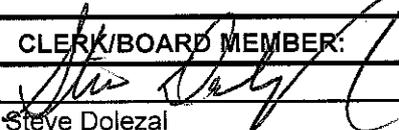
\$	128,585.03	Principal and Interest on Bonds
\$	294,061.00	All Other Purposes
\$	422,646.03	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2012

\$	1,405,000.00	Principal
\$	724,285.00	Interest
\$	2,129,285.00	Total Bonded Indebtedness

\$	290,493,740	Total Certified Valuation (All Counties)
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(Certification of Valuation(s) from County Assessor MUST be attached)

CLERK/BOARD MEMBER:	
Signature:	
Printed Name & Title:	Steve Dolezal
Mailing Address:	PO Box 415
City, Zip:	Raymond, NE 68428
Phone Number:	402-783-2225
E-Mail Address:	sdoze22@gmail.com

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

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See accompanying summary of significant assumptions
and independent accountants' compilation report.

Raymond 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	\$ 298,107.00	\$ 427,035.00	\$ 514,144.00
3	Investments	\$ 175,932.00	\$ 177,715.00	\$ 178,461.00
4	County Treasurer's Balance	\$ 7,163.00	\$ 7,636.00	\$ 7,415.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 481,202.00	\$ 612,386.00	\$ 700,020.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 406,424.00	\$ 409,996.00	\$ 414,358.85
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 1,792.00	\$ 1,285.00	\$ 1,285.00
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 9,421.00	\$ 7,636.00	\$ 7,636.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ 1,085.00	\$ 627.00	\$ 627.00
14	Local Receipts: Other	\$ 51,838.00	\$ 41,617.00	\$ 41,617.00
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)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 951,762.00	\$ 1,073,547.00	\$ 1,165,543.85
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 182,131.00	\$ 214,089.00	\$ 267,611.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 580,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 157,245.00	\$ 159,438.00	\$ 126,064.00
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)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 339,376.00	\$ 373,527.00	\$ 973,675.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 612,386.00	\$ 700,020.00	\$ 191,868.85

PROPERTY TAX RECAP

Tax from Line 6	\$ 414,358.85
County Treasurer's Commission at 2% of Line 6	\$ 8,287.18
Delinquent Tax Allowance	\$ -
Total Property Tax Requirement	\$ 422,646.03

See accompanying summary of significant assumptions and independent accountants' compilation report.

Raymond 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	\$ 168,300.00
Sinking Fund	\$ 125,761.00
Bond Fund	\$ 128,585.03
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 422,646.03

** 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:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

Raymond Rural Fire District in Lancaster County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON
Steve Dolezal
<i>(Name of Board Chairperson)</i>
PO Box 415
<i>(Mailing Address)</i>
Raymond, NE 68428
<i>(City & Zip Code)</i>
402-783-2225
<i>(Telephone Number)</i>
sdoze22@gmail.com
<i>(E-Mail Address)</i>

PREPARER
Todd Blome
<i>(Name and Title)</i>
BMG Certified Public Accountants, LLP
<i>(Firm Name)</i>
211 South 84th Street, Suite 100
<i>(Mailing Address)</i>
Lincoln, NE 68510
<i>(City & Zip Code)</i>
402-483-7781
<i>(Telephone Number)</i>
tblome@bmgcpas.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.*

<input type="checkbox"/>	Board Chairperson
<input checked="" type="checkbox"/>	Preparer
<input type="checkbox"/>	Other Contact

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>

Raymond Rural Fire District in Lancaster County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	422,646.03
Motor Vehicle Pro-Rate	(2)	\$	1,285.00
In-Lieu of Tax Payments	(3)	\$	627.00
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</u> be a Negative Number)	(8)	\$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	424,558.03
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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).		\$	-
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	126,064.00
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)	\$	126,064.00
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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>	\$	298,494.03
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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.

Raymond Rural Fire District
 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 305,309.57
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 <u>BASE LIMITATION PERCENT INCREASE (2.5%)</u>		2.50 %
		(2)
2 <u>ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%</u>		-
		(3)
$\frac{2,027,668.00}{2012 \text{ Growth per Assessor}} \div \frac{266,195,952.00}{2011 \text{ Valuation}} = \frac{0.76}{\text{Multiply times 100 To get \%}}$		
3 <u>ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE</u>		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.

Raymond Rural Fire District
 in
Lancaster County

4	SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE	_____ % (5)
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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)	10,685.83 _____ (7)
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Total Restricted Funds Authority = Line (1) + Line (7)	315,995.40 _____ (8)
--	----------------------------

Less: 2012-2013 Restricted Funds from LC-3 Supporting Schedule	298,494.03 _____ (9)
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Total Unused Restricted Funds Authority = Line (8) - Line (9)	17,501.37 _____ (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

Raymond 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 12 day of September 2012, at 8:00 o'clock P.M. at Fire Hall 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.

Steve Dolezal

	Clerk/Secretary
2010-2011 Actual Disbursements & Transfers	\$ 339,376.00
2011-2012 Actual/Estimated Disbursements & Transfers	\$ 373,527.00
2012-2013 Proposed Budget of Disbursements & Transfers	\$ 973,675.00
2012-2013 Necessary Cash Reserve	\$ 191,868.85
2012-2013 Total Resources Available	\$ 1,165,543.85
Total 2012-2013 Personal & Real Property Tax Requirement	\$ 422,646.03
Unused Budget Authority Created For Next Year	\$ 17,501.37

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$ 128,585.03
Personal and Real Property Tax Required for All Other Purposes	\$ 294,061.00

Cut Off Here Before Sending To Printer

See accompanying summary of significant assumptions
and independent accountants' compilation report.

2012-2013 GENERAL BUDGET FORM WORKSHEET

Line No.	2012-2013 ADOPTED BUDGET	General Fund	Sinking Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 154,564.00	\$ 359,580.00			\$ 514,144.00
3	Investments		\$ 178,461.00			\$ 178,461.00
4	County Treasurer's Balance	\$ 2,626.00	\$ 4,789.00			\$ 7,415.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 157,190.00	\$ 542,830.00	\$ -	\$ -	\$ 700,020.00
6	Personal and Real Property Taxes	\$ 165,000.00	\$ 249,358.85			\$ 414,358.85
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 458.00	\$ 827.00			\$ 1,285.00
9	State Receipts: State Aid (To LC-3 Supporting Schedule)	\$ -	\$ -			\$ -
10	State Receipts: Other	\$ 2,738.00	\$ 4,898.00			\$ 7,636.00
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ 231.00	\$ 396.00			\$ 627.00
14	Local Receipts: Other	\$ 39,799.00	\$ 1,818.00			\$ 41,617.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 365,416.00	\$ 800,127.85	\$ -	\$ -	\$ 1,165,543.85
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 203,616.00	\$ 63,995.00			\$ 267,611.00
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)		\$ 580,000.00			\$ 580,000.00
22	Debt Service: Bond Principal & Interest Payments		\$ 126,064.00			\$ 126,064.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 203,616.00	\$ 770,059.00	\$ -	\$ -	\$ 973,675.00
30	Cash Reserve (Line 17 - Line 29)	\$ 161,800.00	\$ 30,068.85	\$ -	\$ -	\$ 191,868.85

PROPERTY TAX RECAP

Tax from Line 6	\$ 165,000.00	\$ 249,358.85	\$ -	\$ -	\$ 414,358.85
County Treasurer's Commission at 2 % of Line 6	\$ 3,300.00	\$ 4,987.18	\$ -	\$ -	\$ 8,287.18
Delinquent Tax Allowance					\$ -
Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ 168,300.00	\$ 254,346.03	\$ -	\$ -	\$ 422,646.03

2012-2013 GENERAL BUDGET FORM WORKSHEET

Line No.	2011-2012 ACTUAL/ESTIMATED	General Fund	Sinking Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 125,196.00	\$ 301,839.00			\$ 427,035.00
3	Investments		\$ 177,715.00			\$ 177,715.00
4	County Treasurer's Balance	\$ 2,694.00	\$ 4,942.00			\$ 7,636.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 127,890.00	\$ 484,496.00	\$ -	\$ -	\$ 612,386.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 148,966.00	\$ 261,030.00			\$ 409,996.00
7	Federal Receipts	\$ -	\$ -			\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 458.00	\$ 827.00			\$ 1,285.00
9	State Receipts: State Aid	\$ -	\$ -			\$ -
10	State Receipts: Other	\$ 2,738.00	\$ 4,898.00			\$ 7,636.00
11	State Receipts: Property Tax Credit	\$ -	\$ -			\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -			\$ -
13	Local Receipts: In Lieu of Tax	\$ 231.00	\$ 396.00			\$ 627.00
14	Local Receipts: Other	\$ 39,799.00	\$ 1,818.00			\$ 41,617.00
15	Transfers In Of Surplus Fees	\$ -	\$ -			\$ -
16	Transfers In Other Than Surplus Fees	\$ -	\$ -			\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 320,082.00	\$ 753,465.00	\$ -	\$ -	\$ 1,073,547.00
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 162,893.00	\$ 51,196.00			\$ 214,089.00
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 159,438.00			\$ 159,438.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 to 28)	\$ 162,893.00	\$ 210,634.00	\$ -	\$ -	\$ 373,527.00
30	Balance Forward (Line 17 - Line 29)	\$ 157,189.00	\$ 542,831.00	\$ -	\$ -	\$ 700,020.00

2012-2013 GENERAL BUDGET FORM WORKSHEET

Line No.	2010-2011 ACTUAL	General Fund	Sinking Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 82,513.00	\$ 215,594.00			\$ 298,107.00
3	Investments	\$ -	\$ 175,932.00			\$ 175,932.00
4	County Treasurer's Balance	\$ 2,455.00	\$ 4,708.00			\$ 7,163.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 84,968.00	\$ 396,234.00	\$ -	\$ -	\$ 481,202.00
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 147,151.00	\$ 259,273.00			\$ 406,424.00
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 432.00	\$ 1,360.00			\$ 1,792.00
9	State Receipts: State Aid					\$ -
10	State Receipts: Other	\$ 3,500.00	\$ 5,921.00			\$ 9,421.00
11	State Receipts: Property Tax Credit					\$ -
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax	\$ 393.00	\$ 692.00			\$ 1,085.00
14	Local Receipts: Other	\$ 48,210.00	\$ 3,628.00			\$ 51,838.00
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 284,654.00	\$ 667,108.00	\$ -	\$ -	\$ 951,762.00
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 156,325.00	\$ 25,806.00			\$ 182,131.00
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments		\$ 157,245.00			\$ 157,245.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 156,325.00	\$ 183,051.00	\$ -	\$ -	\$ 339,376.00
30	Balance Forward (Line 17 - Line 29)	\$ 128,329.00	\$ 484,057.00	\$ -	\$ -	\$ 612,386.00

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

RAYMOND FIRE DISTRICT

2012 Total Valuation	\$	290,493,740
Valuation Attributed to Growth	\$	2,027,668

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

Raymond Rural Fire District
Summary of Significant Forecast Assumptions
For the Year Ending June 30, 2013

This financial forecast presents, to the best of management's knowledge and belief, the District's expected summarized financial information for the forecast period. Accordingly, the forecast reflects management's judgment as of August 22, 2012, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring municipalities to file an annual budget with their respective county and the State Auditor's Office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending June 30, 2013

Forecasted results for the year ending June 30, 2013 were based upon the results of operations for the year ended June 30, 2012. Following is a summary of how specific revenues and expenses were forecasted.

Revenues:

Property Taxes – The combined general and sinking fund property tax levy was set at .101228 on the certified valuation of \$290,493,740. The bond fund tax request of \$128,585 has been set to cover the debt principal and interest due during the year.

All other revenue amounts are forecast to be the same as the prior year.

Expenses:

Operating Expenses – The operating expenses for the general fund and the sinking fund have been forecast to increase 25%.

Debt Service – Principal and interest payments on long-term debt were estimated based upon the amortization schedules of the outstanding debt.

Capital Outlay/Capital Improvements – The District is considering several possible capital expenditures. They estimate these expenditures to total approximately \$580,000.

**Raymond Rural Fire Board
Budget Hearing Minutes
September 12, 2012**

**Attendance: Chairman Steve Dolezal, Vice Chairman Harry Muhlbach,
Secretary Bret Davis & At Large Don Petri.**

The meeting was called to order by Chairman Steve Dolezal at 8:05 pm.

Todd Blome from BMG presented our budget for July 1, 2012 through June 30, 2013.
See attachments

Bret Davis made a motion to increase the restricted funds by an additional 1% for the budget year 2012-2013, 2nd by Don Petri. The vote was all for.

Steve Dolezal made a motion to accept the budget as presented by BMG for the fiscal year July 1, 2012 through June 30, 2013, 2nd by Bret Davis. The vote was all for.

Bret Davis made a motion to accept the audit waiver for 2012-2013 budget, 2nd by Steve Dolezal. The vote was all for.

Bret Davis made a motion to adjourn at 9:06, 2nd by Steve Dolezal. The vote was all for.

Secretary

Bret Davis

AFFIDAVIT OF PUBLICATION

State of Nebraska }
LANCASTER COUNTY, } ss.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY
Raymond Rural Fire District
IN Lancaster County, Nebraska

NOTICE is hereby given, in compliance with the provisions of the Nebraska Statute Sections 13-501 to 13-513, that the governing body will meet on the 12 day of September 2012, at 8:00 o'clock P.M. at Fire Hall for the purpose of hearing support, opposition, criticism, suggestions or comments of taxpayers relating to the following proposed budget. A detailed budget is available at the office of the Clerk during regular business hours.

Bret Davis, Clerk/Secretary

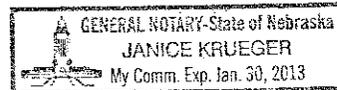
Actual Disbursements & Transfers	\$ 339,376.00
Actual/Estimated Disbursements & Transfers	\$ 373,527.00
Proposed Budget of Disbursements & Transfers	\$ 973,675.00
Necessary Cash Reserve	\$ 191,868.85
Total Resources Available	\$ 1,165,543.85
113 Personal & Property Tax Requirement	\$ 422,646.03
Net Authority Created for Next Year	\$ 17,501.37
Property Tax:	
Real Property Tax Required for Bonds	\$ 128,585.03
Real Property Tax for All Other Purposes	\$ 294,061.00

Sept 4

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 6 day of Sept. A.D., 20 12 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.

Subscribed in my presence and sworn to before me this 6 day of September, 2012
Janice Krueger Notary Public

Printer's Fee, \$ _____



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