

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

Southeast Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

This budget is for the Period July 1, 2011, 2012 through June 30, 2012, 2013

Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: www.auditors.nebraska.gov	
Questions - E-Mail: Deann.Haefner@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:

	Principal and Interest on Bonds
\$ 214,800.00	All Other Purposes
\$ 214,800.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2011, 2012

	Principal
	Interest
\$ -	Total Bonded Indebtedness

Budget Document To Be Used As Audit Waiver?

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

YES NO

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

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

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.

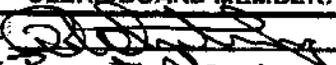
A proposed Budget Summary and Notice of Hearing was duly:
Published (Send a copy of Publisher's Affidavit of Publication)
Posted _____ (Only allowed if Pg 2-Col 3-Line 29 is less than \$10,000)

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

County Clerk's Use ONLY

Total Certified Valuation (All Counties)
(Certification of Valuation(s) from County Assessor MUST be attached)

CLERK/BOARD MEMBER:

Signature: 

Printed Name & Title: Rick Whiting

Mailing Address: 7700 Egan Dr.

City, Zip: Lincoln, NE 68516

Phone Number: 402-483-6769

E-Mail Address: rick.whiting@lancastercountync.gov

Southeast 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	\$ 1,025,522.66	\$ 1,031,484.68	\$ 674,730.40
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 2,875.20	\$ 2,296.26	\$ 3,813.83
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 1,028,397.76	\$ 1,033,782.94	\$ 678,544.23
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 188,388.68	\$ 189,891.92	\$ 206,538.46
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 590.72	\$ 632.52	\$ -
9	State Receipts: State Aid			
10	State Receipts: Other	\$ 1,925.84	\$ 2,065.19	\$ -
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	\$ 182,978.99	\$ 141,589.97	\$ 35,000.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ 815,139.71	\$ 1,277,915.51	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 2,227,421.70	\$ 2,645,868.05	\$ 920,082.89
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 304,431.74	\$ 174,151.32	\$ 216,073.31
20	Capital Improvements (Real Property/Improvements)	\$ 74,067.31	\$ 515,256.99	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 704,009.38
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ 815,139.71	\$ 1,277,915.51	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 1,193,638.76	\$ 1,967,323.82	\$ 920,082.89
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 1,033,782.94	\$ 678,544.23	\$ -

PROPERTY TAX RECAP	Tax from Line 6	\$ 206,538.46
	County Treasurer's Commission at 2% of Line 6	\$ 4,130.77
	Delinquent Tax Allowance	\$ 4,130.77
	Total Property Tax Requirement	\$ 214,800.00

Southeast 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	\$ 128,000.00
Sinking Fund	\$ 86,800.00
Bond Fund	
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 214,800.00

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

Documentation of Transfers:

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

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

Transfer From: GENERAL	Transfer To: SINKING
Amount: \$	1,277,915.51
Reason: CASH FLOW FOR OPERATING PURPOSED AND CAPITAL OUTALY & IMPROVEMENTS.	

Transfer From: SINKING	Transfer To: GENERAL
Amount: \$	1,277,915.51
Reason: CASH FLOW FOR OPERATING PURPOSED AND CAPITAL OUTALY & IMPROVEMENTS.	

Transfer From:	Transfer To:
Amount:	
Reason:	

Southeast Fire District in Lancaster County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON
(Name of Board Chairperson)
(Mailing Address)
(City & Zip Code)
(Telephone Number)
(E-Mail Address)

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

For Questions on this form, who should we contact (please ✓ one): *Contact will be via e-mail if supplied.*

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

PREPARER
Doreen K. Frieauf
(Name and Title)
Jeffrey, Frieauf & Love CPAs, LLP
(Firm Name)
5640 So. 84th Street, Suite 120
(Mailing Address)
Lincoln, NE 68516
(City & Zip Code)
402-483-5402
(Telephone Number)
doreen@jflcpa.com
(E-Mail Address)

	(Name and Title)
	(Firm Name)
	(Mailing Address)
	(City & Zip Code)
	(Telephone Number)
	(E-Mail Address)

Southeast Fire District in Lancaster County
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	214,800.00
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))	\$	86,800.00 (5)
LESS: Amount Spent During 2011-2012	\$	86,800.00 (6)
LESS: Amount Expected to be Spent in Future Budget Years	_____	(7)
Amount to be included on 2012-2013 Restricted Funds (Cannot be a Negative Number)	(8) \$	_____

TOTAL RESTRICTED FUNDS (A)	(9)	\$ 214,800.00
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	\$	86,800.00 (10)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation.)		
Agrees to Line (7).	\$	- (11)
Allowable Capital Improvements	(12) \$	86,800.00
Bonded Indebtedness	(13)	_____
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)	_____
Interlocal Agreements/Joint Public Agency Agreements	(15)	_____
Public Safety Communication Project - Statute 86-416 (Fire Districts Only)	(16)	_____
Payments to Retire Bank Loans and Other Financial Instruments - Agreed to before 7/1/99 (Fire Districts Only)		
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)	\$ 86,800.00
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TOTAL 2012-2013 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)	\$ 128,000.00
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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.

Southeast 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	125,403.55 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))	%
Dollar Amount of Allowable Increase Excluding the vote taken Line (A) X Line (B)	Option 2 - (B)
Calculated 2011-2012 Restricted Funds Authority (Base Amount) = Line (A) Plus Line (C)	Option 2 - (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)

$$\frac{2,541,717.00}{2012 \text{ Growth per Assessor}} \div \frac{386,358,132.00}{2011 \text{ Valuation}} = \frac{0.66}{\text{Multiply times 100 To get \%}} \%$$

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

$$\frac{4}{\text{\# of Board Members voting "Yes" for Increase}} \div \frac{4}{\text{Total \# of Members in Governing Body}} = \frac{100}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

Southeast Rural Fire District Budget Hearing
September 12, 2012
South Station – 7700 Eiger Drive, Lincoln, NE

The meeting was called to order at approximately 7:15 PM by President Whiting.

Board members present: Rick Whiting, Becky Herms, Janet Chung, Dave Halvorsen. Absent: Vonn Roberts. A quorum was reached.

Seven residents of the district were present.

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

The public was provided with a handout showing the proposed budget.

President Whiting opened the floor to questions.

The budget was reviewed. President Whiting explained that the Board voted on a one percent increase over the allowed increase at the Aug. 15, 2012 meeting. The increase is to account for rising operating expenses of fuel, maintenance, insurance.

There being no further discussion, Dave Halvorsen moved to close the hearing, Becky Herms seconded. The vote was: Yes: Whiting, Herms, Chung, Halvorsen. Absent: Roberts. Motion carried.

President Whiting closed the hearing at 7:35 pm.

Respectfully submitted,

Janet Chung, Secretary

Southeast Fire District
 in
Lancaster County

4	SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE	(6)	%
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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)	(8)	3.50 %
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	(7)	4,389.12
Total Restricted Funds Authority = Line (1) + Line (7)	(8)	129,792.67
Less: 2012-2013 Restricted Funds from LC-3 Supporting Schedule	(9)	128,000.00
Total Unused Restricted Funds Authority = Line (8) - Line (9)	(10)	1,792.67

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.

AFFIDAVIT OF PUBLICATION

State of Nebraska }
LANCASTER COUNTY, } ss.

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star; legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper once successive time(s) the first insertion having been on the 3 day of Sept. A.D., 2012 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 _____ day of _____ 2012
[Signature] Notary Public
 Printer's Fee, \$ _____



7086258

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY
 Southeast 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 7:00 o'clock P.M. at Southeast Fire Station 7700 Elder Drive, Lincoln, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2010-2011 Actual Disbursements & Transfers	\$ 1,193,438.76
2011-2012 Actual/Estimated Disbursements & Transfers	\$ 1,967,323.82
2012-2013 Proposed Budget of Disbursements & Transfers	\$ 920,082.69
2012-2013 Necessary Cash Reserve	\$ 920,082.69
2012-2013 Total Resources Available	\$ 214,800.00
Total 2012-2013 Personal & Real Property Tax Requirement	\$ 1,792.67
Unused Budget Authority Created for Next Year	\$ _____
Breakdown of Property Tax:	\$ _____
Personal and Real Property Tax Required for Bonds	\$ _____
Personal and Real Property Tax Required for All Other Purposes	\$ 214,800.00

#7086258 11 Sept 3