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LANCASTER COUNTY CLERK

2013-2014 STATE OF NEBRASKA GENERAL BUDGET FORM

Waverly Rural Fire District

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TO THE COUNTY BOARD AND COUNTY CLERK OF Lancaster County

SEP 05 2013

LANCASTER COUNTY CLERK

This budget is for the Period July 1, 2013 through June 30, 2014

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 9-20-2013: 1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509, Submit Electronically using Website: http://www.auditors.nebraska.gov/ 2. County Board (SEC. 13-508), C/O County Clerk

The Undersigned Clerk/Board Member Hereby Certifies:

Table with 2 columns: Amount and Description. Row 1: \$55,856.82 Property Taxes for Non-Bond Purposes. Row 2: Principal and Interest on Bonds. Row 3: \$55,856.82 Total Personal and Real Property Tax Required

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) [X] YES [] NO. If YES, Column 2 MUST contain ACTUAL Numbers. IF YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Table with 2 columns: Amount and Description. Row 1: Outstanding Bonded Indebtedness as of July 1, 2013. Row 2: Principal. Row 3: Interest. Row 4: \$- Total Bonded Indebtedness

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, 2012 through June 30, 2013? [X] YES [] NO. If YES, Please submit Interlocal Agreement Report by December 31, 2013.

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

Report of Trade Names, Corporate Names & Business Names: Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2012 through June 30, 2013? [] YES [X] NO. If YES, Please submit Trade Name Report by December 31, 2013.

CLERK/BOARD MEMBER:

Signature: Printed Name & Title: Berneal Warner Sec. Treas. Mailing Address: 10700 BranchedOak Rd. City, Zip: Waverly Ne. 68462 Phone Number: 402-786-3699 E-Mail Address: bernealwarner@windstream.net

County Clerk's Use ONLY

Empty box for County Clerk's Use ONLY.

Waverly Rural Fire District in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2011 - 2012 (Column 1)	Actual/Estimated 2012 - 2013 (Column 2)	Adopted Budget 2013 - 2014 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$97,771.98	\$113,962.50	\$40,660.17
3	Investments	\$78,960.22	\$80,115.29	\$64,943.03
4	County Treasurer's Balance	\$929.06	\$787.76	\$509.89
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$177,661.26	\$194,865.55	\$106,113.09
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$51,495.97	\$60,282.47	\$52,203.00
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	\$9,161.56	\$1,367.89	\$1,100.00
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)	\$238,318.79	\$256,515.91	\$159,416.09
18	Disbursements & Transfers:			
19	Operating Expenses	\$43,453.24	\$43,452.82	\$43,460.00
20	Capital Improvements (Real Property/Improvements)	\$-	\$-	\$-
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$-	\$106,950.00	
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	\$-	\$-	\$-
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$-	\$-	\$-
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$43,453.24	\$150,402.82	\$43,460.00
30	Balance Forward/Cash Reserve (Line 17 - Line 28)	\$194,865.55	\$106,113.09	\$115,956.09

PROPERTY TAX RECAP	Tax from Line 6	\$52,203.00
	County Treasurer's Commission at 2% of Line 6	\$1,044.06
	Delinquent Tax Allowance	\$2,609.76
	Total Property Tax Requirement	\$55,856.82

Waverly 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	\$55,856.82
Sinking Fund	
Bond Fund	
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** \$55,856.82

** 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:	

Waverly Rural Fire District in Lancaster County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Richard Dames

(Name of Board Chairperson)

14001 Fletcher Ave

(Mailing Address)

Lincoln Ne 68527

(City & Zip Code)

402-467-5982

(Telephone Number)

(E-Mail Address)

PREPARER

Berneal Warner

(Name and Title)

(Firm Name)

10700 Branched Oak Rd.

(Mailing Address)

Waverly Ne.

(City & Zip Code)

402-786-3699

(Telephone Number)

bernealwarner@windstream.net

(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.*

- Board Chairperson
- Preparer
- Other Contact

OTHER CONTACT

(Name and Title)

(Firm Name)

(Mailing Address)

(City & Zip Code)

(Telephone Number)

(E-Mail Address)

Waverly Rural Fire District in Lancaster County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$55,856.82
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 2012-2013 Capital Improvements Excluded from Restricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (10))	(5)	_____
LESS: Amount Spent During 2012-2013	(6)	_____
LESS: Amount Expected to be Spent in Future Budget Years	(7)	_____
Amount to be included on 2013-2014 Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$-

TOTAL RESTRICTED FUNDS (A)	(9)	\$55,856.82
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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).	(11)	\$-
Allowable Capital Improvements	(12)	\$-
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)	\$-
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**TOTAL 2013-2014 RESTRICTED FUNDS
For Lid Computation (To Line 9 of the LC-3 Lid Form)**

To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21

\$55,856.82

Total 2013-2014 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

Waverly Rural Fire District
 in
Lancaster County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2013-2014

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2012-2013 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form	61,655.47
	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 2012-2013 Lid Computation Form		Option 2 - (A)
Allowable Percent Increase Less Vote Taken (From 2012-2013 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 2012-2013 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)
$\frac{\text{2013 Growth per Assessor}}{\text{2012 Valuation}} = \frac{\text{Multiply times 100 To get \%}}{\text{Must be at least .75 (75\% of the Governing Body)}}$		

3 <u>ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE</u>		%
		(4)
$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body}} = \frac{\text{Must be at least .75 (75\% of the Governing Body)}}{\text{Must be at least .75 (75\% of the Governing Body)}}$		

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

Waverly 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) 2.50 %
 (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 1,541.39
 (7)

Total Restricted Funds Authority = Line (1) + Line (7) 63,196.86
 (8)

Less: 2013-2014 Restricted Funds from LC-3 Supporting Schedule 55,856.82
 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 7,340.04
 (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.**

WAVERLY RURAL FIRE DISTRICT
July 29, 2013

The Waverly Rural Fire Board met at the City Fire Building as advertised in The News.

All members present except Larry Brainard.

The meeting was called to order by President Richard Dames. The minutes of the September 3, 2012 Board Meeting were read. Davidson made a motion, seconded by Minchow, to approve the minutes. Motion carried, 4 yes, 0 no.

Minchow made a motion, seconded by Davidson, to approve Resolution #1 requesting a preliminary levy allocation of \$55856.82 for the General Fund from the County Board.

Motion carried, 4 yes, 0 no.

Minchow made a motion to adjourn, seconded by Davidson. Motion carried, 4yes, 0 no.

Berneal Warner, Secretary-Treasurer

**SAMPLE LANGUAGE FOR RESOLUTION REQUESTING
A PRELIMINARY LEVY ALLOCATION FROM COUNTY BOARD**

RESOLUTION NO. 1

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation to the county board; and

WHEREAS, the Lancaster County Board is the levy authority for the Waverly Rural Fire District (political subdivision);

NOW, THEREFORE BE IT RESOLVED that the following is said Board's tax request for budget year 2013-2014:

<u>FUND</u>	<u>TAX REQUEST</u>
General Fund	<u>55856.82</u>
Sinking Fund	_____
_____	_____
_____	_____
TOTAL	<u>55856.82</u>

BE IT FURTHER RESOLVED that said Board has Interlocal Agreements for 0 dollars and hereby request that said dollar amount be included in the county's five-cent levy allocation allowed by law for Interlocal Agreements.

BE IT FURTHER RESOLVED that said Board has Lease-Purchase Agreements approved prior to July 1, 1998, for 0 dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Board has Bonds for 0 dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Public Airport has repayment of Interest-Free Loans from the Department of Aeronautics for 0 dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Fire Protection District has a special tax of 0 dollars for Public Safety Communication Projects as allowed by State Statute Section 86-416 and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Fire Protection District or Hospital District has a special tax of 0 dollars for Public Facilities Construction Projects as allowed by State Statutes Sections 72-2301 through 72-2308 and is not included in the above tax request as allowed by law.

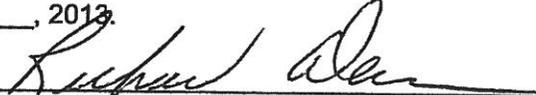
Motion by Minchow to adopt Resolution NO. 1 . Seconded by Davidson .

Voting yes were: Davidson, Minchow, Warner and Dames

Voting no were: none

Motion carried.

Dated this 29 day of July , 2013.


Board Chairperson

AFFIDAVIT OF PRINTING

The State of Nebraska, Lancaster County:
ss.

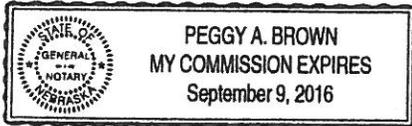
I, Erik Dodge, being first duly sworn on his oath, deposes and states that THE NEWS of Waverly, Lancaster County, Nebraska is a lawful weekly newspaper under the statutes of the State of Nebraska, printed, published and of general circulation in Lancaster County, Nebraska; that affiant is an employee of said newspaper, that he knows that the above and foregoing notice, a copy of which is attached hereto, was printed and published in the regular and entire issue of said newspaper and not in any supplement thereof on July 25, 2013.

Erik Dodge

Subscribed in my presence and sworn to before me this July 25, 2013.

Peggy A Brown
Notary Public

SEAL:



Printer's fee: \$ 3.78

NOTICE
The Waverly Rural Fire Board will meet Monday, July 29, 2013 at 7:30 p.m. at the Waverly Fire Station. Agenda items include preliminary budget.
Berneal Warner
Secretary
12051469/July 18

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 2013

for

WAVERLY FIRE DISTRICT

2013 Total Valuation	\$	335,935,097
Valuation Attributed to Growth	\$	1,707,940

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 16th day of August, 2013.



Norman H. Agena

AFFIDAVIT OF PRINTING

The State of Nebraska,
Lancaster County: ss.

I, Peggy Brown, being first duly sworn on her oath, deposes and states that THE NEWS of Waverly, Lancaster County, Nebraska is a lawful weekly newspaper under the statutes of the State of Nebraska, printed, published and of general circulation in Lancaster County, Nebraska; that affiant is an employee of said newspaper, that he knows that the above and foregoing notice, a copy of which is attached hereto, was printed and published in the regular and entire issue of said newspaper and not in any supplement thereof on Aug. 8, 2013.

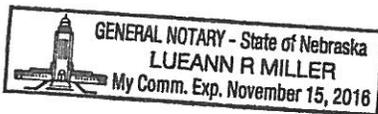
Peggy Brown

Subscribed in my presence and sworn to before me this Aug. 8, 2013.

Lueann Miller

Notary Public

SEAL:



Printer's fee: \$ 59.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	
Waverly 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 2nd day of September 2013, at 7:30 o'clock P.M. at Waverly Fire Barn 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.	
<i>Bernard Warner</i> Clerk/Secretary	
2011-2012 Actual Disbursements & Transfers	\$43,453.24
2012-2013 Actual/Estimated Disbursements & Transfers	\$150,402.82
2013-2014 Proposed Budget of Disbursements & Transfers	\$43,480.00
2013-2014 Necessary Cash Reserve	\$115,956.09
2013-2014 Total Resources Available	\$159,416.09
Total 2013-2014 Personal & Real Property Tax Requirement	\$55,856.82
Unused Budget Authority Created For Next Year	\$7,340.04
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$55,856.82
Personal and Real Property Tax Required for Bonds	\$-

WAVERLY RURAL FIRE DISTRICT
September 2, 2013

The Waverly Rural Fire Board met at the City Fire Building as advertised in The News.

All members were present except Larry Brainard.

The meeting was called to order by President Richard Dames. The minutes of the July 29, 2013 Board Meeting were read. Minchow made a motion, seconded by Davidson, to approve the minutes.

Motion carried 4 yes, 0 no.

Davidson made a motion, seconded by Minchow, to approve the budget of \$55858.82 for General Fund. Motion carried, 4 yes, 0 no.

Minchow made a motion, seconded by Davidson, to use the budget document as an Audit Waiver.

Motion carried, 4 yes, 0 no.

The board discussed the new procedure to be presented to the city council for getting burn permits.

Minchow made a motion, seconded by Davidson, to adjourn. Motion carried, 4 yes, 0 no.

Berneal Warner, Secretary-Treasurer