

**2014-2015  
STATE OF NEBRASKA  
CITY/VILLAGE BUDGET FORM**

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

**RECEIVED**

SEP 17 2014

LANCASTER COUNTY  
CLERK

This budget is for the Period October 1, 2014 through September 30, 2015

Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a>	
Questions - E-Mail: <a href="mailto:Deann.Haefner@nebraska.gov">Deann.Haefner@nebraska.gov</a>	

Submission Information - Adopted Budget Due by 9-20-2014	
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509	
Submit Electronically using Website: <a href="http://www.auditors.nebraska.gov/">http://www.auditors.nebraska.gov/</a>	
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:

\$ 45,513.00	Property Taxes for Non-Bond Purposes
\$ 28,060.00	Principal and Interest on Bonds
\$ 73,573.00	<b>Total Personal and Real Property Tax Required</b>

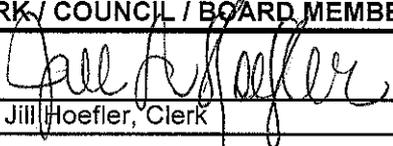
**Outstanding Bonded Indebtedness as of October 1, 2014**  
(As of the Beginning of the Budget Year)

Principal	\$ 345,000.00
Interest	\$ 128,331.25
<b>Total Bonded Indebtedness</b>	<b>\$ 473,331.25</b>

\$ 27,048,907 **Total Certified Valuation (All Counties)**

(Certification of Valuation(s) from County Assessor **MUST** be attached)

**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](mailto:villageoffirth@windstream.net)

**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, 2013 through June 30, 2014?

YES  NO

If YES, Please submit Interlocal Agreement Report by December 31, 2014.

**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, 2013 through June 30, 2014?

YES  NO

If YES, Please submit Trade Name Report by December 31, 2014.

**County Clerk's Use ONLY**

Village of Firth in Lancaster County

Beginning Balances, Receipts, & Transfers	Actual 2012 - 2013 (Column 1)	Actual/Estimated 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
Net Cash Balance	\$ 514,689.02	\$ 602,259.04	\$ 423,857.40
Investments			
County Treasurer's Balance	\$ 953.00	\$ 1,651.00	\$ 1,651.00
Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			\$ -
<b>Subtotal of Beginning Balances (Lines 1 thru 4)</b>	\$ 515,642.02	\$ 603,910.04	\$ 425,508.40
Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 77,255.00	\$ 63,638.00	\$ 72,845.00
Federal Receipts			
State Receipts: Motor Vehicle Pro-Rate	\$ 317.00	\$ 300.00	\$ 300.00
State Receipts: MIRF			
State Receipts: Highway Allocation and Incentives	\$ 49,772.00	\$ 54,387.00	\$ 54,927.00
State Receipts: Motor Vehicle Fee	\$ 4,296.00	\$ 2,055.00	\$ 4,200.00
State Receipts: State Aid	\$ -		
State Receipts: Municipal Equalization Aid	\$ 519.00	\$ 74.00	\$ 104.00
State Receipts: Other	\$ 0.02	\$ 54.00	\$ -
State Receipts: Property Tax Credit	\$ 3,310.00	\$ 3,300.00	
Local Receipts: Nameplate Capacity Tax			
Local Receipts: Motor Vehicle Tax	\$ 8,931.00	\$ 10,813.00	\$ 10,000.00
Local Receipts: Local Option Sales Tax			
Local Receipts: In Lieu of Tax	\$ 4,946.00	\$ 4,900.00	\$ 4,900.00
Local Receipts: Other	\$ 263,738.00	\$ 269,329.00	\$ 1,055,975.00
Transfers In of Surplus Fees			
Transfers In Other Than Surplus Fees			
Proprietary Function Funds (Only if Page 6 is Used)			\$ -
<b>Total Resources Available (Lines 5 thru 23)</b>	\$ 928,726.04	\$ 1,012,760.04	\$ 1,628,759.40
<b>Total Disbursements &amp; Transfers (Line 22, Pg 3, 4 &amp; 5)</b>	\$ 324,816.00	\$ 587,251.64	\$ 1,446,824.00
<b>Balance Forward/Cash Reserve (Line 24 MINUS Line 25)</b>	\$ 603,910.04	\$ 425,508.40	\$ 181,935.40
Cash Reserve Percentage			42%
<b>PROPERTY TAX RECAP</b>	Tax from Line 6		\$ 72,845.00
	County Treasurer's Commission at 1% of Line 6		\$ 728.00
	Delinquent Tax Allowance		
	<b>Total Property Tax Requirement</b>		\$ 73,573.00

## Village of Firth 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 municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 45,513.00
Bond Fund	\$ 28,060.00
_____ Fund	
<b>Total Tax Request</b>	<b>** \$ 73,573.00</b>

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

### Documentation of Transfers of Surplus Fees:

*(Only complete if Transfers of Surplus Fees Were Budgeted)*

Please explain where the monies will be transferred from, where the monies will be 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:

Village of Firth in Lancaster County

line No.	2014-2015 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	\$ 139,730.00		\$ 10,000.00			\$ 149,730.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 84,780.00	\$ 150,000.00	\$ -	\$ 28,060.00		\$ 262,840.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 57,440.00	\$ 150,000.00	\$ -			\$ 207,440.00
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	\$ 35,715.00	\$ 560,401.00	\$ -	\$ 4,410.00		\$ 600,526.00
19	Water	\$ 56,433.00	\$ 150,000.00	\$ -	\$ 19,855.00		\$ 226,288.00
20	Other						\$ -
21	Proprietary Function Funds (Page 6)					\$ -	\$ -
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>\$ 374,098.00</b>	<b>\$ 1,010,401.00</b>	<b>\$ 10,000.00</b>	<b>\$ 52,325.00</b>	<b>\$ -</b>	<b>\$ 1,446,824.00</b>

- 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.

Village of Firth in Lancaster County

line no.	2013-2014 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	\$ 135,303.00		\$ -			\$ 135,303.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 49,949.00	\$ 97,517.00	\$ -	\$ 28,345.00		\$ 175,811.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 42,824.00		\$ -	\$ -		\$ 42,824.00
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	\$ 25,097.00	\$ 46,934.00	\$ 16,000.00	\$ 4,411.00		\$ 92,442.00
19	Water	\$ 33,353.64	\$ 86,428.00	\$ 1,235.00	\$ 19,855.00		\$ 140,871.64
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 286,526.64</b>	<b>\$ 230,879.00</b>	<b>\$ 17,235.00</b>	<b>\$ 52,611.00</b>	<b>\$ -</b>	<b>\$ 587,251.64</b>

- A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
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- 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.

Village of Firth in Lancaster County

line no.	2012-2013 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	TOTAL
1	Governmental:						
2	General Government	\$ 131,166.00		\$ 3,120.00			\$ 134,286.00
3	Public Safety - Police and Fire						\$ -
4	Public Safety - Other						\$ -
5	Public Works - Streets	\$ 36,484.00		\$ -	\$ 28,630.00		\$ 65,114.00
6	Public Works - Other						\$ -
7	Public Health and Social Services						\$ -
8	Culture and Recreation	\$ 32,082.00		\$ -			\$ 32,082.00
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	\$ 22,962.00		\$ -	\$ 4,410.00		\$ 27,372.00
19	Water	\$ 40,456.00		\$ 5,650.00	\$ 19,856.00		\$ 65,962.00
20	Other						\$ -
21	Proprietary Function Funds						\$ -
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 263,150.00</b>	<b>\$ -</b>	<b>\$ 8,770.00</b>	<b>\$ 52,896.00</b>	<b>\$ -</b>	<b>\$ 324,816.00</b>

- 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.



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)*

[hobelmand@outlook.com](mailto:hobelmand@outlook.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

**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](mailto:mhoefler@1fsb.com)

*(E-Mail Address)*

**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](mailto:villageoffirth@windstream.net)

*(E-Mail Address)*

Village of Firth in Lancaster County

LC-3 SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	73,573.00
Motor Vehicle Pro-Rate	(3)	\$	300.00
In-Lieu of Tax Payments	(2)	\$	4,900.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (17))		\$	-
	(4)		
LESS: Amount Spent During 2013-2014		\$	230,879.00
	(5)		
LESS: Amount Expected to be Spent in Future Budget Years		\$	-
	(6)		
Amount to be included on 2014-2015 Restricted Funds ( <i>Cannot Be A Negative Number</i> )	(7)	\$	-
Motor Vehicle Tax	(8)	\$	10,000.00
Local Option Sales Tax	(9)	\$	-
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	54,927.00
MIRF	(12)	\$	-
Motor Vehicle Fee	(13)	\$	4,200.00
Municipal Equalization Fund	(14)	\$	104.00
Insurance Premium Tax	(15)		
<b>TOTAL RESTRICTED FUNDS (A)</b>	(16)	<b>\$</b>	<b>148,004.00</b>

**LC-3 Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)		\$	6,000.00
	(17)		
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 (6).	(18)		
Allowable Capital Improvements	(19)	\$	6,000.00
Bonded Indebtedness	(20)	\$	28,060.00
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)		
<b>TOTAL LID EXCEPTIONS (B)</b>	(28)	<b>\$</b>	<b>40,560.00</b>

<b>TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form)</b>		<b>\$</b>	<b>107,444.00</b>
<i>To Calculate Total Restricted Funds (A) Line 16 MINUS Total Lid Exceptions (B) Line 28</i>			

Total 2014-2015 Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.



Village of Firth  
IN  
Lancaster County

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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>3,665.84</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>108,404.20</u> (8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	<u>107,444.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>960.20</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**  
**Village of Firth in Lancaster County**

Political Subdivision	Personal and Real Property Tax Request <i>(Column A)</i>	Judgments (Not Paid by Liability Insurance) <i>(Column B)</i>	Pre-Existing Lease - Purchase Contracts-7/98 <i>(Column C)</i>	* Bonded Indebtedness <i>(Column D)</i>	Interest Free Financing (Public Airports) <i>(Column E)</i>	Tax Request Subject to Levy Limit <i>(Column F)</i> [(Column A) MINUS (Columns B, C, D, E)]	Valuation <i>(Column G)</i>	Calculated Levy <i>(Column H)</i> [(Column F) DIVIDED BY (Column G) MULTIPLIED BY 100]
City/Village -	73,573.00			28,060.00		45,513.00	27,048,907	0.168262

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)]

0.168262 (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]

0.024031 (Box 3) 5 Cents or LESS
--

\* Tax Request to Support Public Safety Communication Projects

--

(Box 5)

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

0.144231 (Box 4)
---------------------

\* 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.

Village of Firth  
 IN  
 Lancaster County, Nebraska

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

JBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 13-513, that the governing body will meet on the 8th day of September 2014, at 6:30 o'clock M., at Firth, NE Community Center 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.

Jill Hoefler

Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	\$	324,816.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$	587,251.64
2014-2015 Proposed Budget of Disbursements & Transfers	\$	1,446,824.00
2014-2015 Necessary Cash Reserve	\$	181,935.40
2014-2015 Total Resources Available	\$	1,628,759.40
Total 2014-2015 Personal & Real Property Tax Requirement	\$	73,573.00
Unused Budget Authority Created For Next Year	\$	960.20

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$	45,513.00
Personal and Real Property Tax Required for Bonds	\$	28,060.00

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

JBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-501.02, that the governing body will meet on the 8th day of September 2014, at 6:30 o'clock P.M., at Firth, NE Community Center 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.

2013-2014 Property Tax Request	\$	74,583.45
2013 Tax Rate		0.269855
Property Tax Rate (2013-2014 Request/2014 Valuation)		0.275736
2014-2015 Proposed Property Tax Request	\$	73,573.00
Proposed 2014 Tax Rate		0.272000

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**MINUTE RECORD**  
**VILLAGE OF FIRTH**  
**SPECIAL MEETING**  
**PUBLIC BUDGET HEARING**  
**September 8, 2014**

The special meeting of the Chairman and Village Board of Trustees of the Village of Firth, Nebraska, and public budget hearing was convened in open and public session on the **8th day of September, 2014** in the Village Office at the Firth Community Center. Normal notification procedures were observed. The budget hearing was posted and published. The meeting was called to order by the chairman at 6:30 p.m. and the following members were present: Dave Hobelman, Phil TenHulzen and Diane Wieskamp, Jarred Meyer and Thelma DeYong. 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.

The chairman closed the regular meeting at 6:33pm and opened the public budget hearing.

The treasurer gave a detailed explanation of the 2014-2015 budget.

The Chairman closed the public hearing at 7:00pm and reopened the regular meeting.

It was moved by Diane Wieskamp, seconded by Phil TenHulzen, to approve an additional 1% increase in the Total 2014-2015 Funds Subject to Limitation. Roll call vote: 5 Yeas, no Nays. Motion carried.

It was moved by Jarred Meyer, seconded by Thelma DeYong, to approve Resolution #2014-09-1 setting the property tax request for 2014-2015 at \$45,513.00 for the General Fund, and \$28,060.00 for the Bond Fund. Roll call vote: 5 Yeas, no Nays. Motion carried.

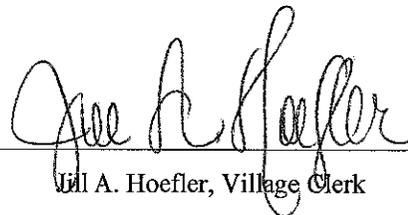
It was moved by Jarred Meyer, seconded by Diane Wieskamp, to adopt the 2014-2015 budget as published. Roll call vote: 5 Yeas, no Nays. Motion carried.

It was moved by Diane Wieskamp, seconded by Jarred Meyer, to approve Resolution #2014-09-2: *"The Village of Firth, Nebraska proposes to apply for the Land and Water Conservation Fund program for the purpose of constructing a new splash pad in the Firth Park."* Roll call vote: 5 Yeas, no Nays. Motion carried.

It was agreed to table approval of the Olsson Agreement for Professional Services until the October meeting to give time to review the contract.

After discussion it was moved by Phil TenHulzen, seconded by Jarred Meyer, to approve a 3% raise for Village staff, raising the clerks hours and pay by 20%, raising board fees from \$40/meeting to \$45/meeting. The "in lieu of insurance" for the full time employee will be raised to \$125/mo. Roll call vote: 5 Yeas, no Nays. Motion carried.

ADJOURN

  
\_\_\_\_\_  
Jill A. Hoefler, Village Clerk

# INVOICE - AFFIDAVIT OF PUBLICATION

## VOICE NEWS

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

INVOICE #	144643	DUE DATE	10/4/2014
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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, Gage, Johnson, Otoe and Cass Counties, 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

[Attach copy of notice here]

Successive Week(s)
Beginning with the issue of: 9/4/2014
and ending with the issue of: 9/4/2014
Publisher's fee at Legal Rate is: <b>\$50.08</b>

*Bill Bryant*

Bill Bryant, Editor

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 8th day of September 2014, at 6:30 o'clock P.M., at Firth, NE Community Center 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.

Jill Hoefler

Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	\$ 324,816.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 587,251.64
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 1,446,824.00
2014-2015 Necessary Cash Reserve	\$ 181,935.40
2014-2015 Total Resources Available	\$ 1,628,759.40
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 73,573.00
Unused Budget Authority Created For Next Year	\$ 960.20

#### Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 45,513.00
Personal and Real Property Tax Required for Bonds	\$ 28,060.00

### 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 8th day of September 2014, at 6:30 o'clock P.M., at Firth, NE Community Center 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.

2013-2014 Property Tax Request	\$ 74,583.45
2013 Tax Rate	0.269855
Property Tax Rate (2013-2014 Request/2014 Valuation)	0.275736
2014-2015 Proposed Property Tax Request	\$ 73,573.00
Proposed 2014 Tax Rate	0.272000

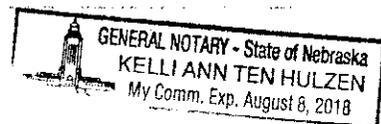
Summary Information	Weekly Cost
Budget Notice	50.08

Subscribed and sworn before me, this 3 day of

September, 2014

*Kelli Ann Ten Hulzen*

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 2014

for

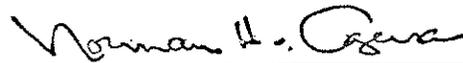
### VILLAGE OF FIRTH

<b>2014 Total Valuation</b>	<b>\$</b>	<b>27,048,907</b>
<b>Valuation Attributed to Growth</b>	<b>\$</b>	<b>51,700</b>

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 18<sup>th</sup> day of August, 2014.



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 2013

for

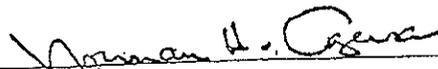
**VILLAGE OF FIRTH**

<b>2013 Total Valuation</b>	<b>\$</b>	<b>27,638,351</b>
<b>Valuation Attributed to Growth</b>	<b>\$</b>	<b>922,730</b>

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 16<sup>th</sup> day of August, 2013.

  
Norman H. Agena

RESOLUTION # 2014-09-1

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

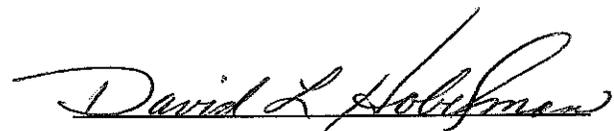
WHEREAS, it is in the best interests of the Village of Firth, Nebraska that the property tax request for the current year be a different amount than the property tax request for the prior year.

NOW THEREFORE, the Governing Body of the Village of Firth, Nebraska, by a majority vote, resolves that:

1. The 2014-2015 General Fund property tax request be set at \$45,513.00
2. The 2014-2015 Bond Fund property tax request be set at \$28,060.00
3. A copy of this resolution be certified and forwarded to the County Clerk prior to September 20, 2014.

September 8, 2014

  
Village Clerk

  
Chairman of the Board

Motion by Diane Wiestkamp, second by Paul Tentulzen  
to approve an additional 1% increase in the Total 2014-2015 Funds Subject to  
Limitation.

Motion by Jarrod Meyer, second by Diane Wiestkamp  
to adopt the 2014-2015 budget as published.

C-14-0168  
RECEIVED

AGREEMENT BETWEEN LANCASTER COUNTY  
AND THE VILLAGE OF FIRTH

LANCASTER COUNTY  
CLERK

THIS AGREEMENT, made and entered into this 4<sup>th</sup> day of March, 2014, 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 2012); and

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

NOW, THEREFORE, in 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 arising 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 2012) 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-six cents (\$.56) 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, 2014.

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, 2014, to March 31, 2015. 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 31<sup>st</sup> 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 4<sup>th</sup> day of March, 2014, by the Village of Firth.

ATTEST

VILLAGE OF FIRTH

\_\_\_\_\_  
Village Clerk

David K. Helgeson  
Board of Trustees, Chair

EXECUTED this 18 day of March, 2014, by Lancaster County.

BY THE BOARD OF COUNTY COMMISSIONERS  
LANCASTER COUNTY, NEBRASKA

Brent Smayn  
~~Larry Hudkins, Chair~~ Brent Smayn, Vice Chair

APPROVED AS TO FORM  
this 18 day of March 2014.

William Behrens  
for JOSEPH P. KELLY  
Lancaster County Attorney