

RECEIVED

SEP 18 2014

LANCASTER COUNTY BOARD

2014-2015 STATE OF NEBRASKA GENERAL BUDGET FORM

FIRTH RURAL FIRE DISTRICT

TO THE COUNTY BOARD AND COUNTY CLERK OF LANCASTER/GAGE County County

This budget is for the Period July 1, 2014 through June 30, 2015

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 9-20-2014: 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:

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year: Table with 3 rows: \$ 111,612.00 Property Taxes for Non-Bond Purposes, \$ 93,153.00 Principal and Interest on Bonds, \$ 204,765.00 Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2014: Table with 3 rows: 1,430,000.00 Principal, 587,252.00 Interest, \$ 2,017,252.00 Total Bonded Indebtedness

290,523,930 Total Certified Valuation (All Counties) (Certification of Valuation(s) from County Assessor MUST be attached)

CLERK/BOARD MEMBER:

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

Budget Document To Be Used As Audit Waiver? My Subdivision has elected to use this Budget Document as the Audit Waiver. (If YES, Board Minutes MUST be Attached) [X] 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, 2013 through June 30, 2014? [X] 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 [X] NO. If YES, Please submit Trade Name Report by December 31, 2014.

County Clerk's Use ONLY

FIRTH RURAL FIRE DISTRICT in LANCASTER/GAGE County County

Line No.	TOTAL ALL FUNDS	Actual 2012 - 2013 (Column 1)	Actual/Estimated 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 219,758.00	\$ 219,783.00	\$ 257,671.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 8,719.00	\$ 6,860.00	\$ 5,852.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 228,477.00	\$ 226,643.00	\$ 263,523.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 190,610.00	\$ 191,245.00	\$ 200,750.00
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	\$ 13,153.00	\$ 608.00	\$ 215.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 447,240.00	\$ 438,496.00	\$ 484,488.00
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 66,811.00	\$ 66,301.00	\$ 110,600.00
20	Capital Improvements (Real Property/Improvements)	\$ 4,740.00	\$ -	
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 54,980.00	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 79,066.00	\$ 88,672.00	\$ 93,152.50
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ 15,000.00	\$ 20,000.00	\$ 20,000.00
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 220,597.00	\$ 174,973.00	\$ 223,752.50
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 226,643.00	\$ 263,523.00	\$ 260,735.50
31	Cash Reserve Percentage			128%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 200,750.00
		County Treasurer's Commission at 2% of Line 6		\$ 4,015.00
		Delinquent Tax Allowance		\$ -
		<b>Total Property Tax Requirement</b>		\$ 204,765.00

# FIRTH RURAL FIRE DISTRICT in LANCASTER/GAGE County 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:	<u>Property Tax Request</u>	
General Fund	\$ 97,700.00	
Sinking Fund	\$ 13,912.00	
Bond Fund	\$ 93,153.00	
_____ Fund	_____	
_____ Fund	_____	
_____ Fund	_____	
<b>Total Tax Request</b>	<b>** \$ 204,765.00</b>	

\*\* 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:
<u>General Fund</u>	<u>Sinking Fund</u>
Amount: \$	20,000.00
Reason: Excess of General Fund revenues over expenditures transferred to the Sinking Fund.	

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

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

FIRTH RURAL FIRE DISTRICT in LANCASTER/GAGE County County

**CORRESPONDENCE INFORMATION**

**BOARD CHAIRPERSON**

Eric Johnson

*(Name of Board Chairperson)*

PO Box 124

*(Mailing Address)*

Panama NE 68419

*(City & Zip Code)*

402-788-2586

*(Telephone Number)*

ej25818@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

**PREPARER**

DeLoyce Harris, Accountant

*(Name and Title)*

*(Firm Name)*

PO Box 141

*(Mailing Address)*

Panama NE 68419

*(City & Zip Code)*

402-788-2829

*(Telephone Number)*

ddharris5@windstream.net

*(E-Mail Address)*

**OTHER CONTACT**

*(Name and Title)*

*(Firm Name)*

*(Mailing Address)*

*(City & Zip Code)*

*(Telephone Number)*

*(E-Mail Address)*

FIRTH RURAL FIRE DISTRICT in LANCASTER/GAGE County County

**LC-3 SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	204,765.00
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 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (10))		\$	- (5)
LESS: Amount Spent During 2013-2014		\$	- (6)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included on 2014-2015 Restricted Funds ( <u>Cannot</u> be a Negative Number)	(8)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	<b>(9)</b>	<b>\$</b>	<b>204,765.00</b>
-----------------------------------	------------	-----------	-------------------

**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> )		\$	- (11)
Agrees to Line (7).			
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	93,153.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$	6,000.00
Public Safety Communication Project - Statute 86-416 (Fire Districts Only)	(16)		
Payments to Retire Bank Loans and Other Financial Instruments - Agreed to before 7/1/99 (Fire Districts Only)			
OR			
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(17)		
Judgments	(18)		
Refund of Property Taxes to Taxpayers	(19)		
Repairs to Infrastructure Damaged by a Natural Disaster	(20)		

<b>TOTAL LID EXCEPTIONS (B)</b>	<b>(21)</b>	<b>\$</b>	<b>99,153.00</b>
---------------------------------	-------------	-----------	------------------

<b>TOTAL 2014-2015 RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	<b>\$ 105,612.00</b>
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------

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

FIRTH RURAL FIRE DISTRICT  
 in  
 LANCASTER/GAGE County County

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2014-2015**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

2013-2014 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 102,107.65  
Option 1 - (1)

**OPTION 2 - Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year**

Line (1) of 2013-2014 Lid Computation Form Option 2 - (A)

Allowable Percent Increase Less Vote Taken \_\_\_\_\_ %  
 (From 2013-2014 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 2013-2014 Restricted Funds Authority (Base Amount) = \_\_\_\_\_  
 Line (A) Plus Line (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)

\_\_\_\_\_ / \_\_\_\_\_ = \_\_\_\_\_ %  
 2014 Growth / 2013 Valuation = Multiply times  
 per Assessor 100 To get %

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

\_\_\_\_\_ / \_\_\_\_\_ = \_\_\_\_\_ %  
 # of Board Members / Total # of Members = Must be at least  
 voting "Yes" for in Governing Body .75 (75%) of the  
 Increase (Attending & Absent) Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

**FIRTH RURAL FIRE DISTRICT**  
 in  
**LANCASTER/GAGE County County**

<b>4</b>	<b>SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE</b>	_____ %
		(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)	3.50 % _____ (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	3,573.77 _____ (7)
Total Restricted Funds Authority = Line (1) + Line (7)	105,681.42 _____ (8)
<b>Less:</b> 2014-2015 Restricted Funds from LC-3 Supporting Schedule	105,612.00 _____ (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	69.42 _____ (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.**

<p><b>NOTICE OF BUDGET HEARING AND BUDGET SUMMARY</b></p>
---------------------------------------------------------------

**FIRTH RURAL FIRE DISTRICT  
IN  
LANCASTER/GAGE County 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 16 day of September 2014, at 7:00 o'clock P.M. at Firth Fire Station -8900 Firth Road 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.

	Clerk/Secretary
2012-2013 Actual Disbursements & Transfers	\$ 220,597.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 174,973.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 223,752.50
2014-2015 Necessary Cash Reserve	\$ 260,735.50
2014-2015 Total Resources Available	\$ 484,488.00
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 204,765.00
Unused Budget Authority Created For Next Year	\$ 69.42

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 111,612.00
Personal and Real Property Tax Required for Bonds	\$ 93,153.00

-----  
 Cut Off Here Before Sending To Printer  
 -----

**CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH**

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

**TAX YEAR 2014**

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

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

**TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE COUNTY**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
FIRTH FIRE GEN	FIRE-DISTRICT	1,038,635	50,349,520

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

I Patti Milligan, Gage County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Annette Cortez, Deputy  
(signature of county assessor)

Aug. 15, 2014  
(date)



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

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2014

# 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

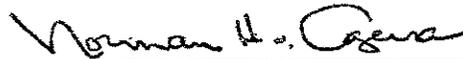
### FIRTH FIRE DISTRICT

<b>2014 Total Valuation</b>	<b>\$</b>	<b>240,174,410</b>
<b>Valuation Attributed to Growth</b>	<b>\$</b>	<b>1,083,952</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

## Budget Hearing Minutes for the Firth Rural Fire District

The Budget Hearing of the Firth Rural Fire District was held the 16th day of September, 2014 at 7:05 p.m.

Board Members:

Present:

Eric Johnson  
Gale Huenink  
Kristin Draper  
Alex Olson  
Vacant Seat

Absent

1% Increase in Restricted Funds Authority

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

4 Ayes          0 Nays                  Motion: Carries

Request for Audit Waiver

A motion was made by Gale Huenink and seconded by Alex Olson to request an audit waiver for the fiscal year ended June 30, 2014.

4 Ayes          0 Nays                  Motion: Carries

Budget Approval

A motion was made by Gale Huenink and seconded by Kristin Draper to approve the 2014-2015 budget as proposed.

4 Ayes          0 Nays                  Motion: Carries

Transfer of funds

A motion was made by Gale Huenink and seconded by Alex Olson to move \$20,000.00 from the General Fund to the Sinking Fund.

4 Ayes          0 Nays                  Motion: Carries

Meeting Adjourned

A motion was made by Gale Huenink and seconded by Alex Olson to adjourn the budget hearing at 8:22 p.m..

4 Ayes          0 Nays                  Motion: Carries

# INVOICE - AFFIDAVIT OF PUBLICATION

## VOICE NEWS

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

INVOICE #	145019	DUE DATE	10/11/2014
-----------	--------	----------	------------

**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 Rural Fire District Dee Harris PO Box 141 Panama, NE 68419

### NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

FIRTH RURAL FIRE DISTRICT  
IN  
LANCASTER/GAGE County 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 16 day of September 2014, at 7:00 o'clock P.M. at Panama Fire Station for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

 Kristin L. Draper  
Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	\$	220,597.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$	174,973.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$	223,752.50
2014-2015 Necessary Cash Reserve	\$	280,735.50
2014-2015 Total Resources Available	\$	484,488.00
Total 2014-2015 Personal & Real Property Tax Requirement	\$	204,765.00
Unused Budget Authority Created For Next Year	\$	68.42

#### Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	111,612.00
Personal and Real Property Tax Required for Bonds	\$	93,153.00

September 11 & 18

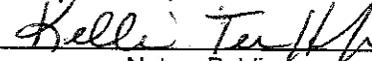
2	Successive Week(s)
Beginning with the issue of:	9/11/2014
and ending with the issue of:	9/18/2014
Publisher's fee at Legal Rate is:	<b>\$77.35</b>

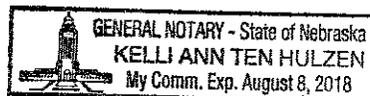
  
Bill Bryant, Editor

Summary Information	Weekly Cost
Budget Notice - September 11	41.24
Budget Notice - September 18	36.11
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 17 day of

September, 2014

  
Notary Public



This document is your Affidavit of Publication AND your Invoice. Please pay from this document by the due date listed above.