2014-2015
STATE OF NEBRASKA
GENERAL BUDGET FORM

RECEIVED
SEP 19 2014
LANCASTER COUNTY
CLERK

Greenwood Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Cass and Lancaster 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.Haeffner@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:

$	22,886.58	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
$	22,886.58	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2014

	-	Principal
	-	Interest
$	-	**Total Bonded Indebtedness**

-	**Total Certified Valuation (All Counties)**

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

CLERK/BOARD MEMBER:

Signature:
Printed Name & Title: Kent Haertel
Mailing Address: 21702 Mill Rd.
City, Zip: Greenwood, 68366
Phone Number: 402-440-5722
E-Mail Address:

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

Greenwood Rural Fire District in Cass and Lancaster 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	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ 90,466.34	$ 92,351.36	$ 85,146.31
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 253.79	$ 296.43	$ 46.45
5	**Subtotal of Beginning Balances** **(Lines 2 thru 4)**	$ 90,720.13	$ 92,647.79	$ 85,192.76
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 21,369.55	$ 22,359.82	$ 22,437.82
7	Federal Receipts		$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To LC-3 Supporting Schedule)**	$ 51.38	$ 66.02	$ 67.00
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 206.42	$ -	$ -
11	State Receipts: Property Tax Credit	$ 763.76	$ 719.46	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To LC-3 Supporting Schedule)**	$ 41.73	$ 32.52	$ 33.00
14	Local Receipts: Other	$ 1,172.54	$ 496.96	$ 501.00
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)**	$ 114,325.51	$ 116,322.57	$ 108,231.58
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 10,995.59	$ 16,093.28	$ 35,000.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 10,682.13	$ 15,036.53	$ 69,231.58
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)**	$ 21,677.72	$ 31,129.81	$ 104,231.58
30	**Balance Forward/Cash Reserve** **(Line 17 - Line 29)**	$ 92,647.79	$ 85,192.76	$ 4,000.00
31	Cash Reserve Percentage			11%

PROPERTY TAX RECAP		
	Tax from Line 6	$ 22,437.82
	County Treasurer's Commission at 2% of Line 6	$ 448.76
	Delinquent Tax Allowance	$ -
	Total Property Tax Requirement	$ 22,886.58

Greenwood Rural Fire District in Cass and Lancaster 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:

	Property Tax Request
General Fund	$ 14,068.79
Sinking Fund	$ 8,817.79
Bond Fund	$ -
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** $ 22,886.58

** 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:

Greenwood Rural Fire District in Cass and Lancaster County County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON
Gale Willadsen
(Name of Board Chairperson)
22218 Davey Rd
(Mailing Address)
Greenwood, 68366
(City & Zip Code)
402-450-0523
(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.*

- [X] Board Chairperson
- [ ] Preparer
- [ ] Other Contact

PREPARER
Danny Fisher
(Name and Title)
Riggs & Associates, CPAs, P.C.
(Firm Name)
1919 South 40th Street
(Mailing Address)
Lincoln, 68506
(City & Zip Code)
402-483-7885
(Telephone Number)
dfisher@riggscpas.com
(E-Mail Address)

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

Greenwood Rural Fire District in Cass and Lancaster County County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 22,886.58
Motor Vehicle Pro-Rate		(2)	$ 67.00
In-Lieu of Tax Payments		(3)	$ 33.00
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 (**Cannot be a Negative Number**)		(8)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 22,986.58**

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 *(cannot exclude same capital improvements from more than one lid calculation.)* 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)	$ 10,000.00
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)	
TOTAL LID EXCEPTIONS (B)		(21)	**$ 10,000.00**

TOTAL 2014-2015 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*	**$ 12,986.58**

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

STATE OF NEBRASKA
2014-2015 LC-3 LID COMPUTATION FORM

Greenwood Rural Fire District

in

Cass and Lancaster 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 — 34,533.03 (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 per Assessor		2013 Valuation		Multiply times 100 To get %

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

5	/	5	=	~~80.00~~ 100 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body (Attending & Absent)		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

STATE OF NEBRASKA
2014-2015 LC-3 LID COMPUTATION FORM

Greenwood Rural Fire District

in

Cass and Lancaster County 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)	3.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	1,208.66 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	35,741.69 (8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	12,986.58 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	22,755.11 (10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10) MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Greenwood Rural Fire District
IN
Cass and Lancaster 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 17 day of September 2014, at 7:00 o'clock P.M. at Greenwood 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.

Kent Haertel

Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	$	21,677.72
2013-2014 Actual/Estimated Disbursements & Transfers	$	31,129.81
2014-2015 Proposed Budget of Disbursements & Transfers	$	104,231.58
2014-2015 Necessary Cash Reserve	$	4,000.00
2014-2015 Total Resources Available	$	108,231.58
Total 2014-2015 Personal & Real Property Tax Requirement	$	22,886.58
Unused Budget Authority Created For Next Year	$	22,755.11

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	22,886.58
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

Resolution Setting the Property Tax Request

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 Greenwood Rural Fire District passes by 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 Greenwood Rural Fire District that the property tax request for the current year be a different amount as the property tax request for the prior year.

NOW, THEREFORE, the Governing Body of the Greenwood Rural Fire District, by a majority vote, resolves that:

1. The 2014-2015 property tax request be set at $13,980.62 for the General Fund, $8,905.96 for the Sinking Fund.

2. A copy of this resolution will be forwarded to the County Clerk prior to October 13, 2014.

Passed and approved this 17th day of September, 2014.

Signed By: