

2014-2015
STATE OF NEBRASKA
GENERAL BUDGET FORM

RECEIVED

SEP 17 2014

LANCASTER COUNTY
 CLERK

Hallam Rural Fire Protection District

TO THE COUNTY BOARD AND COUNTY CLERK OF
 Lancaster 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:

| | | |
|----|------------|--|
| \$ | 100,980.00 | Property Taxes for Non-Bond Purposes |
| \$ | 72,420.00 | Principal and Interest on Bonds |
| \$ | 173,400.00 | Total Personal and Real Property Tax Required |

Outstanding Bonded Indebtedness as of July 1, 2014

| | | |
|----|------------|----------------------------------|
| | 548,111.93 | Principal |
| | 1,620.49 | Interest |
| \$ | 549,732.42 | Total Bonded Indebtedness |

Budget Document To Be Used As Audit Waiver?

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

YES NO

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

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

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 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?

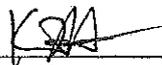
YES NO

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

County Clerk's Use ONLY

208,912,838 **Total Certified Valuation (All Counties)**
 (Certification of Valuation(s) from County Assessor **MUST** be attached)

CLERK/BOARD MEMBER:

Signature: 
 Printed Name & Title: Kevin Howat
 Mailing Address: 8418 W. Gage Road
 City, Zip: Hallam, NE 68368
 Phone Number: 402-787-2025
 E-Mail Address: kjhowat@msn.com

Hallam Rural Fire Protection District in Lancaster 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 | \$ 185,792.05 | \$ 165,410.31 | \$ 202,170.01 |
| 3 | Investments | \$ - | \$ - | \$ - |
| 4 | County Treasurer's Balance | \$ 4,235.17 | \$ 4,989.88 | \$ 6,984.14 |
| 5 | Subtotal of Beginning Balances (Lines 2 thru 4) | \$ 190,027.22 | \$ 170,400.19 | \$ 209,134.15 |
| 6 | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 154,908.22 | \$ 171,008.24 | \$ 170,000.00 |
| 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 | \$ 135,453.56 | \$ 37,228.75 | \$ 45,000.00 |
| 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) | \$ 20,000.00 | \$ - | \$ - |
| 17 | Total Resources Available (Lines 5 thru 16) | \$ 500,389.00 | \$ 378,637.18 | \$ 424,134.15 |
| 18 | Disbursements & Transfers: | | | |
| 19 | Operating Expenses | \$ 79,962.55 | \$ 70,958.78 | \$ 175,000.00 |
| 20 | Capital Improvements (Real Property/Improvements) | \$ - | \$ - | \$ - |
| 21 | Other Capital Outlay (Equipment, Vehicles, Etc.) | \$ 158,740.00 | \$ 28,007.99 | \$ 100,000.00 |
| 22 | Debt Service: Bond Principal & Interest Payments | \$ 70,536.26 | \$ 70,536.26 | \$ 72,000.00 |
| 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 | \$ 750.00 | \$ - | \$ - |
| 26 | Judgments | \$ - | \$ - | \$ - |
| 27 | Transfers Out of Surplus Fees | \$ - | \$ - | \$ - |
| 28 | Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16) | \$ 20,000.00 | \$ - | \$ - |
| 29 | Total Disbursements & Transfers (Lines 19 thru 28) | \$ 329,988.81 | \$ 169,503.03 | \$ 347,000.00 |
| 30 | Balance Forward/Cash Reserve (Line 17 - Line 29) | \$ 170,400.19 | \$ 209,134.15 | \$ 77,134.15 |
| 31 | Cash Reserve Percentage | | | 31% |
| PROPERTY TAX RECAP | | Tax from Line 6 | | \$ 170,000.00 |
| | | County Treasurer's Commission at 2% of Line 6 | | \$ 3,400.00 |
| | | Delinquent Tax Allowance | | \$ - |
| | | Total Property Tax Requirement | | \$ 173,400.00 |

Hallam Rural Fire Protection 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 | \$ 80,580.00 |
| Sinking Fund | \$ 20,400.00 |
| Bond Fund | \$ 72,420.00 |
| _____ Fund | |
| _____ Fund | |
| _____ Fund | |
| Total Tax Request | ** \$ 173,400.00 |

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

Documentation of Transfers:

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

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

| | |
|----------------|--------------|
| Transfer From: | Transfer To: |
| Amount: | |
| Reason: | |

| | |
|----------------|--------------|
| Transfer From: | Transfer To: |
| Amount: | |
| Reason: | |

| | |
|----------------|--------------|
| Transfer From: | Transfer To: |
| Amount: | |
| Reason: | |

Hallam Rural Fire Protection District in Lancaster County

CORRESPONDENCE INFORMATION

| |
|------------------------------------|
| BOARD CHAIRPERSON |
| Kevin Howat |
| <i>(Name of Board Chairperson)</i> |
| 8418 W. Gage Road |
| <i>(Mailing Address)</i> |
| Hallam, NE 68368 |
| <i>(City & Zip Code)</i> |
| 402-787-2025 |
| <i>(Telephone Number)</i> |
| kjhowat@msn.com |
| <i>(E-Mail Address)</i> |

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 |
| JoAnn K. Henke, CPA |
| <i>(Name and Title)</i> |
| JoAnn K. Henke, CPA |
| <i>(Firm Name)</i> |
| 5640 South Street, Suite 2 |
| <i>(Mailing Address)</i> |
| Lincoln, NE 68506 |
| <i>(City & Zip Code)</i> |
| 402-488-9463 |
| <i>(Telephone Number)</i> |
| jhenke@windstream.net |
| <i>(E-Mail Address)</i> |

| |
|------------------------------------|
| OTHER CONTACT |
| Thomas G. Schuerman, Sec/Treasurer |
| <i>(Name and Title)</i> |
| Hallam Rural Fire District |
| <i>(Firm Name)</i> |
| 2000 W. Princeton Road |
| <i>(Mailing Address)</i> |
| Martell, NE 68404 |
| <i>(City & Zip Code)</i> |
| 402-787-7235 |
| <i>(Telephone Number)</i> |
| ts75027@gmail.com |
| <i>(E-Mail Address)</i> |

Hallam Rural Fire Protection District in Lancaster County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

| | | | |
|--|-----|----|------------|
| Total Personal and Real Property Tax Requirements | (1) | \$ | 173,400.00 |
| 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 (Cannot be a Negative Number) | (8) | \$ | - |

| | | | |
|-----------------------------------|-----|----|-------------------|
| TOTAL RESTRICTED FUNDS (A) | (9) | \$ | 173,400.00 |
|-----------------------------------|-----|----|-------------------|

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.) | | \$ | - (11) |
| Agrees to Line (7). | | \$ | - (11) |
| Allowable Capital Improvements | (12) | \$ | - |
| Bonded Indebtedness | (13) | \$ | 72,000.00 |
| 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) | \$ | 72,000.00 |
|---------------------------------|------|----|------------------|

TOTAL 2014-2015 RESTRICTED FUNDS

For Lid Computation (To Line 9 of the LC-3 Lid Form)

\$ 101,400.00

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

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

Hallam Rural Fire Protection District
in
Lancaster 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 100,456.29
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)

$$\frac{3,105,879.00}{2014 \text{ Growth per Assessor}} \div \frac{189,155,316.00}{2013 \text{ Valuation}} = \frac{1.64}{\text{Multiply times 100 To get \%}}$$

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

$$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body (Attending \& Absent)}} = \frac{80.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

Hallam Rural Fire Protection District

Budget Meeting Agenda

September 8, 2014

7:00 P.M.

Call to Order

Roll Call

Reference to the Open Meetings Act

Reference to Recording the Meeting

Approval of the August 11, 2014 Meeting Minutes

Financial Report

Review & Approve Bills to be Paid

Citizen's Communications and Concerns

(Note that comments may be heard, but any official action cannot be taken until a following meeting when issues can be put on the agenda)

Station and Vehicles Status

Fire Department Business and Concerns; Membership/Officer Changes

Other Business for Discussion

1. 2014-2015 Budget
2. Hail damage on roof – Insurance claim

Next Meeting Date

Adjournment

Please Note: This is a Public Meeting, open to any and all members of the public.

Hallam Rural Fire Protection District Budget Meeting

September 8, 2014

The President called the meeting to order at 7:12 P.M. on September 8, 2014, at the Hallam Volunteer Fire and Rescue Station and noted that the meeting was being recorded.

Roll was taken of the Board members. Members present were: Kevin Howat, President, Brad Moser, Director, Tom Schuerman, Sec/Treas. Dick Hollman, Vice President was absent but reached by telephone for the budget discussion. Brad Niemeyer, Director was absent and not available by telephone. Chief Duane Aksamit, Assistant Chief-Fire, Kurt Oates, LeRoy Geistlinger and Tim Bruder were present to represent the fire department. JoAnn Henke, CPA was also present at the meeting.

The President noted that a copy of the Open Meetings Act was posted in the meeting room.

The minutes from August 11, 2014 were presented. Brad M. moved and Kevin seconded to approve the minutes as presented. Results of vote: Kevin For; Brad N. Absent; Brad M. For; Dick Absent; Tom For. Motion Carried.

The Secretary/Treasurer gave the financial report for the District.

Fire Bond Fund: \$42,005.73

Fire General Fund: \$48,271.09

Maintenance Fund: \$1,496.80

Rescue General (Billing) Account: \$34,267.39

Fire Sinking Fund (including CD's): \$107,767.74

Kevin moved and Brad M. seconded to approve the financial report.

Results of vote: Kevin For; Brad N. Absent; Brad M. For; Dick Absent; Tom For. Motion Carried.

The Secretary/Treasurer listed bills to be paid, per the attached list.

Brad M. moved and Tom seconded to approve payment of bills.

Results of vote: Kevin For; Brad N. Absent; Brad M. For; Dick Absent; Tom For. Motion Carried.

Citizen's Communications and Concerns were heard and discussed.

None presented.

Station and Vehicles Status

Truck #21 was serviced today. The remaining vehicles will all go in for service soon. Vehicle service is being done annually.

Fire Department Business and Concerns; Membership/Officer Changes

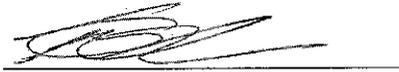
The Department had one new member until he changed his mind. Kurt Oates will be resigning at the end of the month. The Board thanked Kurt for his many years of service.

Other Business for Discussion:

1. 2014-2015 Budget. Note: Dick Hollman was contacted by telephone for this discussion. Copies of the proposed budget were distributed, and discussed. Lancaster County has approved our request. Kevin moved and Brad seconded to approve the budget as published, approve to use the budget document as the audit waiver and approve the additional 1% increase. Results of vote: Kevin For; Brad N. Absent; Brad M. For; Dick For; Tom For. Motion Carried.
2. Hail damage on roof – Insurance claim. Discussion was held on the subject. Kevin moved and Brad seconded to go ahead with repairs to the roof. Results of vote: Kevin For; Brad N. Absent; Brad M. For; Dick Absent; Tom For. Motion Carried.

Next Meeting date is October 13, 2014 at 7:00 P.M.

Results of vote: Results of vote: Kevin For; Brad N. Absent; Brad M. For; Dick Absent; Tom For. Motion Carried.



Thomas G. Schuerman, Sec/Treas

AFFIDAVIT OF PUBLICATION

State of Nebraska }
LANCASTER COUNTY, } ss.

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper One successive time(s) the first insertion having been on September 3, 2014 and thereafter on _____, 20____ and that said newspaper is the legal newspaper under the statutes of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Tom Schuerman

Subscribed in my presence and sworn to before me on Sept 16, 2014

UVA K BOONE

Notary Public



GENERAL NOTARY - State of Nebraska
UVA K BOONE
My Comm. Exp. Jan. 31, 2017

**NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY**

Hallam Rural Fire Protection 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 8th day of September 2014, at 7 o'clock PM, at Hallam Rural Fire Protection District for the purpose of hearing support, 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.

/s/ Tom Schuerman
Tom Schuerman, Clerk/Secretary

| | |
|---|---------------|
| 2012-2013 Actual Disbursements & Transfers | \$ 329,988.81 |
| 2013-2014 Actual/Estimated Disbursements & Transfers | \$ 169,503.03 |
| 2014-2015 Proposed Budget of Disbursements & Transfers | \$ 347,000.00 |
| 2014-2015 Necessary Cash Reserve | \$ 77,134.15 |
| 2014-2015 Total Resources Available | \$ 424,134.15 |
| Total 2014-2015 Personal & Real Property Tax Requirement | \$ 173,400.00 |
| Unused Budget Authority Created For Next Year | \$ 2,572.26 |
| Breakdown of Property Tax: | |
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 100,980.00 |
| Personal and Real Property Tax Required for Bonds | \$ 72,420.00 |

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