2014-2015
STATE OF NEBRASKA
GENERAL BUDGET FORM

RECEIVED
SEP 22 2014
LANCASTER COUNTY CLERK

Hickman 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.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:

$	128,590.00	Property Taxes for Non-Bond Purposes
$	39,816.00	Principal and Interest on Bonds
$	168,406.00	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2014

	380,000.00	Principal
	98,743.00	Interest
$	478,743.00	**Total Bonded Indebtedness**

424,435,393	**Total Certified Valuation (All Counties)**

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

CLERK/BOARD MEMBER:

Signature: Doug Goering
Printed Name & Title: Doug Goering, Treasurer
Mailing Address: 1500 Olive Creek Road
City, Zip: Martel, NE 68404
Phone Number: 402-203-8285
E-Mail Address: Doug.Goering@Firstdata.com

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

See independent accountants' compilation report.

Hickman 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	$ 180,953.00	$ 136,402.00	$ 148,678.00
3	Investments	$ 81,713.00	$ 82,082.00	$ 82,277.00
4	County Treasurer's Balance	$ 2,744.00	$ 2,137.00	$ 2,443.00
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	$ 265,410.00	$ 220,621.00	$ 233,398.00
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 137,644.00	$ 118,271.00	$ 165,103.00
7	Federal Receipts		$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To LC-3 Supporting Schedule)**	$ 380.00	$ 361.00	$ 360.00
9	State Receipts: State Aid			
10	State Receipts: Other	$ 2,257.00	$ 1,980.00	$ -
11	State Receipts: Property Tax Credit	$ -	$ 4,274.00	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To LC-3 Supporting Schedule)**	$ 9.00	$ 8.00	$ 10.00
14	Local Receipts: Other	$ 559.00	$ 387,074.00	$ 10,000.00
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)	$ 31,315.00	$ -	$ -
17	**Total Resources Available (Lines 5 thru 16)**	$ 437,574.00	$ 732,589.00	$ 408,871.00
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 79,958.00	$ 102,822.00	$ 107,552.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ 181,095.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 79,605.00	$ 396,369.00	$ 25,000.00
22	Debt Service: Bond Principal & Interest Payments	$ 26,075.00	$ -	$ 39,035.00
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	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ 31,315.00	$ -	$ -
29	**Total Disbursements & Transfers (Lines 19 thru 28)**	$ 216,953.00	$ 499,191.00	$ 352,682.00
30	**Balance Forward/Cash Reserve (Line 17 - Line 29)**	$ 220,621.00	$ 233,398.00	$ 56,189.00
31	Cash Reserve Percentage			38%

PROPERTY TAX RECAP		
	Tax from Line 6	$ 165,103.00
	County Treasurer's Commission at 2% of Line 6	$ 3,303.00
	Delinquent Tax Allowance	$ -
	Total Property Tax Requirement	$ 168,406.00

See independent accountants' compilation report

Hickman 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	$ 108,200.00
Sinking Fund	$ 20,390.00
Bond Fund	$ 39,816.00
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** $ 168,406.00

** 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:

See independent accountants' compilation report.

Hickman Rural Fire Protection District in Lancaster County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON
Michael Mitchell
(Name of Board Chairperson)
19300 SW 2nd Street
(Mailing Address)
Roca, NE 68430
(City & Zip Code)
402-794-4034
(Telephone Number)
N/A
(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
- [x] Preparer
- [ ] Other Contact

PREPARER
Tony Jerina, CPA
(Name and Title)
HBE Becker Meyer Love, LLP
(Firm Name)
PO Box 23110
(Mailing Address)
Lincoln, NE 68542
(City & Zip Code)
402-423-4343
(Telephone Number)
tjerina@hbecpa.com
(E-Mail Address)

OTHER CONTACT
Doug Goering, Treasurer
(Name and Title)
N/A
(Firm Name)
1500 Olive Creek Road
(Mailing Address)
Martell, NE 68404
(City & Zip Code)
402-203-8285
(Telephone Number)
Doug.Goering@Firstdata.com
(E-Mail Address)

See independent accountants' compilation report.

Hickman Rural Fire Protection District in Lancaster County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 168,406.00
Motor Vehicle Pro-Rate		(2)	$ 360.00
In-Lieu of Tax Payments		(3)	$ 10.00
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)	**$ 168,776.00**

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.)* Agrees to Line (7).	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	$ 39,816.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**		(14)	
Interlocal Agreements/Joint Public Agency Agreements		(15)	$ 8,000.00
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)	**$ 47,816.00**

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*	**$ 120,960.00**

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

See independent accountants' compilation report.

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

Hickman 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 — 118,899.00 (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%** — 0.31 % (3)

11,275,357.00	/	401,158,861.00	=	2.81 %
2014 Growth per Assessor		2013 Valuation		Multiply times 100 To get %

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

5	/	5	=	100.00 %
# 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

Hickman Rural Fire Protection District

in

Lancaster County

4	**SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE**	_____ % (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.81 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	4,530.05 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	123,429.05 (8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	120,960.00 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	2,469.05 (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.

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

HICKMAN FIRE DISTRICT

2014 Total Valuation	**$**	**424,435,393**
Valuation Attributed to Growth	**$**	**11,275,357**

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 18th day of August, 2014.

Norman H. Agena

Norman H. Agena

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AUG 21 2014

LANCASTER COUNTY
CLERK

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

FINAL ALLOCATION OF LEVY AUTHORITY TO ALL POLITICAL SUBDIVISIONS SUBJECT TO COUNTY LEVY AUTHORITY	))))	RESOLUTION NO. R-14-0052

WHEREAS, Neb. Rev. Stat. § 77-3443 (Reissue 2009) grants authority for the county board to review and approve or disapprove the levy request of all political subdivisions subject to this subsection; and

WHEREAS, the below listed duly constituted Taxing Authorities are subject to the provisions of § 77-3443; and

WHEREAS, the Lancaster County Board of Commissioners reviewed the preliminary levy request for the period July 1, 2014, through June 30, 2015, from the below listed Fire Districts, the Railroad Transportation Safety District and the preliminary levy request for the period December 1, 2014, through November 30, 2015 from the Lancaster County Agricultural Society; and

WHEREAS, the County Assessor/Register of Deeds has certified valuations; and

WHEREAS, these final allocations shall not relieve these political subdivisions from complying with other applicable budgetary rules, regulations and procedures.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Lancaster County, Nebraska, that the following final allocation of levy authority is hereby approved and, in compliance with § 77-3443(4), shall not be changed after September 1, 2014, except by agreement between both the county board and the governing body of the political subdivision whose final levy allocation is at issue:

POLITICAL SUBDIVISION AND FUND	PROPERTY TAX AMOUNT	LEVY FOR $100 OF VALUATION
Lancaster Co. Agricultural Society		
General Fund	210,084	.000985
Capital Fund	113,171	.000531
Railroad Transportation Safety District		
General Fund	2,772,600	.013000
Bennet Fire District		
General	97,500	.023713
Sinking	35,500	.008634
Firth Fire District		
General	97,700	.033629
Sinking	13,912	.004789
Hallam Fire District		
General	79,000	.037815
Sinking	20,000	.009573
Hickman Fire District		
General	108,200	.025493
Sinking	20,390	.004804
Highland Fire District		
General	12,526	.010168
Malcolm Fire District		
General	172,000	.074369
Sinking	45,719	.019768
Raymond Fire District		
General	204,000	.060665
Sinking	148,898	.044279
Southeast Fire District		
General	134,500	.032582
Sinking	86,800	.021027
Southwest Fire District		
General	230,423	.040557
Sinking	46,028	.008101
Ambulance	17,979	.003164

POLITICAL SUBDIVISION AND FUND	PROPERTY TAX AMOUNT	LEVY FOR $100 OF VALUATION
Waverly Fire District		
General	55,857	.015750

BE IT FURTHER RESOLVED THAT the above noted allocations do not include a levy for bonded indebtedness approved according to law and secured by a levy on property.

DATED this 26th day of August, 2014, at the County-City Building, Lincoln, Lancaster County, Nebraska.

BY THE BOARD OF COUNTY COMMISSIONERS OF LANCASTER COUNTY, NEBRASKA

APPROVED AS TO FORM
this 26th day of August, 2014.

Deputy County Attorney
for JOE KELLY
Lancaster County Attorney

VOICE NEWS

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

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	145018	DUE DATE	10/11/2014

BILL TO
Hickman Rural Fire District Doug Goering 1500 Olive Creek Road Martell, NE 68404

THE STATE OF NEBRASKA
County of Lancaster } ss. Bill Bryant, being duly sworn, 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:

1	Successive Week(s)
Beginning with the issue of:	9/11/2014
and ending with the issue of:	9/11/2014
Publisher's fee at Legal Rate is:	**$41.66**

Bill Bryant, Editor

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hickman 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 18th day of September 2014, at 7 o'clock P.M. at Hickman Rural 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.

Doug Goering
Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	$	216,953.00
2013-2014 Actual/Estimated Disbursements & Transfers	$	499,191.00
2014-2015 Proposed Budget of Disbursements & Transfers	$	352,682.00
2014-2015 Necessary Cash Reserve	$	56,189.00
2014-2015 Total Resources Available	$	408,871.00
Total 2014-2015 Personal & Real Property Tax Requirement	$	168,406.00
Unused Budget Authority Created For Next Year	$	2,469.05

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	128,590.00
Personal and Real Property Tax Required for Bonds	$	39,816.00

Summary Information	Weekly Cost
Budget Notice	41.66
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 10 day of September, 20 14

Kelli Ten Hulzen
Notary Public

GENERAL NOTARY - State of Nebraska
KELLI ANN TEN HULZEN
My Comm. Exp. August 8, 2018

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

HICKMAN RURAL FIRE PROTECTION DISTRICT ANNUAL BUDGET MEETING
September 18, 2014

Meeting called to order by Mike Mitchell at 7:05 P.M.

Roll Call:	Doug Hunters	Present
	Doug Goering	Present
	Mike Mitchell	Present
	Glen TerMaat	Present
	Denny Egger	Present

Attendance: Tony Jerina (HBE)

Tony Jerina led those present through the 2014-2015.

Motion by Doug Hunter, Second by Glen Termaat to increase the total restricted funds Authority by an additional 1%
Doug H. yes, Doug G. yes, Mike yes, Glen yes, Denny yes Passed 5 yes 0 no

Motion by Denny Egger Second by Doug Goering to request an audit waiver for the fiscal year ended June 30, 2014
Doug H. yes, Doug G. yes, Mike yes, Glen yes, Denny Yes Passed 5 yes 0 no

Motion by Doug Hunter , Second by Denny Egger to approve the 2014-2015 Hickman Rural Fire District budget as published.
Doug H. yes, Doug G. yes, Mike yes, Glen yes, Denny Yes Passed 5 yes 0 no

Glen Terrmaat moved to close the budget meeting at 7:55 Denny E provided the second.
Doug H. yes, Doug G. yes, Mike yes, Glen yes, Denny Yes Passed 5 yes 0 no

Meeting adjourned
Doug Goering
Sec./Treas.