

2014-2015
STATE OF NEBRASKA
GENERAL BUDGET FORM

RECEIVED

SEP 26 2014

LANCASTER COUNTY
 CLERK

HIGHLAND RURAL FIRE

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:

| | | |
|----|-----------|---|
| \$ | 12,526.00 | Property Taxes for Non-Bond Purposes |
| \$ | 19,674.00 | Principal and Interest on Bonds |
| \$ | 32,200.00 | Total Personal and Real Property Tax Required |

Outstanding Bonded Indebtedness as of JULY 1, 2014

| | | |
|----|-----------|---------------------------|
| | 91,365.48 | Principal |
| | 6,970.01 | Interest |
| \$ | 98,335.49 | 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: Doug Karl - Chairman

Mailing Address: 18400 SW 100th

City, Zip: Crete 68333

Phone Number: 402-826-4022

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)

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

HIGHLAND RURAL FIRE 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 | \$ 8,569.00 | \$ 12,212.00 | \$ 117,844.00 |
| 3 | Investments | \$ - | \$ - | \$ - |
| 4 | County Treasurer's Balance | \$ 240.00 | \$ 240.00 | \$ 240.00 |
| 5 | Subtotal of Beginning Balances (Lines 2 thru 4) | \$ 8,809.00 | \$ 12,452.00 | \$ 117,884.00 |
| 6 | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 29,969.00 | \$ 31,127.00 | \$ 30,000.00 |
| 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 | \$ 25.00 | \$ 100,219.00 | \$ 100.00 |
| 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) | \$ 38,803.00 | \$ 143,798.00 | \$ 147,984.00 |
| 18 | Disbursements & Transfers: | | | |
| 19 | Operating Expenses | \$ 6,676.00 | \$ 7,512.00 | \$ 15,000.00 |
| 20 | Capital Improvements (Real Property/Improvements) | \$ - | \$ - | \$ - |
| 21 | Other Capital Outlay (Equipment, Vehicles, Etc.) | \$ - | \$ - | \$ 100,000.00 |
| 22 | Debt Service: Bond Principal & Interest Payments | \$ 19,675.00 | \$ 18,402.00 | \$ 19,674.00 |
| 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) | \$ - | \$ - | \$ - |
| 29 | Total Disbursements & Transfers (Lines 19 thru 28) | \$ 26,351.00 | \$ 25,914.00 | \$ 134,674.00 |
| 30 | Balance Forward/Cash Reserve (Line 17 - Line 29) | \$ 12,452.00 | \$ 117,884.00 | \$ 13,310.00 |
| 31 | Cash Reserve Percentage | | | 38% |
| PROPERTY TAX RECAP | | Tax from Line 6 | | \$ 30,000.00 |
| | | County Treasurer's Commission at 2% of Line 6 | | \$ 600.00 |
| | | Delinquent Tax Allowance | | \$ 1,600.00 |
| | | Total Property Tax Requirement | | \$ 32,200.00 |

HIGHLAND RURAL FIRE 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 | \$ 12,526.00 |
| Sinking Fund | |
| Bond Fund | \$ 19,674.00 |
| _____ Fund | |
| _____ Fund | |
| _____ Fund | |
| Total Tax Request | ** \$ 32,200.00 |

** 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: | |

HIGHLAND RURAL FIRE in LANCASTER County

CORRESPONDENCE INFORMATION

| |
|------------------------------------|
| BOARD CHAIRPERSON |
| Doug Karl |
| <i>(Name of Board Chairperson)</i> |
| 18400 SW 100th |
| <i>(Mailing Address)</i> |
| Crete 68333 |
| <i>(City & Zip Code)</i> |
| 402-826-4022 |
| <i>(Telephone Number)</i> |
| <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 |
| Jerry L. Wilcox |
| <i>(Name and Title)</i> |
| City of Crete |
| <i>(Firm Name)</i> |
| PO Box 86 |
| <i>(Mailing Address)</i> |
| Crete 68333 |
| <i>(City & Zip Code)</i> |
| 402-826-4313 |
| <i>(Telephone Number)</i> |
| jwilcox@crete-ne.gov |
| <i>(E-Mail Address)</i> |

| |
|------------------------------|
| OTHER CONTACT |
| <i>(Name and Title)</i> |
| <i>(Firm Name)</i> |
| <i>(Mailing Address)</i> |
| <i>(City & Zip Code)</i> |
| <i>(Telephone Number)</i> |
| <i>(E-Mail Address)</i> |

HIGHLAND RURAL FIRE in LANCASTER County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

| | | | |
|--|-----|----|-----------|
| Total Personal and Real Property Tax Requirements | (1) | \$ | 32,200.00 |
| 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) | \$ | 32,200.00 |
|-----------------------------------|-----|----|------------------|

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). | | | |
| Allowable Capital Improvements | (12) | \$ | - |
| Bonded Indebtedness | (13) | \$ | 19,674.00 |
| Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only) | (14) | | |
| Interlocal Agreements/Joint Public Agency Agreements | (15) | \$ | 6,200.00 |
| 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) | \$ | 25,874.00 |
|---------------------------------|------|----|------------------|

| | | | |
|---|--|----|-----------------|
| <p>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</p> | | \$ | 6,326.00 |
|---|--|----|-----------------|

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

HIGHLAND RURAL FIRE
 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 10,877.51
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)

$$\frac{2,759,356.00}{2014 \text{ Growth per Assessor}} \div \frac{114,291,046.00}{2013 \text{ Valuation}} = \frac{2.41}{\text{Multiply times 100 To get \%}} \%$$

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

$$\frac{5}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body (Attending \& Absent)}} = \frac{100.00}{\text{Must be at least .75 (75\% of the Governing Body)}} \%$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

HIGHLAND RURAL FIRE
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) 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 380.71
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 11,258.22
(8)

Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule 6,326.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 4,932.22
(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

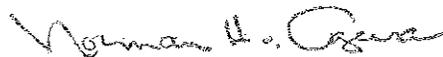
HIGHLAND FIRE DISTRICT

| | | |
|---------------------------------------|-----------|--------------------|
| 2014 Total Valuation | \$ | 123,192,478 |
| Valuation Attributed to Growth | \$ | 2,759,356 |

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

9-3-14

The Annual Budget meeting for the Highland Fire District was held 9-3-14 @ 6:00 PM at the Coats City Hall.

Board member Present Jerry Dittmer, Doug Kraal, Emmy Boden, Doug Nitzel, Marvin Nitzel. Also Present Jerry Wilcox & Todd Alker.

Doug Nitzel made motion to open the 2013-2014 Budget meeting Emmy seconded - motion carried

Doug Nitzel made motion to accept the 1% increase to Restricted Funds Marvin seconded motion carried.

Doug made motion to approve Requesting Budget Document as Audit Waiver Emmy seconded motion carried.

Doug made motion to adopt the 2014-2015 Fiscal year Budget as presented and submitted to the Mo. State Auditor & Lancaster County Clerk. Emmy seconded motion carried.

Emmy made motion to pay Jerry Wilcox \$325.00 for his help of preparing the Highland Fire District agenda and fiscal papers Marvin seconded motion carried.

Doug made motion to pay the City of Coats \$6200.00 for the July 1st 2014 to the June 30th 2015 fiscal year Emmy seconded motion carried.

No other business

Dave made motion to Adjourn

Emmy Seconded motion carried
at 6:45

Secretary
George Walker

**NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY**

HIGHLAND RURAL FIRE
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 3RD day of SEPTEMBER 2014, at 6:00 o'clock PM at CRETE CITY HALL, 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.

Perry Dittmer

Clerk/Secretary

| | | |
|---|----|------------|
| 2012-2013 Actual Disbursements & Transfers | \$ | 26,351.00 |
| 2013-2014 Actual/Estimated Disbursements & Transfers | \$ | 25,914.00 |
| 2014-2015 Proposed Budget of Disbursements & Transfers | \$ | 134,674.00 |
| 2014-2015 Necessary Cash Reserve | \$ | 13,310.00 |
| 2014-2015 Total Resources Available | \$ | 147,984.00 |
| Total 2014-2015 Personal & Real Property Tax Requirement | \$ | 32,200.00 |
| Unused Budget Authority Created For Next Year | \$ | 4,932.22 |
| Breakdown of Property Tax: | | |
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ | 12,526.00 |
| Personal and Real Property Tax Required for Bonds | \$ | 19,674.00 |

August 27, 2014

THE CRETE NEWS

STATE OF NEBRASKA,
COUNTY OF SALINE, } ss.

The undersigned, *Manogiv*, of said paper, being duly sworn, on oath says, that he has knowledge of the facts set forth, that THE CRETE NEWS is a legal weekly newspaper published at Crete, in Saline County, Nebraska, printed in the English language and has a bona fide circulation of more than three hundred copies weekly, one was published within said county, for fifty-two successive weeks prior to the publication of the attached notice and printed either in whole or in part in an office maintained at the place of publication; that the attached notice was published in said paper for

1 consecutive weeks, the date of the first publication being the 27 day of August, 2014, and the date of the last publication being the 27 day of August, 2014.

J. R. Rasmussen

Subscribed in my presence and sworn before me this 27 day of August, 2014.
Fee \$ 144.00

Pamela J. Hagedorn
Notary Public

GENERAL NOTARY - State of Nebraska
PAMELA J. HAGEDORN
My Comm. Exp. August 12, 2016