

2014-2015
STATE OF NEBRASKA
GENERAL BUDGET FORM

RECEIVED

SEP 19 2014

LANCASTER COUNTY
CLERK

Raymond Rural Fire 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

- Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
Submit Electronically using Website:
http://www.auditors.nebraska.gov/
- 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:

\$	352,897.31	Property Taxes for Non-Bond Purposes
\$	132,305.48	Principal and Interest on Bonds
\$	485,202.79	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2014

	1,282,000.00	Principal
	152,238.00	Interest
\$	1,434,238.00	Total Bonded Indebtedness

336,272,028 Total Certified Valuation (All Counties)

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

CLERK/BOARD MEMBER:

Signature:



Printed Name & Title: Steve Dolezal

Mailing Address: PO Box 415

City, Zip: Raymond, NE 68428

Phone Number: 402-783-2225

E-Mail Address: sdoze22@gmail.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)

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

See accompanying summary of significant forecast assumptions and accountants' report.

Raymond Rural Fire 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	\$ 514,146.00	\$ 651,751.00	\$ 472,963.68
3	Investments	\$ 178,460.00	\$ 179,022.00	\$ 179,469.00
4	County Treasurer's Balance	\$ 7,414.00	\$ 7,572.00	\$ 8,427.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 700,020.00	\$ 838,345.00	\$ 660,859.68
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 407,597.00	\$ 418,773.68	\$ 475,689.01
7	Federal Receipts		\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 1,261.00	\$ 1,237.00	\$ 1,237.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 7,654.00	\$ 7,567.00	\$ 7,567.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ 570.00	\$ 546.00	\$ 546.00
14	Local Receipts: Other	\$ 31,430.00	\$ 41,582.00	\$ 41,581.00
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)	\$ 1,148,532.00	\$ 1,308,050.68	\$ 1,187,479.69
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 184,063.00	\$ 251,435.00	\$ 236,225.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ 645,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 288,178.00	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 126,124.00	\$ 107,578.00	\$ 129,711.00
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)	\$ 310,187.00	\$ 647,191.00	\$ 1,010,936.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 838,345.00	\$ 660,859.68	\$ 176,543.69
31	Cash Reserve Percentage			48%
PROPERTY TAX RECAP		Tax from Line 6		\$ 475,689.01
		County Treasurer's Commission at 2% of Line 6		\$ 9,513.78
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 485,202.79

See accompanying summary of significant forecast assumptions and accountants' report.

Raymond Rural Fire 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	\$ 204,000.00
Sinking Fund	\$ 148,897.31
Bond Fund	\$ 132,305.48
_____ Fund	_____
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 485,202.79

** 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:	

Raymond Rural Fire District in Lancaster County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Steve Dolezal

(Name of Board Chairperson)

PO Box 415

(Mailing Address)

Raymond, NE 68428

(City & Zip Code)

402-783-2225

(Telephone Number)

sdoze22@gmail.com

(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

Todd Blome

(Name and Title)

BMG Certified Public Accountants, LLP

(Firm Name)

211 South 84th Street, Suite 100

(Mailing Address)

Lincoln, NE 68510

(City & Zip Code)

402-483-7781

(Telephone Number)

tblome@bmgcpas.com

(E-Mail Address)

OTHER CONTACT

(Name and Title)

(Firm Name)

(Mailing Address)

(City & Zip Code)

(Telephone Number)

(E-Mail Address)

Raymond Rural Fire District in Lancaster County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	485,202.79
Motor Vehicle Pro-Rate	(2)	\$	1,237.00
In-Lieu of Tax Payments	(3)	\$	546.00
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)	\$	486,985.79
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	20,000.00 (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)	\$	20,000.00
Bonded Indebtedness	(13)	\$	129,711.00
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)	\$	149,711.00
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TOTAL 2014-2015 RESTRICTED FUNDS			
For Lid Computation (To Line 9 of the LC-3 Lid Form)		\$	337,274.79

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.

Raymond Rural Fire 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	327,013.84
	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)
$\frac{5,388,490.00}{2014 \text{ Growth per Assessor}} \div \frac{316,924,829.00}{2013 \text{ Valuation}} = \frac{1.70}{\text{Multiply times 100 To get \%}} \%$	
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.

Raymond Rural Fire 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) _____ 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) _____ 11,445.48
(7)

Total Restricted Funds Authority = Line (1) + Line (7) _____ 338,459.32
(8)

Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule _____ 337,274.79
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) _____ 1,184.53
(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

Raymond Rural Fire 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 9th day of September 2014, at 7:00 o'clock P.M at Fire 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.

Bret Davis

Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	\$ 310,187.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 647,191.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 1,010,936.00
2014-2015 Necessary Cash Reserve	\$ 176,543.69
2014-2015 Total Resources Available	\$ 1,187,479.69
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 485,202.79
Unused Budget Authority Created For Next Year	\$ 1,184.53

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 352,897.31
Personal and Real Property Tax Required for Bonds	\$ 132,305.48

Cut Off Here Before Sending To Printer

See accompanying summary of significant forecast assumptions and accountants' report.

CERTIFICATE OF VALUATION
for tax year 2014

for

RAYMOND FIRE DISTRICT

2014 Total Valuation	\$	336,272,028
Valuation Attributed to Growth	\$	5,388,490

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

**Raymond Rural Fire District
Summary of Significant Forecast Assumptions
For the Year Ending June 30, 2015**

This financial forecast presents, to the best of management's knowledge and belief, the District's expected summarized financial information for the forecast period. Accordingly, the forecast reflects management's judgment as of August 22, 2014, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring municipalities to file an annual budget with their respective county and the State Auditor's Office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending June 30, 2015

Forecasted results for the year ending June 30, 2015 were based upon the results of operations for the year ended June 30, 2014. Following is a summary of how specific revenues and expenses were forecasted.

Revenues:

Property Taxes – The combined general and sinking fund property tax levy was set at .104944 on the certified valuation of \$336,272,028. The bond fund tax request of \$132,305 has been set to cover the debt principal and interest due during the year.

All other revenue amounts are forecast to be the same as the prior year.

Expenses:

Operating Expenses – The operating expenses for the general fund have been forecast by the board of directors and the sinking fund expenses have been forecast to increase 25%.

Debt Service – Principal and interest payments on long-term debt were estimated based upon the amortization schedules of the outstanding debt.

Capital Outlay/Capital Improvements – The District is considering several possible capital expenditures. They estimate these expenditures to total approximately \$645,000.

**Raymond Rural Fire Board
Budget Hearing Minutes
September 9, 2014**

**Attendance: Chairman Steve Dolezal, Vice Chairman Del King,
Secretary Bret Davis, Treasurer Don Petri & At Large Tim Greiner.**

The meeting was called to order by Chairman Steve Dolezal at 7:05 pm.

Todd Blome from BMG presented our budget for July 1, 2014 through June 30, 2015. We had are levy raised by the County after the Department met with the County Board. Todd reminded the Board of their responsibilities when it came to setting the budget. The Board is responsible for all financial decisions for the District and in the future will be the only ones allowed to represent the District without permission from the Board. See attachments

Bret Davis made a motion to accept the budget as presented by BMG for the fiscal year July 1, 2014 through June 30, 2015, 2nd by Don Petri. The vote was all for.

Bret Davis made a motion to increase the restricted funds by an additional 1% for the budget year 2014-2015, 2nd by Steve Dolezal. The vote was all for.

Bret Davis made a motion to accept the audit waiver for 2014, 2nd by Tim Greiner. The vote was all for.

Steve Dolezal made a motion to adjourn at 7:40 pm, 2nd by Bret Davis. The vote was all for.

Secretary

Bret Davis

RAYMOND RURAL FIRE DISTRICT

RAYMOND, NEBRASKA

2014 – 2015 BUDGET

BMG

Certified Public
Accountants, LLP



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- Tax Planning and Preparation
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- Business Consulting
- Business Valuations
- Computer Consulting

Independent Accountants' Compilation Report

Raymond Rural Fire District Board
Raymond Rural Fire District
Raymond, Nebraska

We have compiled the budget of the Raymond Rural Fire District, for the year ending June 30, 2015 included in the accompanying prescribed form, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

The budget included in the accompanying prescribed form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, which differs from the cash basis of accounting. Accordingly, the budget included in the accompanying prescribed form is not designed for those who are not informed about such differences.

A compilation of forecasted statements is limited to presenting in the form of a forecast, information that is the representation of management and does not include evaluation for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events or circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies required under established guidelines for presentation of forecasted financial statements. If the omitted summaries were included in the budgeted information, they might influence the user's conclusions about the District's budgeted information. Accordingly, this budgeted information is not designed for those who are not informed about such matters.

We have also compiled the historical financial statements of the Raymond Rural Fire District, for the years ended June 30, 2014 and 2013, included in the accompanying prescribed form. We have not audited or reviewed the historical financial statements included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the historical financial statements are in accordance with the form prescribed by the Nebraska Auditor of Public Accounts.

Management is responsible for the preparation and fair presentation of the historical financial statements included in the form prescribed by the Nebraska Auditor of Public Accounts and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the historical financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of historical financial statements without undertaking to provide any

assurance that there are no material modifications that should be made to the historical financial statements.

The historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in conformity with the cash basis of accounting.

This report is intended solely for the information and use of the management of the Raymond Rural Fire District and the Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

BMG Certified Public Accountants, LLP

A handwritten signature in black ink, consisting of the letters 'B', 'M', and 'G' in a stylized, cursive font. The 'B' is the largest and most prominent, with the 'M' and 'G' following in a similar style.

Lincoln, Nebraska
August 22, 2014