

2014-2015  
**STATE OF NEBRASKA**  
**GENERAL BUDGET FORM**

**RECEIVED**

SEP 22 2014

LANCASTER COUNTY  
 CLERK

Southwest 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: <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a>	
Questions - E-Mail: <a href="mailto:Deann.Haeffner@nebraska.gov">Deann.Haeffner@nebraska.gov</a>	

Submission Information - Adopted Budget Due by 9-20-2014	
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509	
Submit Electronically using Website: <a href="http://www.auditors.nebraska.gov/">http://www.auditors.nebraska.gov/</a>	
2. County Board (SEC. 13-508), C/O County Clerk	

**The Undersigned Clerk/Board Member Hereby Certifies:**

The following PERSONAL AND REAL PROPERTY TAXes requested for the ensuing year:

\$ 294,430.00	Property Taxes for Non-Bond Purposes
\$ 126,830.00	Principal and Interest on Bonds
\$ 421,260.00	<b>Total Personal and Real Property Tax Required</b>

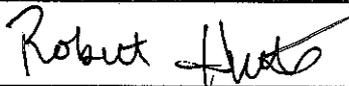
Outstanding Bonded Indebtedness as of July 1, 2014

525,000.00	Principal
62,432.50	Interest
\$ 587,432.50	<b>Total Bonded Indebtedness</b>

568,150,823 **Total Certified Valuation (All Counties)**  
 (Certification of Valuation(s) from County Assessor **MUST** be attached)

**CLERK/BOARD MEMBER:**

Signature:



Printed Name & Title: Robert Huttes

Mailing Address: 19405 SW 2nd

City, Zip: Roca, NE 68430

Phone Number: (402) 794-4037

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**

Southwest 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	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 202,949.00	\$ 237,636.00	\$ 287,433.00
3	Investments	\$ 174,502.00	\$ 175,308.00	\$ 175,508.00
4	County Treasurer's Balance	\$ 7,708.00	\$ 5,594.00	\$ 4,487.00
5	<b>Subtotal of Beginning Balances</b> (Lines 2 thru 4)	\$ 385,159.00	\$ 418,538.00	\$ 467,428.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 423,108.00	\$ 416,970.00	\$ 413,000.00
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	\$ 48,653.00	\$ 55,918.00	\$ 78,500.00
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)	\$ 50,000.00	\$ 30,000.00	\$ -
17	<b>Total Resources Available</b> (Lines 5 thru 16)	\$ 906,920.00	\$ 921,426.00	\$ 958,928.00
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 244,054.00	\$ 247,880.00	\$ 329,923.37
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 24,350.00	\$ 60,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 37,474.00	\$ 27,209.00	\$ 357,174.63
22	Debt Service: Bond Principal & Interest Payments	\$ 156,854.00	\$ 124,559.00	\$ 126,830.00
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)	\$ 50,000.00	\$ 30,000.00	\$ -
29	<b>Total Disbursements &amp; Transfers</b> (Lines 19 thru 28)	\$ 488,382.00	\$ 453,998.00	\$ 873,928.00
30	<b>Balance Forward/Cash Reserve</b> (Line 17 - Line 29)	\$ 418,538.00	\$ 467,428.00	\$ 85,000.00
31	Cash Reserve Percentage			19%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 413,000.00
		County Treasurer's Commission at 2% of Line 6		\$ 8,260.00
		Delinquent Tax Allowance		\$ -
		<b>Total Property Tax Requirement</b>		<b>\$ 421,260.00</b>

## Southwest 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	\$ 230,423.00
Sinking Fund	\$ 46,028.00
Bond Fund	\$ 126,830.00
Ambulance Fund	\$ 17,979.00
_____ Fund	_____
_____ Fund	_____
<b>Total Tax Request</b>	<b>** \$ 421,260.00</b>

\*\* 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:
Ambulance	Sinking
Amount: \$	30,000.00
Reason: To self fund futual Ambulance replace cost.	

Transfer From:	Transfer To:
Amount:	
Reason:	

Transfer From:	Transfer To:
Amount:	
Reason:	

Southwest Rural Fire District in Lancaster County

**CORRESPONDENCE INFORMATION**

<b>BOARD CHAIRPERSON</b>
Robert Huttes
<i>(Name of Board Chairperson)</i>
19405 SW 2nd
<i>(Mailing Address)</i>
Roca, NE 68430
<i>(City &amp; Zip Code)</i>
(402) 794-4037
<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.*

<input type="checkbox"/>	Board Chairperson
<input checked="" type="checkbox"/>	Preparer
<input type="checkbox"/>	Other Contact

<b>PREPARER</b>
James Moock CPA
<i>(Name and Title)</i>
James Moock CPA
<i>(Firm Name)</i>
3201 Pioneers Blvd, Ste 210
<i>(Mailing Address)</i>
Lincoln, NE 68502
<i>(City &amp; Zip Code)</i>
(402) 489-3565
<i>(Telephone Number)</i>
jimmoock@windstream.net
<i>(E-Mail Address)</i>

<b>OTHER CONTACT</b>
Chief Phillip Nalley
<i>(Name and Title)</i>
Southwest Rural Fire District
<i>(Firm Name)</i>
705 W Burnham
<i>(Mailing Address)</i>
Lincoln, NE 68522
<i>(City &amp; Zip Code)</i>
(402) 423-0230
<i>(Telephone Number)</i>
<i>(E-Mail Address)</i>

Southwest Rural Fire District in Lancaster County

LC-3 SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	421,260.00
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)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	\$	<b>421,260.00</b>
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**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)	\$	126,830.00
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)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(21)	\$	<b>126,830.00</b>
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<b>TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form)</b>		\$	<b>294,430.00</b>
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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.

Southwest 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 287,249.45  
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%** 0.30 %  
(3)

$$\frac{15,155,801.00}{2014 \text{ Growth per Assessor}} \div \frac{540,452,123.00}{2013 \text{ Valuation}} = \frac{2.80}{\text{Multiply times 100 To get \%}}$$

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

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

**Southwest Rural Fire District**  
 in  
**Lancaster County**

<b>4</b>	<b>SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE</b>	_____ % (5)
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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)	_____ % (6)
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Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	_____ \$ (7)
---	-----------------

Total Restricted Funds Authority = Line (1) + Line (7)	_____ \$ (8)
--	-----------------

Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	_____ \$ (9)
--	-----------------

Total Unused Restricted Funds Authority = Line (8) - Line (9)	_____ \$ (10)
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**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

Southwest 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 18 day of September 2014, at 7:00 o'clock P.M. at 705 W Burnham, Lincoln, NE 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.

Terry Krull, Secretary

	Clerk/Secretary
2012-2013 Actual Disbursements & Transfers	\$ 488,382.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 453,998.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 873,928.00
2014-2015 Necessary Cash Reserve	\$ 85,000.00
2014-2015 Total Resources Available	\$ 958,928.00
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 421,260.00
Unused Budget Authority Created For Next Year	\$ 862.43

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 294,430.00
Personal and Real Property Tax Required for Bonds	\$ 126,830.00

Cut Off Here Before Sending To Printer

68524 Kingsley  
Sept 3, 10, 17

Bellevue NE 68005  
(402) 291-8900  
7744147 4t Sept 3, 10, 17, 24

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**NOTICE OF BUDGET HEARING  
AND BUDGET SUMMARY**

**Southwest Rural Fire District  
IN  
Lancaster County, Nebraska**

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Terry Krull, Secretary

2012-2013 Actual Disbursements & Transfers	\$ 480,382.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 453,298.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 873,928.00
2014-2015 Necessary Cash Reserve	\$ 85,000.00
2014-2015 Total Resources Available	\$ 950,928.00
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 421,260.00
Unused Budget Authority Created For Next Year	\$ 862.43
<b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 294,430.00
Personal and Real Property Tax Required for Bonds	\$ 126,830.00
#7749708 1t Sept 10	

NOTICE OF BUDGET HEARING  
AND BUDGET SUMMARY

**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 DEEDSROB OGDEN  
CHIEF FIELD DEPUTYSCOTT GAINES  
CHIEF ADMINISTRATIVE DEPUTY**CERTIFICATE OF VALUATION**

for tax year 2014

for

**SOUTHWEST FIRE DISTRICT**

<b>2014 Total Valuation</b>	<b>\$ 568,150,823</b>
<b>Valuation Attributed to Growth</b>	<b>\$ 15,155,801</b>

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 18<sup>th</sup> day of August, 2014.



Norman H. Agena