2014-2015
STATE OF NEBRASKA
GENERAL BUDGET FORM

Waverly Rural Fire District RECEIVED

TO THE COUNTY BOARD AND COUNTY CLERK OF Lancaster County

SEP 11 2014

LANCASTER COUNTY CLERK

This budget is for the Period July 1 2014, 2014 through June 30 2015, 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:

$55,856.82	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
$55,856.82	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1 2014, 2014

-	Principal
-	Interest
$-	**Total Bonded Indebtedness**

-	**Total Certified Valuation (All Counties)**

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

CLERK/BOARD MEMBER:

Signature: Berneal Warner

Printed Name & Title: Berneal Warner Sec. Treas.

Mailing Address: 10700 Branched Oak Rd.

City, Zip: Waverly Ne.

Phone Number: 402-786-3699

E-Mail Address: bernealwarner@windstream.net

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

Waverly Rural Fire District in Lancaster County

Line No.	TOTAL ALL FUNDS	2012 - 2013 (Column 1)Actual 2012 - 2013 (Column 1)	2013 - 2014 (Column 2)Actual/Estimated 2013 - 2014 (Column 2)	2014 - 2015 (Column 3)Adopted Budget 2014 - 2015 (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$113,962.50	$40,660.17	$52,449.44
3	Investments	$80,115.29	$64,943.03	$64,771.13
4	County Treasurer's Balance	$787.76	$509.89	$618.66
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)Subtotal of Beginning Balances (Lines 2 thru 4)Subtotal of Be	$194,865.55	$106,113.09	$117,839.23
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)Personal and Real P	$60,282.47	$55,314.44	$52,203.00
7	Federal Receipts		$-	$-
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)State Receipts: Motor Vehicle	$-	$-	$-
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)Local Receipts: In Lieu of Tax (To LC-3	$-	$-	$-
14	Local Receipts: Other	$1,367.89	$46.42	$50.00
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)Transfers In Of Surplus Fees (To LC-3 Su	$-	$-	$-
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$-	$-	$-
17	**Total Resources Available** (Lines 5 thru 16)Total Resources Available (Lines 5 thru 16)	$256,515.91	$161,473.95	$170,092.23
18	**Disbursements & Transfers:**			
19	Operating Expenses	$43,452.82	$43,634.72	$43,460.00
20	Capital Improvements (Real Property/Improvements)	$-	$-	$-
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$106,950.00	$-	$-
22	Debt Service: Bond Principal & Interest Payments	$-	$-	$-
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)Debt Service: Payments to Retir	$-	$-	$-
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)Debt Service: Payments to	$-	$-	$-
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)Total Disbursements & Transfers (Lines 19 thru 28)	$150,402.82	$43,634.72	$43,460.00
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)Balance Forward/Cash Reserve (Line 17 - Line 29)	$106,113.09	$117,839.23	$126,632.23
31	Cash Reserve Percentage			2.9137650713

PROPERTY TAX RECAP

Tax from Line 6	$52,203.00
County Treasurer's Commission at 2% of Line 6	$1,044.06
Delinquent Tax Allowance	$2,609.76
Total Property Tax Requirement	$55,856.82

Waverly 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 RequestProperty Tax Request
General Fund		$55,856.82
Sinking Fund		
Bond Fund		$-
_____ Fund		
_____ Fund		
_____ Fund		
Total Tax Request	**	$55,856.82

** 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:

Waverly Rural Fire District in Lancaster County

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Richard Dames
(Name of Board Chairperson)

14001Fletcher Ave.
(Mailing Address)

Lincoln Ne. 68527
(City & Zip Code)

402-467-5982
(Telephone Number)

(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

Berneal Warner
(Name and Title)

(Firm Name)

10700 Branched Oak Rd.
(Mailing Address)

Waverly Ne. 68462
(City & Zip Code)

402-786-3699
(Telephone Number)

bernealwarner@windstream.net
(E-Mail Address)

OTHER CONTACT

(Name and Title)

(Firm Name)

(Mailing Address)

(City & Zip Code)

(Telephone Number)

(E-Mail Address)

Waverly Rural Fire District in Lancaster County

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	$55,856.82
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)	**$55,856.82**

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)	$-
Bonded Indebtedness	(13)	
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**	(14)	
Interlocal Agreements/Joint Public Agency Agreements	(15)	
Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**	(16)	
Payments to Retire Bank Loans and Other Financial Instruments - Agreed to before 7/1/99 **(Fire Districts Only)** **OR** Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**	(17)	
Judgments	(18)	
Refund of Property Taxes to Taxpayers	(19)	
Repairs to Infrastructure Damaged by a Natural Disaster	(20)	
TOTAL LID EXCEPTIONS (B)	(21)	**$-**

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*	**$55,856.82**

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

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

Waverly 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

63,196.86
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)

2014 Growth per Assessor	/	2013 Valuation	=	- % Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE**

- %
(4)

# 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

Waverly 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)	2.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	1,579.92 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	64,776.78 (8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	55,856.82 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	8,919.96 (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.

AFFIDAVIT OF PRINTING

The State of Nebraska, Lancaster County:
ss.

I, Jay Omar, being first duly sworn on his oath, deposes and states that THE NEWS of Waverly, Lancaster County, Nebraska is a lawful weekly newspaper under the statutes of the State of Nebraska, printed, published and of general circulation in Lancaster County, Nebraska; that affiant is an employee of said newspaper, that he knows that the above and foregoing notice, a copy of which is attached hereto, was printed and published in the regular and entire issue of said newspaper and not in any supplement thereof on July 24, 2014.

Subscribed in my presence and sworn to before me this July 24, 2014.

Notary Public

SEAL:

STATE OF NEBRASKA GENERAL NOTARY
PEGGY A. BROWN
MY COMMISSION EXPIRES
September 9, 2016

Printer's fee: $ 3.78

Notice
The Waverly Rural Fire Board will meet Monday, July 28, 2014 at 7 p.m. at the Waverly Fire Station. Agenda items include discussion of the preliminary budget.

Berneal Warner
Secretary
12063136;Jul 24

WAVERLY RURAL FIRE DISTRICT
July 28, 2014

The Waverly Rural Fire Board met at the City Fire Building as advertised in The News. All members were present.

The meeting was called to order by President Richard Dames. The minutes of the September 2, 2013 Board Meeting were read. Davidson made a motion, seconded by Minchow, to approve the minutes. Motion carried, 5 yes, 0 no.

Minchow made a motion, seconded by Davidson, to approve Resolution #1 requesting a preliminary levy allocation of $55856.82 for the General Fund from the County Board. Motion carried, 5 yes 0 no.

Meeting adjourned.

Berneal Warner, Secretary-Treasurer

Berneal Warner

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

WAVERLY FIRE DISTRICT

2014 Total Valuation	**$**	**354,652,261**
Valuation Attributed to Growth	**$**	**2,287,290**

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

AFFIDAVIT OF PRINTING

The State of Nebraska, Lancaster County:
ss.

I, Jay Omar, being first duly sworn on his oath, deposes and states that THE NEWS of Waverly, Lancaster County, Nebraska is a lawful weekly newspaper under the statutes of the State of Nebraska, printed, published and of general circulation in Lancaster County, Nebraska; that affiant is an employee of said newspaper, that he knows that the above and foregoing notice, a copy of which is attached hereto, was printed and published in the regular and entire issue of said newspaper and not in any supplement thereof on Aug. 28, 2014.

Jay Omar

Subscribed in my presence and sworn to before me this Aug 28, 2014.

Peggy A Brown

Notary Public

SEAL:

STATE OF NEBRASKA GENERAL NOTARY

PEGGY A. BROWN
MY COMMISSION EXPIRES
September 9, 2016

Printer's fee: $ 59.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Waverly 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 8 th day of September 2014, at 7:00 o'clock P.M at Waverly Fire Barn 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.

Bernal Warner
Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	$150,402.82
2013-2014 Actual/Estimated Disbursements & Transfers	$43,634.72
2014-2015 Proposed Budget of Disbursements & Transfers	$43,460.00
2014-2015 Necessary Cash Reserve	$126,632.23
2014-2015 Total Resources Available	$170,092.23
Total 2014-2015 Personal & Real Property Tax Requirement	$55,856.82
Unused Budget Authority Created For Next Year	8919.96

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$55,856.82
Personal and Real Property Tax Required for Bonds	$-

WAVERLY RURAL FIRE DISTRICT
September 8, 2014

The Waverly Rural Fire Board met at the City Fire Building as advertised in The News. All members were present.

The meeting was called to order by President Richard Dames. The minutes of the July 28, 2014 Board Meeting were read and approved.

Davidson made a motion, seconded by Brainard, to approve the budget of $55856.82 for General Fund. Motion carried, 5 yes.

Minchow made a motion, seconded by Davidson, to use the budget document as an Audit Waiver. Motion carried, 5 yes.

Warner made a motion, seconded by Davidson, that Richard Dames be elected as Director from the Steven Creek Precinct for 4 years beginning October 1, 2014. Motion carried, 5 yes.

Minchow made a motion, seconded by Brainard, that Bob Davidson be elected as Director from the Waverly Precinct for 4 years beginning October 1, 2014. Motion carried, 5 yes.

Minchow made a motion, seconded by Brainard, to reelect the same officers for 2 more years; Dames – President; Davidson – Vice President; Warner, Sec.-Treas. Motion carried, 5 yes.

Meeting adjourned.

Berneal Warner, Secretary-Treasurer

Berneal Warner

STATE OF NEBRASKA

REPORT OF JOINT PUBLIC AGENCIES, INTERLOCAL AGREEMENTS, TRADE NAMES, CORPORATE NAMES & BUSINESS NAMES

FOR THE PERIOD JULY 1, 2013 THROUGH JUNE 30, 2014

State Statute Section 13-513 requires any governing body which is a party to an agreement pursuant to the Interlocal Cooperation Act or the Joint Public Agency Act or is conducting business under a Trade Name, Corporate Name, or Business Name to report such information to the Auditor of Public Accounts on or before **December 31** of each year.

Waverly Rural Fire District | Lancaster

Subdivision Contact Information

Name & Title:	Berneal Warner Sec./Treas.
Mailing Address:	10700 Branched Oak Rd.
City, Zip:	Waverly 68462
Phone Number:	402-786-3699
E-Mail Address:	bernealwarner@windstream.net

INTERLOCAL AGREEMENTS AND JOINT PUBLIC AGENCIES

☐ This subdivision was **NOT** involved in any Agreements during the period.

If your subdivision **WAS** involved in any Agreements during this reporting period, please complete the following page providing the information requested for all Agreements using the directions below:

Column 1: Provide the names of all subdivisions that are part of the Agreement.
Note: You do not need to list your own subdivision.

Column 2: Provide the dates covered by the Agreement. For example, 7/1/13 through 6/30/14, or if not specifically written out in the Agreement indicate N/A.

Column 3: Include a brief description of the purpose of the Agreement.

TRADE NAMES, CORPORATE NAMES AND BUSINESS NAMES

☒ This subdivision did **NOT** conduct business under a Trade Name, Corporate Name or Business Name during the period.

If your subdivision **DID** conduct business under a Trade Name, Corporate Name or other Business Name, please list all such names on the following page.

Contact and Submission Information

Deann Haeffner, Assistant Deputy Auditor
Auditor of Public Accounts
P.O. Box 98917, Lincoln, Nebraska 68509-8917
(402) 471-2111 **FAX:** (402) 471-3301
deann.haeffner@nebraska.gov

To Submit Form Electronically:
www.auditors.nebraska.gov

Continued on Back

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2013 THROUGH JUNE 30, 2014

Waverly Rural Fire District — SUBDIVISION NAME

Lancaster — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of WAVERLY *Waverly Rural Fire District*	*on going*	*Fire and Rescue Service*

DO NOT STAPLE TO BUDGET DOCUMENT.

* Copy page as necessary to list ALL Agreements.

5-1-2014