

**2015-2016
STATE OF NEBRASKA
GENERAL BUDGET FORM**

RECEIVED

SEP 18 2015

LANCASTER COUNTY
CLERK

Firth Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster County

This budget is for the Period July 1, 2015 through June 30, 2016

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$	113,531.50	Property Taxes for Non-Bond Purposes
\$	92,483.00	Principal and Interest on Bonds
\$	206,014.50	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2015

	1,310,000.00	Principal
	494,648.00	Interest
\$	1,804,648.00	Total Bonded Indebtedness

315,818,304	Total General Fund Certified Valuation (All Counties)
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(Certification of Valuation(s) from County Assessor MUST be attached)

County Clerk's Use ONLY

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, 2014 through June 30, 2015?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2015.

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, 2014 through June 30, 2015?

YES NO

If YES, Please submit Trade Name Report by December 31, 2015.

APA 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 9-20-2015

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

Firth Rural Fire District in Lancaster County

Line No.	TOTAL ALL FUNDS	Actual 2013 - 2014 (Column 1)	Actual/Estimated 2014 - 2015 (Column 2)	Adopted Budget 2015 - 2016 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 219,783.00	\$ 257,670.00	\$ 275,495.00
3	Investments	\$ -		\$ -
4	County Treasurer's Balance	\$ 6,860.00	\$ 5,853.00	\$ 6,835.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 226,643.00	\$ 263,523.00	\$ 282,330.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 191,245.00	\$ 197,302.00	\$ 201,975.00
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	\$ 608.00	\$ 7,101.00	\$ 700.00
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)	\$ 20,000.00	\$ -	\$ 20,000.00
17	Total Resources Available (Lines 6 thru 16)	\$ 438,496.00	\$ 467,926.00	\$ 505,005.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 66,301.00	\$ 47,024.00	\$ 64,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ 1,941.00	\$ 3,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 43,478.00	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 88,672.00	\$ 93,153.00	\$ 92,483.00
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)	\$ 20,000.00	\$ -	\$ 20,000.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 174,973.00	\$ 185,596.00	\$ 179,483.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 263,523.00	\$ 282,330.00	\$ 325,522.00
31	Cash Reserve Percentage			208%
PROPERTY TAX RECAP		Tax from Line 6		\$ 201,975.00
		County Treasurer's Commission at 2% of Line 6		\$ 4,039.50
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 206,014.50

Firth 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	\$ 103,531.50
Sinking Fund	\$ 10,000.00
Bond Fund	\$ 92,483.00
_____ Fund	
Total Tax Request	** \$ 206,014.50

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Sinking Fund (Equipment)	175,207.00
Bond Fund	39,292.00
General Fund Savings (Insurance)	23,231.00
Total Special Reserve Funds	237,730.00
Total Cash Reserve	\$ 325,522.00
Remaining Cash Reserve	\$ 87,792.00
Remaining Cash Reserve %	56%

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:
General Fund	Sinking Fund
Amount: \$	20,000.00

Excess of General Fund revenues over expenditures transferred to the Sinking Fund.

Transfer From:	Transfer To:
Amount:	

Reason:

Transfer From:	Transfer To:
Amount:	

Reason:

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	Firth Rural Fire District
ADDRESS	PO Box 369
CITY & ZIP CODE	Panama NE 68419
TELEPHONE	402-788-2829
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Eric Johnson	Kristin Draper	DeLoyce Harris
TITLE /FIRM NAME	Chairperson	Treasurer	Accountant
TELEPHONE			
EMAIL ADDRESS			

For Questions on this form, who should we contact (please one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

**Firth Rural Fire District in Lancaster County
2015-2016 LID SUPPORTING SCHEDULE**

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	206,014.50
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 Capital Improvements Excluded from Re-restricted Funds (From 2014-2015 LC-3 Lid Exceptions, Line (10))	\$	- (5)
LESS: Amount Spent During 2014-2015	\$	- (6)
LESS: Amount Expected to be Spent in Future Budget Years	\$	- (7)
Amount to be included as Restricted Funds <u>(Cannot be a Negative Number)</u>	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$	206,014.50
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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 <i>(cannot exclude same capital improvements from more than one lid calculation.)</i>	
Agrees to Line (7).	\$ - (11)
Allowable Capital Improvements	(12) \$ -
Bonded Indebtedness	(13) \$ 92,483.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14) _____
Interlocal Agreements/Joint Public Agency Agreements	(15) \$ 4,160.00
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)	\$	96,643.00
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TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	\$	109,371.50
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

Firth Rural Fire District
in
Lancaster County

4	<u>SPECIAL ELECTION/TOWNHALL MEETING - VOTER</u>		
	<u>APPROVED % INCREASE</u>	_____	%
		(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)	3,698.84
	(7)

Total Restricted Funds Authority = Line (1) + Line (7)	109,379.84
	(8)

Less: Restricted Funds from Lid Supporting Schedule	109,371.50
	(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9)	8.34
	(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.**

Budget Hearing Minutes for the Firth Rural Fire District

The Budget Hearing of the Firth Rural Fire District was held the 15th day of September, 2015 at 1903 hours.

Board Members:

Present:

Eric Johnson
Gale Huenink
Kristin Draper
Alex Olson
Vacant

Absent

1% Increase in Restricted Funds Authority

A Motion was made by Gale Huenink and seconded by Alex Olson to increase the total restricted funds authority by an additional 1%.

4 Ayes 0 Nays Motion: Passed

Request for Audit Waiver

A motion was made by Alex Olson and seconded by Gale Huenink to request an audit waiver for the fiscal year ended June 30, 2015.

4 Ayes 0 Nays Motion: Passed

Budget Approval

A motion was made by Gale Huenink and seconded by Alex Olson to approve the 2015-2016 budget as proposed.

4 Ayes 0 Nays Motion: Passed

Transfer of funds

A motion was made by Gale Huenink and seconded by Alex Olson to move \$20,000.00 from the General Fund to the Sinking Fund.

4 Ayes 0 Nays Motion: Passed

Meeting Adjourned

A motion was made by Gale Huenink and seconded by Alex Olson to adjourn the budget hearing at 2015 hours.

4 Ayes 0 Nays Motion: Passed

RESOLUTION 15.09-1

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation to the county board.

NOW, THEREFORE BE IT RESOLVED that the following is Firth Rural Fire District's tax request for budget year 2015-2016:

FUND

General & Sinking

TAX REQUEST

\$113,531.50

BE IT FURTHER RESOLVED that said Board has Interlocal Agreements for \$4,160.00 dollars and hereby request that said dollar amount be included in the county's five-cent levy allocation allowed by law for Interlocal Agreements.

BE IT FURTHER RESOLVED that said Board has Bonds for \$92,483.00 dollars and is not included in the above tax request as allowed by law.

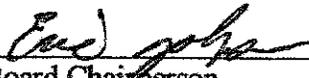
Motion by Alex Olson to adopt Resolution NO. 15.09-1. Seconded by Gale Huenink.

Voting Yes were: Eric Johnson, Gale Huenink, Kristin Draper and Alex Olson

Voting No were: None

Motion carried.

Dated this 15th day of September, 2015.



Board Chairperson

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

(format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less.
b) community colleges, and c) school districts)

TAX YEAR 2015

(certification required on or before August 20th, of each year)

TO : ERIC JOHNSON, CHAIRMAN OF THE BOARD
FIRTH RURAL FIRE DISTRICT
PO BOX 124
PANAMA, NE 68419-

TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
FIRTH FIRE GEN	FIRE-DISTRICT	630,192	56,409,037

*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Patti Milligan, Gage County Assessor 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, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Annette Carter, Deputy
(signature of county assessor)

Aug 17, 2015
(date)



CC: County Clerk, Gage County
CC: County Clerk where district is headquartered, if different county, Gage County

Hamester Co.

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2015

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*

Tax Year 2015

{certification required on or before August 20th, of each year}

TO: FIRTH FIRE DISTRICT
ATTN: ERIC JOHNSON
PO BOX 124
PANAMA, NE 68419

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
FIRTH FIRE DISTRICT	Fire District - 06	2,527,042	259,409,267

*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

Norman Agena, Lancaster Assessor 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, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

Norman Agena
(signature of county assessor)

8-19-2015
(date)

CC: County Clerk, Lancaster

CC: County Clerk where district is headquartered, if different county, _____

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

VOICE NEWS

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

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	158288	DUE DATE	10/3/2015
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THE STATE OF NEBRASKA }
County of Lancaster } ss. Darren P. Ivy, being duly sworn,
says that he is the publisher 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 circu-
lation 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.

BILL TO
Firth Rural Fire District Dee Harris PO Box 141 Panama, NE 68419

2	Successive Week(s)
Beginning with the issue of:	9/3/2015
and ending with the issue of:	9/3/2015
Publisher's fee at Legal Rate is:	\$76.00

Firth 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 15 day of September 2015, at 7:00 o'clock P.M. at Firth 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.

Kristin L. Draper
Clerk/Secretary

2013-2014 Actual Disbursements & Transfers	\$	174,973.00
2014-2015 Actual/Estimated Disbursements & Transfers	\$	185,996.00
2015-2016 Proposed Budget of Disbursements & Transfers	\$	179,483.00
2015-2016 Necessary Cash Reserve	\$	325,522.00
2015-2016 Total Resources Available	\$	505,005.00
Total 2015-2016 Personal & Real Property Tax Requirement	\$	206,014.50
Unused Budget Authority Created For Next Year	\$	8.34

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	113,531.50
Personal and Real Property Tax Required for Bonds	\$	92,483.00

Darren P. Ivy
Darren P. Ivy, Publisher

Summary Information	Weekly Cost
2x4 Notice of Budget Hearing and Summary - Sept. 3	76.00
Nebraska State Sales Tax	0.00

Subscribed and sworn before me, this 17th day
of September, 2015

Sharon L. Gray
Notary Public

