

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

HIGHLAND 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:

| | | |
|----|-----------|--|
| \$ | 10,326.00 | Property Taxes for Non-Bond Purposes |
| \$ | 19,674.00 | Principal and Interest on Bonds |
| \$ | 30,000.00 | Total Personal and Real Property Tax Required |

Outstanding Bonded Indebtedness as of JULY 1, 2015

| | | |
|----|-----------|----------------------------------|
| | 73,882.14 | Principal |
| | 4,779.35 | Interest |
| \$ | 78,661.49 | Total Bonded Indebtedness |

135,465,097 Total General Fund Certified Valuation (All Counties)

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

County Clerk's Use ONLY

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

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.

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

HIGHLAND 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 | \$ 12,212.00 | \$ 117,644.00 | \$ 23,082.81 |
| 3 | Investments | \$ - | \$ - | \$ - |
| 4 | County Treasurer's Balance | \$ 240.00 | \$ 240.00 | \$ 240.00 |
| 5 | Subtotal of Beginning Balances (Lines 2 thru 4) | \$ 12,452.00 | \$ 117,884.00 | \$ 23,322.81 |
| 6 | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 31,127.00 | \$ 31,791.00 | \$ 28,235.29 |
| 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 | \$ 100,219.00 | \$ 140.81 | \$ 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) | \$ 143,798.00 | \$ 149,815.81 | \$ 51,658.10 |
| 18 | Disbursements & Transfers: | | | |
| 19 | Operating Expenses | \$ 7,512.00 | \$ 6,819.00 | \$ 16,000.00 |
| 20 | Capital Improvements (Real Property/Improvements) | \$ - | \$ - | \$ - |
| 21 | Other Capital Outlay (Equipment, Vehicles, Etc.) | \$ - | \$ 100,000.00 | \$ - |
| 22 | Debt Service: Bond Principal & Interest Payments | \$ 18,402.00 | \$ 19,674.00 | \$ 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) | \$ 25,914.00 | \$ 126,493.00 | \$ 35,674.00 |
| 30 | Balance Forward/Cash Reserve (Line 17 - Line 29) | \$ 117,884.00 | \$ 23,322.81 | \$ 15,984.10 |
| 31 | Cash Reserve Percentage | | | 45% |
| PROPERTY TAX RECAP | | Tax from Line 6 | | \$ 28,235.29 |
| | | County Treasurer's Commission at 2% of Line 6 | | \$ 564.71 |
| | | Delinquent Tax Allowance | | \$ 1,200.00 |
| | | Total Property Tax Requirement | | \$ 30,000.00 |

HIGHLAND 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 | \$ 10,326.00 |
| Sinking Fund | |
| Bond Fund | \$ 19,674.00 |
| _____ Fund | |
| Total Tax Request | ** \$ 30,000.00 |

** 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 |
|------------------------------------|--------------|
| | |
| | |
| | |
| Total Special Reserve Funds | - |
| Total Cash Reserve | \$ 15,984.10 |
| Remaining Cash Reserve | \$ 15,984.10 |
| Remaining Cash Reserve % | 45% |

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: | |

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

| | |
|-----------------|-----------------------------|
| NAME | Terry Dittmer |
| ADDRESS | 11011 W. Martell Rd. |
| CITY & ZIP CODE | Crete 68333 |
| TELEPHONE | 402-826-2197 |
| WEBSITE | |

| | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER |
|------------------|-------------------|--------------------------------------|--------------------------------|
| NAME | Doug Karl | Terry Dittmer | Jerry L. Wilcox |
| TITLE /FIRM NAME | Chairperson | Secretary | Clerk-Treasurer, City of Crete |
| TELEPHONE | 402-826-4022 | 402-826-2197 | 402-826-4313 |
| EMAIL ADDRESS | | | jwilcox@crete-ne.gov |

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.

HIGHLAND FIRE DISTRICT in LANCASTER County

2015-2016 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

| | | | |
|--|------|----|-----------|
| Total Personal and Real Property Tax Requirements | (1) | \$ | 30,000.00 |
| 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 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</u> be a Negative Number) | (8) | \$ | - |
| Nameplate Capacity Tax | (8a) | \$ | - |

| | | | |
|-----------------------------------|-----|-----------|------------------|
| TOTAL RESTRICTED FUNDS (A) | (9) | \$ | 30,000.00 |
|-----------------------------------|-----|-----------|------------------|

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 (<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) | \$ 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) | \$ 8,400.00 |
| 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) | \$ | 28,074.00 |
|---------------------------------|------|-----------|------------------|

| | | |
|---|-----------|-----------------|
| 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> | \$ | 1,926.00 |
|---|-----------|-----------------|

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

HIGHLAND FIRE DISTRICT
in
LANCASTER County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2015-2016

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2014-2015 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 11,258.22
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 2014-2015 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 2014-2015 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)

$$\frac{2,415,206.00}{2015 \text{ Growth per Assessor}} \div \frac{123,192,478.00}{2014 \text{ Valuation}} = \frac{1.96}{\text{Multiply times 100 To get \%}} \%$$

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.

**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: HIGHLAND FIRE DISTRICT
ATTN: TERRY DITTMER
RR1, BOX 232
CRETE, NE 68333

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 |
|-------------------------------|---|------------------------------|---------------------|
| HIGHLAND FIRE DISTRICT | Fire District - 06 | 2,415,206 | 135,465,097 |

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

I, 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.

9-2-15

The Annual Budget meeting for the Highland Fire District was held 9-2-15 @ 6:00 PM at the Crots City Hall.

Board members present Terry Dittmer, Doug Karl, Emmy Baden, Doug & Marvin Nitzel. Also present was Jerry Wilcox from the Crots office.

Emmy Baden made motion to accept the 1% increase to the Restricted Funds Doug Nitzel seconded the motion motion CARRIED

Doug Nitzel made motion to approve the Requested Budget Document as presented, Emmy 2nd the motion motion CARRIED including audit waiver

Motion made by Marvin Nitzel to increase the payment to the city contract to \$8400⁰⁰, Emmy 2nd the motion, ~~near~~ for 2015-2016 year

Motion CARRIED

Doug Nitzel made motion to approve the request for \$30,000 - for the needed funds to pay Bank and other expenses, Marvin 2nd motion CARRIED

Emmy made motion to pay Jerry Wilcox \$325⁰⁰ for his services to the Highland Fire District Doug 2nd the motion motion CARRIED

Sec.
Terry Dittmer

**NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY**

HIGHLAND FIRE DISTRICT
IN
LANCASTER County, Nebraska

Notice is hereby given, in compliance with the provisions of State Statute 11 to 13-513, that the governing body will meet on the 2 day of SEPTEMBER at 10:00 AM at 243 EAST 13TH, CRETE, NE for the purpose of hearing position, criticism, suggestions or observations of taxpayers relating to the proposed budget. The budget detail is available at the office of the Clerk during business hours.

| | | | |
|-----------|--|----|-----------------|
| 320,104 | | | |
| 650,475 | | | Clerk/Secretary |
| 706,824 | Disbursements & Transfers | \$ | 25,914.00 |
| 700,000 | Estimated Disbursements & Transfers | \$ | 126,493.00 |
| 557,700 | Proposed Budget of Disbursements & Transfers | \$ | 35,674.00 |
| 661,431 | Emergency Cash Reserve | \$ | 16,251.10 |
| 623,688 | Resources Available | \$ | 51,925.10 |
| | Personal & Real Property Tax Requirement | \$ | 30,000.00 |
| | Authority Created For Next Year | \$ | 9,726.26 |
| 287,184 | | | |
| 84,668 | Property Tax: | | |
| 1,092,083 | Property Tax Required for Non-Bond Purposes | \$ | 10,326.00 |
| | Property Tax Required for Bonds | \$ | 19,674.00 |

August 26, 2015

THE CRETE NEWS

STATE OF NEBRASKA,
COUNTY OF SALINE, } ss.

The undersigned, Manager, 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 26 day of August, 2015, and the date of the last publication being the 26 day of August, 2015

John Rees

Subscribed in my presence and sworn before me this 26 day of August, 2015.

Fee \$ 85.50 Pamela J. Hagedorn
Notary Public

