

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

Seward County Rural Fire Protection District  
**RECEIVED**  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Seward County SEP 23 2015  
LANCASTER COUNTY  
CLERK

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:

|    |            |  |
|----|------------|--|
| \$ | 565,000.00 | Property Taxes for Non-Bond Purposes                 |
|    |            | Principal and Interest on Bonds                      |
| \$ | 565,000.00 | <b>Total Personal and Real Property Tax Required</b> |

Outstanding Bonded Indebtedness as of July 1, 2015

|    |           |                                  |
|----|-----------|----------------------------------|
|    | 95,000.00 | Principal                        |
|    | 926.25    | Interest                         |
| \$ | 95,926.25 | <b>Total Bonded Indebtedness</b> |

|               |  |
|---------------|--|
| 2,495,986,516 | <b>Total General Fund Certified Valuation (All Counties)</b> |
|---------------|--|

*(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](http://www.auditors.nebraska.gov)  
Questions - E-Mail: [Deann.Haeffner@nebraska.gov](mailto: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**

- 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

Seward County Rural Fire Protection District in Seward County

| Line No.                  | TOTAL ALL FUNDS   | Actual<br>2013 - 2014<br>(Column 1)           | Actual/Estimated<br>2014 - 2015<br>(Column 2) | Adopted Budget<br>2015 - 2016<br>(Column 3) |
|---------------------------|---|---|---|---|
| 1                         | <b>Beginning Balances, Receipts, &amp; Transfers:</b>                           |   |   |   |
| 2                         | Net Cash Balance  | \$ 848,597.20                                 | \$ 627,647.03                                 | \$ 446,659.49                               |
| 3                         | Investments   | \$ -  | \$ -  | \$ -  |
| 4                         | County Treasurer's Balance  | \$ 7,333.70                                   | \$ 6,764.01                                   | \$ 7,584.30                                 |
| 5                         | <b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>                          | \$ 855,930.90                                 | \$ 634,411.04                                 | \$ 454,243.79                               |
| 6                         | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 477,758.08                                 | \$ 499,704.09                                 | \$ 553,921.57                               |
| 7                         | Federal Receipts  | \$ -  | \$ -  | \$ -  |
| 8                         | State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)            | \$ 1,424.47                                   | \$ 1,479.24                                   | \$ 1,600.00                                 |
| 9                         | State Receipts: State Aid   | \$ 141,940.80                                 | \$ 140,002.90                                 | \$ 142,000.00                               |
| 10                        | State Receipts: Other   | \$ 3,200.09                                   | \$ 3,230.79                                   | \$ -  |
| 11                        | State Receipts: Property Tax Credit   | \$ 21,629.94                                  | \$ 31,178.27                                  |   |
| 12                        | Local Receipts: Nameplate Capacity Tax  | \$ -  | \$ -  | \$ -  |
| 13                        | Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)                    | \$ -  | \$ -  | \$ -  |
| 14                        | Local Receipts: Other   | \$ 676.18                                     | \$ 417.07                                     | \$ 400,000.00                               |
| 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)  | \$ -  | \$ -  | \$ 216,000.00                               |
| 17                        | <b>Total Resources Available (Lines 5 thru 16)</b>                              | \$ 1,502,560.46                               | \$ 1,310,423.40                               | \$ 1,767,765.36                             |
| 18                        | <b>Disbursements &amp; Transfers:</b>   |   |   |   |
| 19                        | Operating Expenses  | \$ 509,017.92                                 | \$ 510,391.06                                 | \$ 991,881.16                               |
| 20                        | Capital Improvements (Real Property/Improvements)                               | \$ -  | \$ -  | \$ -  |
| 21                        | Other Capital Outlay (Equipment, Vehicles, Etc.)                                | \$ 259,999.00                                 | \$ 248,128.55                                 | \$ 463,957.95                               |
| 22                        | Debt Service: Bond Principal & Interest Payments                                | \$ -  | \$ -  | \$ -  |
| 23                        | Debt Service: Payments to Retire Interest-Free Loans (Public Airports)          | \$ -  | \$ -  | \$ -  |
| 24                        | Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)       | \$ 99,132.50                                  | \$ 97,660.00                                  | \$ 95,926.25                                |
| 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) | \$ -  | \$ -  | \$ 216,000.00                               |
| 29                        | <b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>                   | \$ 868,149.42                                 | \$ 856,179.61                                 | \$ 1,767,765.36                             |
| 30                        | <b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>                         | \$ 634,411.04                                 | \$ 454,243.79                                 | \$ -  |
| 31                        | Cash Reserve Percentage   |   |   | 0%  |
| <b>PROPERTY TAX RECAP</b> |   | Tax from Line 6                               |   | \$ 553,921.57                               |
|                           |   | County Treasurer's Commission at 2% of Line 6 |   | \$ 11,078.43                                |
|                           |   | Delinquent Tax Allowance                      |   | \$ -  |
|                           |   | <b>Total Property Tax Requirement</b>         |   | \$ 565,000.00                               |

## Seward County Rural Fire Protection District in Seward 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                  | \$           | 439,000.00           |
| Sinking Fund                  | \$           | 126,000.00           |
| Bond Fund                     | \$           | -                    |
| _____ Fund                    |              |                      |
| <b>Total Tax Request</b>      | <b>** \$</b> | <b>565,000.00</b>    |

\*\* 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 |
|------------------------------------|--------|--------|
|                                    |        |        |
|                                    |        |        |
|                                    |        |        |
| <b>Total Special Reserve Funds</b> |        | -      |
| <br>Total Cash Reserve             | <br>\$ | <br>-  |
| Remaining Cash Reserve             | \$     | -      |
| Remaining Cash Reserve %           |        | 0%     |

### 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            | <b>Seward County Rural Fire</b> | <b>Protection District</b> |
| ADDRESS         | <b>PO Box 98</b>                |                            |
| CITY & ZIP CODE | <b>Seward 68434</b>             |                            |
| TELEPHONE       | <b>(402) 643-3639</b>           |                            |
| WEBSITE         |                                 |                            |

|                  | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER                               |
|------------------|-------------------|--------------------------------------|--|
| NAME             | Dave Wagner       | Stan Thomas                          | Gayle D. Steiger, CPA                  |
| TITLE /FIRM NAME | Chairperson       | Treasurer                            | Romans, Wiemer & Associates CPA's P.C. |
| TELEPHONE        | (402) 588-2333    | (402) 761-2413                       | (402) 362-5597                         |
| EMAIL ADDRESS    |                   |                                      | rwacpas@windstream.net                 |

For Questions on this form, who should we contact (please  $\checkmark$  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.

Seward County Rural Fire Protection District in Seward County

2015-2016 LID SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

|  |            |           |                   |
|--|------------|-----------|-------------------|
| Total Personal and Real Property Tax Requirements  | (1)        | \$        | 565,000.00        |
| Motor Vehicle Pro-Rate   | (2)        | \$        | 1,600.00          |
| 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-stricted Funds<br>(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 (Cannot be a Negative Number)  | (8)        | \$        | -                 |
| Nameplate Capacity Tax   | (8a)       | \$        | -                 |
| <b>TOTAL RESTRICTED FUNDS (A)</b>  | <b>(9)</b> | <b>\$</b> | <b>566,600.00</b> |

**LC-3 Lid Exceptions**

|   |             |           |                  |
|---|-------------|-----------|------------------|
| Capital Improvements (Real Property and Improvements<br>on Real Property)   | (10)        |           |                  |
| LESS: Amount of prior year capital improvements that were<br>excluded from previous lid calculations but were not spent and<br>now budgeted this fiscal year (cannot exclude same capital<br>improvements from more than one lid calculation.)<br>Agrees to Line (7). |             | \$        | - (11)           |
| Allowable Capital Improvements  | (12)        | \$        | -                |
| Bonded Indebtedness   | (13)        |           |                  |
| Public Facilities Construction Projects (Statute 72-2301 to 72-2308)<br>(Fire Districts & Hospital Districts Only)  | (14)        |           |                  |
| Interlocal Agreements/Joint Public Agency Agreements  | (15)        | \$        | 80,000.00        |
| Public Safety Communication Project - Statute 86-416 (Fire Districts Only)  | (16)        |           |                  |
| Payments to Retire Bank Loans and Other Financial Instruments - Agreed<br>to before 7/1/99 (Fire Districts Only)<br>OR  |             |           |                  |
| Payments to Retire Interest-Free Loans from the Department of<br>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>   | <b>(21)</b> | <b>\$</b> | <b>80,000.00</b> |

|   |  |    |            |
|---|--|----|------------|
| <b>TOTAL RESTRICTED FUNDS</b><br><b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b><br><i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i> |  | \$ | 486,600.00 |
|---|--|----|------------|

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

Seward County Rural Fire Protection District  
in  
Seward 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 501,919.61  
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)

\_\_\_\_\_ / \_\_\_\_\_ = \_\_\_\_\_ %  
2015 Growth / 2014 Valuation = Multiply times  
per Assessor / 100 To get %

**3** ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %  
(4)

4 / 5 = 50.00 %  
# of Board Members / Total # of Members = Must be at least  
voting "Yes" for / in Governing Body .75 (75%) of the  
Increase / (Attending & Absent) Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

Seward County Rural Fire Protection District  
in  
Seward 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) \_\_\_\_\_ 17,567.19  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) \_\_\_\_\_ 519,486.80  
(8)

Less: Restricted Funds from Lid Supporting Schedule \_\_\_\_\_ 486,600.00  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) \_\_\_\_\_ 32,886.80  
(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

Seward County Rural Fire Protection District  
IN  
Seward 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 17 day of September 2015, at 8:00 o'clock P.M. at 129 N 5th Street 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.

|  | Clerk/Secretary |
|--|-----------------|
| 2013-2014 Actual Disbursements & Transfers               | \$ 868,149.42   |
| 2014-2015 Actual/Estimated Disbursements & Transfers     | \$ 856,179.61   |
| 2015-2016 Proposed Budget of Disbursements & Transfers   | \$ 1,767,765.36 |
| 2015-2016 Necessary Cash Reserve                         | \$ -            |
| 2015-2016 Total Resources Available                      | \$ 1,767,765.36 |
| Total 2015-2016 Personal & Real Property Tax Requirement | \$ 565,000.00   |
| Unused Budget Authority Created For Next Year            | \$ 32,886.80    |

**Breakdown of Property Tax:**

|   |               |
|---|---------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 565,000.00 |
| Personal and Real Property Tax Required for Bonds             | \$ -          |

Cut Off Here Before Sending To Printer

**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: SEWARD RURAL FIRE DISTRICT  
ATTN: BLEVINS LAW OFFICE  
PO BOX 98  
SEWARD, NE 68434

**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 |
|-------------------------------|---|------------------------------|---------------------|
| SEWARD FIRE DISTRICT          | Fire District - 06                      | 2,735,449                    | 108,547,456         |

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

I, Norman Aena, 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 Aena  
(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.

**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)

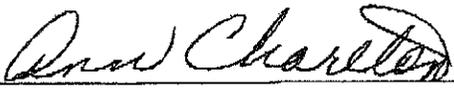
TO : SEWARD FIRE DIST

**TAXABLE VALUE LOCATED IN THE COUNTY OF YORK COUNTY**

| Name of Political Subdivision | Subdivision Type<br>(e.g. city, fire, NRD)                                     | Value attributable to Growth | Total Taxable Value |
|-------------------------------|--|------------------------------|---------------------|
| SEWARD FIRE DIST              | FIRE-DISTRICT  | 299,814                      | 223,747,649         |
|                               | <b>growth from central assessed<br/>railroad and personal<br/>total growth</b> | <b>56,441,<br/>356,255</b>   |                     |

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

I Ann Charlton, York 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.

  
\_\_\_\_\_  
(signature of county assessor)

8-11-16  
\_\_\_\_\_  
(date)

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

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

Madeline form provided by Nebraska Dept. 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 annually}

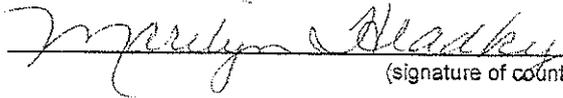
To: Seward Fire

**TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY**

| Name of Political Subdivision | Subdivision Type | Value attributable to Growth | Total Taxable Value |
|-------------------------------|------------------|------------------------------|---------------------|
| Seward Fire General           | Fire Districts   | \$19,715,816                 | \$2,163,691,411     |
| Seward Fire Sinking           | Fire Districts   | \$19,715,816                 | \$2,163,691,411     |
| Seward Fire District Bond     | Fire Districts   | \$19,715,816                 | \$2,163,691,411     |

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

I Marilyn Hladky, Seward County 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.

  
(signature of county assessor)

08/14/2015  
(date)

CC: County Clerk, Seward County County

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

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division



# ROMANS, WIEMER & ASSOCIATES

*Certified Public Accountants, P.C.*

Steven D. Wiemer, CPA  
Gayle D. Steiger, CPA

---

Members American Institute of Certified Public Accountants  
Nebraska Society of Certified Public Accountants

---

1910 Lincoln Avenue • York, Nebraska 68467  
(402) 362-5597 • FAX (402) 362-2173  
rwacpas@windstream.net

August 31, 2015

## Accountants' Compilation Report

Seward County Rural Fire District  
Seward, Nebraska 68434

We have compiled the accompanying forecasted statements of cash receipts and disbursements of the Seward County Rural Fire District, Seward, Nebraska as of June 30, 2016, and for the year then ending, included in the accompanying prescribed form, in accordance with attestation standards established by the American Institute of Certified Public Accountants. We have not audited or reviewed the accompanying financial statements and accordingly do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the State of Nebraska Auditor or Public Accounts.

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 of the support 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 and circumstances occurring after the date of this report.

We have also compiled the accompanying historical statement of cash receipts and disbursements of the Seward County Rural Fire District, Seward, Nebraska for the year ended June 30, 2014, and June 30, 2015, included in the accompanying prescribed form. We have not audited or reviewed the accompanying historical financial statements 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 State of Nebraska Auditor or Public Accounts.

Management is responsible for the preparation and fair presentation of the historical financial statements in accordance with requirements prescribed by the State of 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 obtain or provide any assurance that there are no material modifications that should be made to the historical financial statements.

The forecasted and historical statements of cash receipts and disbursements included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts, and are not intended to be presented in accordance with cash basis of accounting.

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

Management has elected to omit substantially all of the disclosures and summary of significant forecast assumptions ordinarily included in forecasted and historical financial statements prepared on the cash basis of accounting. If the omitted disclosures were included in the historical financial statements, they might influence the user's conclusions about the Fire District's receipts and disbursements. Accordingly, these historical financial statements are not designed for those who are not informed about such matters.

*Romans Wiemer & Associates*  
ROMANS, WIEMER & ASSOCIATES,  
Certified Public Accountants, P.C.

RWA:eja

# AFFIDAVIT OF PUBLICATION

State of Nebraska }  
LANCASTER COUNTY, } SS.

**GET HEARING AND BUDGET SUMMARY**

County Rural Fire Protection District  
N Lancaster County, Nebraska

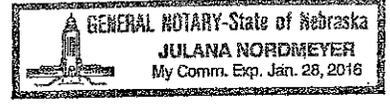
hereby given, in compliance with the provisions  
ns 13-501 TO 13-513, that the governing body will  
of September 2015, at 8:00 o'clock P.M., at 129  
urpose of hearing support, opposition, criticism,  
otions of taxpayers relating to the following  
udget detail is available at the office of the Clerk  
ss hours.

|   | Clerk/Secretary |
|---|-----------------|
| Disbursements & Transfers                   | \$ 868,149.42   |
| Revenues & Transfers                        | \$ 856,179.61   |
| Net of Disbursements & Transfers            | \$ 1,767,765.36 |
| Cash Reserve                                | \$              |
| Resources Available                         | \$ 1,767,765.36 |
| Real Property Tax Requirement               | \$ 565,000.00   |
| Property Created For Next Year              | \$ 32,886.80    |
| Property Tax:                               |                 |
| Property Tax Required for Non-Bond Purposes | \$ 565,000.00   |
| Property Tax Required for Bonds             | \$              |

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper one successive time(s) the first insertion having been on September 9, 2015 and thereafter on \_\_\_\_\_, 20\_\_\_\_.

and that said newspaper is the legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Barbara Chesnut  
Subscribed in my presence and sworn to before me on Sept 9, 2015  
[Signature] Notary Public



Cost \$ 30.53 Reference # 554786-1

Seward County Rural Fire Protection District

Electors and Directors Meeting

9/17/2015

Agenda

Roll call

Open Meeting Law

Mutual Aid Requests

General Discussion of Fire Protection and Rescue

Budget Hearing

Motion to approve additional 1% levy authority

Resolution to adopt budget

Election of Officers

Set Annual Fire Contracts

Resolution for Capital Outlay  
For Issuance of Bonds After Capital Equipment

Stan Thomas, Secretary

## MINUTES

### OF THE ANNUAL MEETING OF ELECTORS AND DIRECTORS AND BUDGET HEARING OF THE SEWARD COUNTY RURAL FIRE PROTECTION DISTRICT

September 17, 2015

The annual meeting of electors of the Seward County Rural Fire Protection District was held at 120 N. 5<sup>th</sup> St., Seward, Nebraska, at 8:00 p.m. on September 17, 2014. Advance notice was given by publication in the Journal Star, a newspaper of general circulation in the District. An agenda for said meeting was available for inspection prior to the meeting. All proceedings were taken while the meeting was open to the public.

The Acting President announced a copy of the open meeting law was posted at the meeting place. A copy of the notice of meeting and Directors acknowledgment of receipt of meeting notice, together with an affidavit of publication of notice is attached to the minutes. The following electors were present: Stan Thomas, Jim Deremer, James Hood, and Scott Petersen. Absent Dave Waganer. Others present: Robert Blevens, attorney and Bill Deremer.

The first order of business was consideration of the Mutual Aid request for the 2015-2016 fiscal year annual contracts, with a discussion of the suggestion of the Board that the contract payments remain the same as last year.

The next order of business was a public hearing upon the proposed budget of receipts and expenditures for the 2015 -2016 fiscal year. The Secretary announced notice of said hearing was published in the Lincoln Journal Star at least five days in advance of said hearing. A copy of the printer's affidavit of publication is attached hereto. All persons present were given an opportunity to comment upon the budget, whereupon the public hearing was closed.

The following Resolution was moved by Director Deremer and seconded by Director Petersen.

RESOLUTION

BE IT RESOLVED: That the Seward County Rural Fire Protection District be authorized, and the same hereby shall exceed the restricted funds limit for the 2015-2016 fiscal year by an additional 1% over the budget limit of said body.

On roll call vote, the following voted Aye: James Hood, Scott Petersen, Dave Wagner, Stan Thomas and Jim Deremer; Voting Nay: none; Absent and not voting: none. The Chairman declared said resolution was unanimously adopted by the District.

The Acting President announced the next order of business was adoption of the budget. The following resolution was introduced by Director Thomas and seconded by Director Deremer:

RESOLUTION ADOPTING BUDGET

WHEREAS, The Board of Directors of Seward County Rural Fire Protection District have proposed a budget for the fiscal year 7-1-2015 to 6-31-2016; and

WHEREAS, a public hearing has been held upon said proposed budget; and

WHEREAS, no objections, remonstrances or inquiries have been made concerning said budget; and

WHEREAS, the budget shall be adopted in the form as presented, a copy of which is attached hereto and incorporated by reference.

NOW, THEREFORE, BE IT RESOLVED that the annual budget of the Seward County Rural Fire Protection District, Nebraska, as proposed, be and the same hereby is adopted as follows:

GENERAL FUND:

|                            |    |              |
|----------------------------|----|--------------|
| Operating                  | \$ | 991,881.16   |
| Other Capital Outlay       | \$ | 483,957.95   |
| Debt Service Bond Payments | \$ | 95,926.95    |
| Transfers                  | \$ | 216,000.00   |
| Total                      | \$ | 1,767,765.36 |
| Cash Reserve               | \$ | None         |
| Co. Treasurer Commission   | \$ | 11,078.43    |

BE IT FURTHER RESOLVED that the portion of said expenditures to be raised by public taxation collected by a property tax levied upon the assessed valuation of property in the Seward County Rural Fire Protection District in the following sums, to-wit:

|                               |    |            |
|-------------------------------|----|------------|
| Principal & Interest on Bonds | \$ | 95,926.25  |
| All Other Purposes            | \$ | 565,000.00 |
| Total                         | \$ | 660,926.25 |

BE IT FURTHER RESOLVED that the Secretary is hereby ordered and directed to certify to the County Clerks of Seward, Lancaster and York County, Nebraska the taxes levied under this Resolution.

On roll call vote, the following voted Aye: James Hood, Scott Petersen, Stan Thomas and Jim Deremer; Voting Nay: none; Absent and not voting: Wagner. The Chairman declared the budget adopted and directed that a copy thereof be filed with the Seward, Lancaster and York County Clerks, and the Auditor of Public Accounts.

The acting president announced the next order of business was election of officers of the Seward County Rural Fire Protection District for the ensuing year. Whereupon it was moved by Scott Petersen and seconded by James Hood the following Directors be re-elected to the offices set-forth beside their names: Dave Wagner, President; James Deremer, Vice President, and Stan Thomas, Secretary Treasurer, and remain the same as the previous year. The following Directors voted "Aye": Jim Deremer, James Hood, Stan Thomas and Scott Petersen; voting Nay: none; Absent: Dave Wagner.

The acting president announced the next order of business was consideration of the Annual Fire Contracts. It was moved by Director Deremer and seconded by Director Hood that the annual fire contracts for all participating departments be set as follows: general fire protection, \$22,000.00; general fire w/ first response, \$27,000.00; general fire w/ rescue: \$32,000.00; Gresham Rural Fire & Ulysses Fire Department, \$700.00 each; Annual rotating sinking payment fire: \$100,000.00; annual rotating sinking fund payment rescue: \$50,000.00; annual sinking fund payment for first response -\$25,000.00 and a \$44,000.00 annual allocation for training expenses to be administered by Mutual Aid, all subject to availability of funds, with each department initially receiving up to \$4,000.00 for training, with unused training expenses allocated pro-rata among those departments with un-reimbursed training expenses. Each department must submit detailed listing training expenses for 2014 and each year thereafter to the Mutual Aid prior to May 1 of the following year, or be subject to forfeiture. All training expenses will be paid in July for the previous calendar year, pending availability of funds. On roll call, the following directors voted "aye": Jim Deremer, James Hood, Stan Thomas and Scott Petersen; Voting Nay: none; Absent: Dave Wagner. None.

Director Petersen introduced the following resolution and moved its adoption. Director Deremer seconded the foregoing motion and upon roll call on the passage and adoption of said Resolution the following Directors voted YEA: Thomas, Hood, Petersen, and Deremer. The following voted NAY: None. Absent and not voting: None. Whereupon the Acting President declared said Resolution passed and adopted. A true, correct and complete copy of said Resolution is as follows:

BE IT RESOLVED BY THE PRESIDENT AND BOARD OF DIRECTORS OF SEWARD COUNTY RURAL FIRE PROTECTION DISTRICT, IN THE STATE OF NEBRASKA, as follows:

Section 1. That the President and Board of Seward County Rural Fire Protection District,

in the State of Nebraska, do hereby declare this resolution to be the District's official declaration of intent under Internal Revenue Code Regulation Section 1.150-2 to provide for the incurring of indebtedness which may include reimbursements of expenditures made by the District for the construction and/ or acquisition of Fire, Rescue and First Response vehicles and equipment for the District. The preliminary estimate of debt contemplated to be issued for such project is currently not more than \$600,000.00.

Section 2. That up to the expenditure of the full amounts of such projects described within this resolution, the District may advance funds as may be necessary for meeting the immediate costs of such acquisition. It is the intent of the President and Board of Directors and the District's reasonable expectation that the District shall reimburse such expenditures as may be made from general funds on hand from the proceeds of the issuance of its debt obligations.

Section 3. That the Secretary shall make a copy of this resolution available for public inspection at the main office of the District at all times during normal business hours within ten days after the adoption hereof. Such copies shall remain available for public inspection at all such times until the bonds or such other tax-exempt obligations contemplated herein are issued.

DATED this 17<sup>th</sup> day of September, 2014.

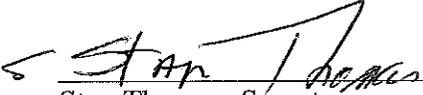
By \_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary

It was moved by Director Stan Hood and seconded by Director Thomas and seconded by Director Hood that the meeting be adjourned. On roll call, the following directors voted "aye": David Wagner, Jim Deremer, James Hood, Stan Thomas and Scott Petersen; Voting Nay: none; Absent: None.

Meeting adjourned

  
Stan Thomas, Secretary