2015-2016
STATE OF NEBRASKA
GENERAL BUDGET FORM

Waverly Rural Fire District

RECEIVED
SEP 15 2015
LANCASTER COUNTY CLERK

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:

$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 , 2015

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

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

*(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)

[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, 2014 through June 30, 2015?

[X] 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 [X] 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

Waverly Rural Fire District in Lancaster County

Line No.	TOTAL ALL FUNDS	2013 - 2014 (Column 1)Actual 2013 - 2014 (Column 1)	2014 - 2015 (Column 2)Actual/Estimated 2014 - 2015 (Column 2)	2015 - 2016 (Column 3)Adopted Budget 2015 - 2016 (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$40,660.17	$52,449.44	$64,397.91
3	Investments	$64,943.03	$64,771.13	$65,046.87
4	County Treasurer's Balance	$509.89	$618.66	$249.38
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)Subtotal of Beginning Balances (Lines 2 thru 4)Subtotal of Be	$106,113.09	$117,839.23	$129,694.16
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)Personal and Real P	$55,314.44	$54,968.01	$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	$46.42	$349.74	$350.00
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)	$161,473.95	$173,156.98	$182,247.16
18	**Disbursements & Transfers:**			
19	Operating Expenses	$43,634.72	$43,462.82	$43,500.00
20	Capital Improvements (Real Property/Improvements)	$-	$-	$-
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$-	$-	
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)	$43,634.72	$43,462.82	$43,500.00
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)Balance Forward/Cash Reserve (Line 17 - Line 29)	$117,839.23	$129,694.16	$138,747.16
31	Cash Reserve Percentage			3.1895898851

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	
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).** 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	$138,747.16
Remaining Cash Reserve	$138,747.16
Remaining Cash Reserve %	3.1895898851

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 _____

ADDRESS _____

CITY & ZIP CODE _____

TELEPHONE _____

WEBSITE _____

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Richard Dames	Berneal Warner	Berneal Warner
TITLE /FIRM NAME	Chairperson	Sec.Treasurer	Sec. Treasurer
TELEPHONE	402-467-5982	402-786-3699	402-786-3699
EMAIL ADDRESS		bernealwarner@windsteam.net	bernealwarner@windtream.net

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [x] 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.

Waverly Rural Fire District in Lancaster County

2015-2016 LID 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 Capital Improvements Excluded from Re-stricted 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 **(Cannot be a Negative Number)**		(8)	$-
Nameplate Capacity Tax		(8a)	$-
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 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 Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.*

STATE OF NEBRASKA
LID COMPUTATION FORM

Waverly Rural 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 — 64,776.78 (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 per Assessor / 2014 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
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)	1,619.42 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	66,396.20 (8)
Less: Restricted Funds from Lid Supporting Schedule	55,856.82 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	10,539.38 (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.

SAMPLE #1

RESOLUTION REQUESTING A PRELIMINARY LEVY ALLOCATION FROM COUNTY BOARD

RESOLUTION NO. 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; and

WHEREAS, the Lancaster County Board is the levy authority for the Waverly Rural Fire Dictrict (political subdivision);

NOW, THEREFORE BE IT RESOLVED that the following is said Board's tax request for budget year 2014-2015:

FUND	TAX REQUEST
General Fund	55856.82
Sinking Fund	
Bond Fund	
TOTAL	55856.82

BE IT FURTHER RESOLVED that said Board has Interlocal Agreements for 0 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 Lease-Purchase Agreements approved prior to July 1, 1998, for 0 dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Board has Bonds for 0 dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Public Airport has repayment of Interest-Free Loans from the Department of Aeronautics for 0 dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Fire Protection District has a special tax of 0 dollars for Public Safety Communication Projects as allowed by State Statute Section 86-416 and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Fire Protection District or Hospital District has a special tax of 0 dollars for Public Facilities Construction Projects as allowed by State Statutes Sections 72-2301 through 72-2308 and is not included in the above tax request as allowed by law.

Motion by Minchow to adopt Resolution NO. 1. Seconded by Brainard.

Voting yes were: Davidson, Minchow, Brainard, Warner, Dames

Voting no were: none

Motion carried.

Dated this 20 day of July, 2014

Richard Dames Pres.

Board Chairperson

AFFIDAVIT OF PRINTING

The State of Nebraska, Lancaster County:
ss.

I, Michael Wunder, 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 16, 2015.

Subscribed in my presence and sworn to before me this July 16, 2015.

Notary Public

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

Printer's fee: $ 3.36

Notice
The Waverly Rural Fire Board will meet Monday, July 20, 2015 at 7:30 p.m. at the Waverly Fire Station. Agenda items include discussion of the preliminary budget.
Berneal Warner, Secretary
12074480;Jul 16

WAVERLY RURAL FIRE DISTRICT
July 20, 2015

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

The meeting was called to order by President Richard Dames. The minutes of the September 8, 2014 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 Brainard, 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.

Minchow made a motion to adjourn, seconded by Davidson. Motion carried, 5 yes, 0 no.

Berneal Warner, Secretary-Treasurer

AFFIDAVIT OF PRINTING

The State of Nebraska, Lancaster County:
ss.

I, Michael Wunder, 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. 27, 2015.

Subscribed in my presence and sworn to before me this Aug. 27, 2015.

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

Sept.7 2015 7:30 P.M. Waverly Fire and Rescue Building

Bernedl Warner
Sec. Treasurer

2013-2014 Actual Disbursements & Transfers	$43,634.72
2014-2015 Actual/Estimated Disbursements & Transfers	$43,462.82
2015-2016 Proposed Budget of Disbursements & Transfers	$43,500.00
2015-2016 Necessary Cash Reserve	$138,747.16
2015-2016 Total Resources Available	$182,247.16
Total 2015-2016 Personal & Real Property Tax Requirement	$55,856.82
Unused Budget Authority Created For Next Year	10539.38

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 7, 2015

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

The meeting was called to order by President Richard Dames. The minutes of the July 20, 2015 Board Meeting were read and approved.

Minchow made a motion, seconded by Davidson, to approve the budget of $55856.82 for General Fund. Motion carried, 4 yes.

Davidson made a motion, seconded by Minchow, to use the budget document as an Audit Waiver. Motion carried, 4 yes.

Minchow made a motion second by Davidson to adjourn the meeting. Meeting adjourned.

Berneal Warner, Secretary-Treasurer

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: WAVERLY RURAL FIRE DISTRICT
ATTN: BERNEAL WARNER
10700 BRANCHED OAK RD
WAVERLY, NE 68462

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
WAVERLY FIRE DISTRICT	Fire District - 06	1,915,502	378,772,467

*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 H. 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.

STATE OF NEBRASKA

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

FOR THE PERIOD JULY 1, 2014 THROUGH JUNE 30, 2015

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.

SUBDIVISION NAME _____ COUNTY _____

Subdivision Contact Information

Name & Title:	Waverly Rural Fire District
Mailing Address:	10700 Branched Oak Rd.
City, Zip:	Waverly 68462
Phone Number:	4027863699
E-Mail Address:	brnealwarner@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, 7/1/14 through 6/30/15, 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, 2014 THROUGH JUNE 30, 2015

SUBDIVISION NAME | COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of Waverly	*On going*	*Fire and Rescue*

DO NOT STAPLE TO BUDGET DOCUMENT.

* Copy page as necessary to list ALL Agreements.

5-1-2014