

2016-2017
STATE OF NEBRASKA
GENERAL BUDGET FORM

RECEIVED
SEP 19 2016
LANCASTER COUNTY
CLERK

CORTLAND-LANCASTER RURAL FIRE DISTRICT

TO THE COUNTY BOARD AND COUNTY CLERK OF
GAGE County

This budget is for the Period July 1, 2016 through June 30, 2017

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:

\$	60,033.53	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	60,033.53	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2016

-	Principal
-	Interest
\$ -	Total Bonded Indebtedness

200,111,768

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
State Capitol, Suite 2303
Lincoln, NE 68509

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, 2015 through June 30, 2016?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2016.

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, 2015 through June 30, 2016?

YES NO

If YES, Please submit Trade Name Report by December 31, 2016.

Submission Information

Budget Due by 9-20-2016

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

CORTLAND-LANCASTER RURAL FIRE DISTRICT in GAGE County

Line No.	TOTAL ALL FUNDS	Actual 2014 - 2015 (Column 1)	Actual/Estimated 2015 - 2016 (Column 2)	Adopted Budget 2016 - 2017 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 10,247.00	\$ 14,770.00	\$ 7,015.00
3	Investments	\$ 164,070.00	\$ 185,288.00	\$ 211,177.00
4	County Treasurer's Balance	\$ 761.00	\$ 542.00	\$ 608.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 175,078.00	\$ 200,600.00	\$ 218,800.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 43,083.00	\$ 49,127.00	\$ 57,069.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 144.00	\$ 155.00	\$ 160.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 8,668.00	\$ 10,246.00	\$ 10,328.00
11	State Receipts: Property Tax Credit	\$ 2,094.00	\$ 3,161.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 8,803.00	\$ 17,064.00	\$ 17,150.00
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)	\$ 10,583.00	\$ 45,848.00	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 248,453.00	\$ 326,201.00	\$ 303,507.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 32,790.00	\$ 43,000.00	\$ 60,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 4,480.00	\$ 18,553.00	\$ 50,000.00
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)	\$ -	\$ -	\$ -
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)	\$ 10,583.00	\$ 45,848.00	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 47,853.00	\$ 107,401.00	\$ 110,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 200,600.00	\$ 218,800.00	\$ 193,507.00
31	Cash Reserve Percentage			323%
PROPERTY TAX RECAP		Tax from Line 6		\$ 57,069.00
		County Treasurer's Commission at 2% of Line 6		\$ 1,141.38
		Delinquent Tax Allowance		\$ 1,823.15
		Total Property Tax Requirement		\$ 60,033.53

CORTLAND-LANCASTER RURAL FIRE DISTRICT in GAGE 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:	<u>Property Tax Request</u>
General Fund	\$ 56,565.98
Sinking Fund	\$ 3,467.55
Bond Fund	\$ -
_____ Fund	
Total Tax Request	** \$ 60,033.53

** 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 amounts being held in a special reserve fund.

<u>Special Reserve Fund Name</u>	<u>Amount</u>
Sinking Fund	168,198.00

Total Special Reserve Funds	168,198.00

Total Cash Reserve	\$ 193,507.00
Remaining Cash Reserve	\$ 25,309.00
Remaining Cash Reserve %	42%

See accountants' compilation report and summary of significant assumptions.

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: \$ 14,538.00	

Reason: Monies transferred from General Fund to Sinking Fund to cover general expenses paid from the sinking fund

Transfer From:	Transfer To:
General Fund _____	Sinking Fund _____
Amount: \$ 31,310.00	

Reason: Monies transferred from General Fund to Sinking Fund to set aside additional monies for future equipment purchases.

Transfer From:	Transfer To:
_____	_____
Amount:	

Reason:

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	CORTLAND-LANCASTER	RURAL FIRE DISTRICT
ADDRESS	2201 E ASH ROAD	
CITY & ZIP CODE	CORTLAND 68331	
TELEPHONE	402-798-7835	
WEBSITE		

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	RICK MEINTZ	GARY BEHREND	MARK F MANNING CPA
TITLE /FIRM NAME	Chairperson	MEMBER	MANNING & ASSOCIATES PC
TELEPHONE	402-798-7835	402-798-7477	402-826-2528
EMAIL ADDRESS			mark@manningandassociates.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
- 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.

CORTLAND-LANCASTER RURAL FIRE DISTRICT in GAGE County
2016-2017 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	60,033.53
Motor Vehicle Pro-Rate	(2) \$	160.00
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 Restricted Funds (From 2015-2016 Lid Exceptions, Line (10))	\$	- (5)
LESS: Amount Spent During 2015-2016	\$	- (6)
LESS: Amount Expected to be Spent in Future Budget Years	\$	- (7)
Amount to be included as Restricted Funds <i>(Cannot be a Negative Number)</i>	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$ 60,193.53
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Lid Exceptions

Capital Improvements Budgeted (Purchase of 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) _____
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)	\$ -
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TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	\$ 60,193.53
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CORTLAND-LANCASTER RURAL FIRE DISTRICT

in
GAGE 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) _____ 2,643.34
(7)

Total Restricted Funds Authority = Line (1) + Line (7) _____ 78,167.45
(8)

Less: Restricted Funds from Lid Supporting Schedule _____ 60,193.53
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) _____ 17,973.92
(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.**

RESTRICTED FUNDS
MINUTES

A Regular Meeting of Cortland-Lancaster Rural Fire Dist was held
the 12 day of Sept 2016,
at 8:30 A.M.

BOARD MEMBERS PRESENT:

Ed Balderson
Gary Behrens
Randy Dent
Dave Niemeyer
Rick Meints

ABSENT:

A Motion was made by Ed Balderson and seconded by
Dave Niemeyer to increase the Total 2016-17 Restricted Funds Limit by an
additional one percent.

Motion carried 5 Ayes
0 Nays

The meeting adjourned at 10:00 A.M.

Gary Behrens
Secretary

**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 2016

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

TO : MANNING AND ASSOCIATES

PO BOX 271
GENEVA, NE 68361-

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
CORT/LANC FIRE GEN	FIRE-DISTRICT	729,400	137,664,653

**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, 2016
(date)



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

Note to political subdivision: A copy of the Certification of Value must be attached to your 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, and
b) community colleges, and c) school districts}*

Tax Year 2016

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

TO: CORTLAND FIRE DISTRICT
ATTN: GARY BEHREND
RR1, BOX 122
FIRTH, NE 68358

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
CORTLAND FIRE DISTRICT	Fire District - 06	494,471	62,447,115

*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)

8-16-2016
(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.

BUDGET HEARING
MINUTES

A Regular Meeting of Cortland-Lanaster Rural Fire Dist was held
the 12 day of Sept 2016,
at 8:30 A.M.

BOARD MEMBERS PRESENT:

Ed Balderson
Gary Behrends
Randy Demk
Dave Niemeyer
Rick Meints

ABSENT:

A Motion was made by Randy Demk and seconded by
Ed Balderson to approve the 2016-17 budget.

Motion carried 5 Ayes
0 Nays

The meeting adjourned at 10:00 A.M.

Gary Behrends
Secretary

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

CORTLAND-LANCASTER RURAL FIRE DISTRICT
IN
GAGE 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 12TH day of SEPTEMBER 2016, at 8:30 o'clock A.M. at CORTLAND FIRE HALL 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.

/s/ Rick Meintz

	Clerk/Secretary
2014-2015 Actual Disbursements & Transfers	\$ 47,853.00
2015-2016 Actual/Estimated Disbursements & Transfers	\$ 107,401.00
2016-2017 Proposed Budget of Disbursements & Transfers	\$ 110,000.00
2016-2017 Necessary Cash Reserve	\$ 193,507.00
2016-2017 Total Resources Available	\$ 303,507.00
Total 2016-2017 Personal & Real Property Tax Requirement	\$ 60,033.53
Unused Budget Authority Created For Next Year	\$ 17,973.92
 Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 60,033.53
Personal and Real Property Tax Required for Bonds	\$ -

Cut Off Here Before Sending To Printer

See accountants' compilation report and summary of significant assumptions.

**NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY**

CORTLAND-LANGASTER RURAL FIRE DISTRICT
IN
GAGE County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-901 to 13-913, that the governing body will meet on the 12TH day of SEPTEMBER 2016, at 8:30 o'clock A.M. at CORTLAND FIRE HALL 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.

/s/ Rick Meints

Clerk/Secretary

2014-2015 Actual Disbursements & Transfers	\$	47,853.00
2015-2016 Actual/Estimated Disbursements & Transfers	\$	107,401.00
2016-2017 Proposed Budget of Disbursements & Transfers	\$	110,000.00
2016-2017 Necessary Cash Reserve	\$	193,507.00
2016-2017 Total Resources Available	\$	305,507.00
Total 2016-2017 Personal & Real Property Tax Requirement	\$	60,033.53
Unused Budget Authority Created For Next Year	\$	17,973.82

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	60,033.53
Personal and Real Property Tax Required for Bonds	\$	-

September 7, 2016 #632272-1

AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA } SS.
GAGE COUNTY

Annette Lytle being first duly sworn on oath, says

that _____ she _____ he/she is the

_____ Chief Clerk _____ of the

Beatrice Daily Sun, a legal daily newspaper printed

& published in Gage County, Nebraska, and

having a bonafide circulation of more than

300 copies of each issue; that the notice,

a true copy of which is hereto attached

was published on **Wednesday the 7th day of September 2016**

of said newspaper had been published in whole

or part in the office of said **county** from which

distribution took place, for more than 52 consecutive

weeks prior to the publication of said notice.

Annette M Lytle

Subscribed in my presence and sworn to before me this 7th day
of **September, 2016.**

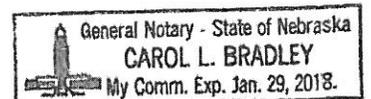
Notary Public

Carol L Bradley

My commission expires Jan 29, 2018

1st week..... \$124.96

Balance Due \$124.96



MANNING & ASSOCIATES, P.C.

Certified Public Accountants

To the Fire District Board
Cortland-Lancaster Rural Fire District
Cortland, Nebraska

Management is responsible for the accompanying historical data included in the 2016-2017 State of Nebraska General Budget Form of the Cortland-Lancaster Rural Fire District, Gage County, Nebraska for the years ended June 30, 2015 (Actual) and the year ended June 30, 2016 (Estimated Actual) included in the accompanying prescribed form in accordance with the Nebraska Auditor of Public Accounts. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the historical financial statements included in the accompanying prescribed form.

We have also compiled the accompanying forecasted 2016-2017 State of Nebraska General Budget Form and supporting schedules of the Cortland-Lancaster Rural Fire District, Gage County, Nebraska for the year ending June 30, 2017 (Budget Approved), included in the accompanying prescribed form in accordance with attestation standards established by the American Institute of Certified Public Accountants. A compilation is limited to presenting in the form of a forecast, information that is the representation of the Fire District Board of Cortland-Lancaster Rural Fire District, Gage County, Nebraska and does not include evaluation of the support for the assumptions underlying the forecast information. We have not examined the forecasted budget form and supporting schedules, and accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted budget form and supporting schedules, or the reasonableness of underlying assumptions. Furthermore, there will 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 our report for events and circumstances occurring after the date of this report.

We are not independent with respect to the Cortland-Lancaster Rural Fire District.

Other Matters

The Fire District Board has elected to omit the summary of significant accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the Fire District's financial position, results of operations, and cash flows for the forecast period.

The historical and forecasted financial statements and supporting schedules included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Accordingly, these historical and forecasted financial statements and supporting schedules are not designed for those who are not informed about such matters.

Crete, Nebraska
September 12, 2016

Manning & Associates, P.C.

CORTLAND-LANCASTER RURAL FIRE DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
JUNE 30, 2017

This forecasted budget form and supporting schedules presents, to the best of Fire District Board's knowledge and belief, the Fire District's expected financial position, receipts and disbursements for the forecast period. Accordingly, the forecast reflects the Fire District Board's judgment as of September 12, 2016, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that the Fire District Board believes to be significant to the forecast. 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.

1. Budgeted property tax receipts will be approximately \$.03 per \$100 of Certified County Assessor's Valuation per public Interlocal Agreement.
2. Increase in budgeted real estate and personal property tax receipts of approximately 6%, due to valuation increases and complying with Interlocal Agreement.
3. Other budgeted receipts are decreased from actual amounts for the prior fiscal year due to loss of State Receipts: Property Tax Credit.
4. Operating and Other Capital Outlay expenditures are budgeted for potential expenditures and to comply with state statute which requires Budgeted Cash Reserve to be less than 50% of General Budgeted expenditures.
5. Budgeted Other Capital Outlay is estimated at \$50,000 for 2016-2017 for the purchase of new equipment including:
 - a. \$7,500 for personal protection gear
 - b. \$25,000 for Jaws of Life
 - c. \$3,600 for air packs
 - d. \$13,900 for miscellaneous gear