

2016-2017
STATE OF NEBRASKA
GENERAL BUDGET FORM

RECEIVED

JUL 29 2016

LANCASTER COUNTY
 CLERK

Hickman Rural Fire Protection District

TO THE COUNTY BOARD AND COUNTY CLERK OF
 Lancaster 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:

\$	144,500.00	Property Taxes for Non-Bond Purposes
\$	34,536.00	Principal and Interest on Bonds
\$	179,036.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2016

	360,000.00	Principal
	79,707.50	Interest
\$	439,707.50	Total Bonded Indebtedness

510,896,382 **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

Hickman Rural Fire Protection District in Lancaster 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	\$ 148,877.29	\$ 280,123.88	\$ 351,224.24
3	Investments	\$ 82,277.37	\$ 82,435.52	\$ 82,667.15
4	County Treasurer's Balance	\$ 2,443.34	\$ 1,710.23	\$ 2,046.89
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 233,398.00	\$ 364,269.63	\$ 435,938.28
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 144,060.46	\$ 157,988.16	\$ 175,526.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 455.59	\$ 470.81	\$ 480.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 2,777.28	\$ 14,164.94	\$ -
11	State Receipts: Property Tax Credit	\$ 6,362.97	\$ 8,386.32	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ 20.00
14	Local Receipts: Other	\$ 86,025.03	\$ 908.77	\$ -
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)	\$ -	\$ -	\$ 120,000.00
17	Total Resources Available (Lines 5 thru 16)	\$ 473,079.33	\$ 546,188.63	\$ 731,864.28
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 98,949.42	\$ 78,335.35	\$ 120,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 2,740.00	\$ 395,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 9,860.28	\$ 29,175.00	\$ 29,060.00
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)	\$ -	\$ -	\$ 120,000.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 108,809.70	\$ 110,250.35	\$ 664,060.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 364,269.63	\$ 435,938.28	\$ 67,904.28
31	Cash Reserve Percentage			46%
PROPERTY TAX RECAP		Tax from Line 6		\$ 175,526.00
		County Treasurer's Commission at 2% of Line 6		\$ 3,510.00
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 179,036.00

Hickman Rural Fire Protection 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	\$ 121,600.00
Sinking Fund	\$ 22,900.00
Bond Fund	\$ 34,536.00
_____ Fund	
Total Tax Request	** \$ 179,036.00

** 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 amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-
Total Cash Reserve	\$ 67,904.28
Remaining Cash Reserve	\$ 67,904.28
Remaining Cash Reserve %	46%

See independent accountants' compilation report.

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	Sinking
Amount: \$120,000	
Reason: To provide for future capital expenditures.	

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	Doug Goering
ADDRESS	1500 Olive Creek Drive
CITY & ZIP CODE	Martell, 68404
TELEPHONE	402-203-8285
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Michael Mitchell	Doug Goering	Tony Jerina
TITLE /FIRM NAME	Chairperson	Treasurer	CPA/HBE Becker Meyer Love LLP
TELEPHONE	402-794-4034	402-203-8285	402-423-4343
EMAIL ADDRESS		<u>Doug.Goering@Firstdata.com</u>	<u>tjerina@hbecpa.com</u>

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.

See independent accountants' compilation report.

**HBE BECKER MEYER LOVE LLP
PRELIMINARY COPY
FOR DISCUSSION PURPOSES ONLY**

**Hickman Rural Fire Protection District in Lancaster County
2016-2017 LID SUPPORTING SCHEDULE**

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	179,036.00
Motor Vehicle Pro-Rate	(2) \$	480.00
In-Lieu of Tax Payments	(3) \$	20.00
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))	\$	-
LESS: Amount Spent During 2015-2016	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	\$	-
Amount to be Included as Restricted Funds <i>(Cannot be a Negative Number)</i>	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$ 179,536.00
-----------------------------------	-----	----------------------

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)	\$ 34,536.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)	_____
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$ 12,000.00
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)	\$ 46,536.00
---------------------------------	------	---------------------

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>	\$ 133,000.00
--	----------------------

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

Hickman Rural Fire Protection District
in
Lancaster County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2016-2017

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2015-2016 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 129,440.04
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 2015-2016 Lid Computation Form		Option 2 - (A)
Allowable Percent Increase Less Vote Taken (From 2015-2016 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 2015-2016 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% 0.01 %
(3)

<u>11,933,990.00</u>	/	<u>476,184,530.00</u>	=	<u>2.51</u>	%
2016 Growth per Assessor		2015 Valuation		Multiply times 100 To get %	

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

<u>5</u>	/	<u>5</u>	=	<u>100.00</u>	%
# 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.

Hickman Rural Fire Protection 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) 3.51 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 4,543.35
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 133,983.39
(8)

Less: Restricted Funds from Lid Supporting Schedule 133,000.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 983.39
(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.**

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS' COMPILATION REPORT

To the District Board
Hickman Rural Fire Protection District
Hickman, Nebraska

Management is responsible for the accompanying budget document of the Hickman Rural Fire Protection District included in the accompanying prescribed form, which comprise the 2016-2017 State of Nebraska General Budget Form and 2016-2017 Budget Form LC-3 Lid Computation for the period beginning July 1, 2016 through June 30, 2017. 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 budget document included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these budget document.

The budget document included in the accompanying prescribed form is presented in accordance with the requirements of the Nebraska State Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

July 25, 2016