

RECEIVED

SEP 15 2016

LANCASTER COUNTY CLERK

2016-2017 STATE OF NEBRASKA GENERAL BUDGET FORM

HIGHLAND FIRE DISTRICT

TO THE COUNTY BOARD AND COUNTY CLERK OF LANCASTER County

This budget is for the Period JULY 1, 2016, 2016 through JUNE 30, 2017, 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:

Table with 2 columns: Amount and Description. Rows include Property Taxes for Non-Bond Purposes, Principal and Interest on Bonds, and Total Personal and Real Property Tax Required.

Outstanding Bonded Indebtedness as of JULY 1, 2016, 2016

Table with 2 columns: Amount and Description. Rows include Principal, Interest, and 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

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.Haefner@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)

[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, 2015 through June 30, 2016?

[] YES [X] 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 [X] 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

HIGHLAND FIRE DISTRIC 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	\$ 117,644.00	\$ 23,350.00	\$ 25,542.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 240.00	\$ 240.00	\$ 240.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 117,884.00	\$ 23,590.00	\$ 25,782.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 31,791.00	\$ 30,745.00	\$ 30,000.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 141.00	\$ 32.00	\$ -
15	Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 149,816.00	\$ 54,367.00	\$ 55,782.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 6,552.00	\$ 8,911.00	\$ 18,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 100,000.00	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 19,674.00	\$ 19,674.00	\$ 19,674.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 126,226.00	\$ 28,585.00	\$ 37,674.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 23,590.00	\$ 25,782.00	\$ 18,108.00
31	Cash Reserve Percentage			48%
PROPERTY TAX RECAP		Tax from Line 6		\$ 30,000.00
		County Treasurer's Commission at 2% of Line 6		\$ 600.00
		Delinquent Tax Allowance		\$ 600.00
		Total Property Tax Requirement		\$ 31,200.00

HIGHLAND FIRE DISTRICT in LANCASTER County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 11,526.00
Sinking Fund	
Bond Fund	\$ 19,674.00
_____ Fund	
Total Tax Request	** \$ 31,200.00

** 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	\$ 18,108.00
Remaining Cash Reserve	\$ 18,108.00
Remaining Cash Reserve %	48%

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: <div style="border: 1px solid black; height: 40px; width: 100%;"></div>	

Transfer From: _____	Transfer To: _____
Amount: _____	
Reason: <div style="border: 1px solid black; height: 40px; width: 100%;"></div>	

Transfer From: _____	Transfer To: _____
Amount: _____	
Reason: <div style="border: 1px solid black; height: 40px; width: 100%;"></div>	

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME TERRY DITTMER
 ADDRESS 11011 W. MARTELL RD.
 CITY & ZIP CODE CRETE 68333
 TELEPHONE 402-826-2197
 WEBSITE _____

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	<u>DOUG KARL</u>	<u>TERRY DITTMER</u>	<u>JERRY L. WILCOX</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>SECRETARY</u>	<u>CLERK-TREASURER, CITY OF CRETE</u>
TELEPHONE	<u>402-826-4022</u>	<u>402-826-2197</u>	<u>402-826-4313</u>
EMAIL ADDRESS	_____	_____	<u>jwilcox@crete-ne.gov</u>

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

- Board Chairperson
 Clerk / Treasurer / Superintendent / Other
 Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

HIGHLAND FIRE DISTRICT in LANCASTER County
2016-2017 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	31,200.00
Motor Vehicle Pro-Rate	(2) \$	-
In-Lieu of Tax Payments	(3) \$	-
Transfers of Surplus Fees	(4) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year Capital Improvements Excluded from 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 (<u>Cannot</u> be a Negative Number)	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-
TOTAL RESTRICTED FUNDS (A)	(9) \$	31,200.00

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) \$ 19,674.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14) _____
Interlocal Agreements/Joint Public Agency Agreements	(15) _____
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) \$ 19,674.00

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>	\$ 11,526.00
--	---------------------

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

HIGHLAND FIRE 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 11,652.26
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% 0.30 %
(3)

$$\frac{3,787,430.00}{2016 \text{ Growth per Assessor}} \div \frac{135,465,097.00}{2015 \text{ Valuation}} = \frac{2.80}{\text{Multiply times 100 To get \%}} \%$$

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

$$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body (Attending \& Absent)}} = \frac{80.00}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

HIGHLAND FIRE DISTRICT
 in
 LANCASTER County

4	<u>SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE</u>		_____ %
			(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)	_____ 3.80 %
	(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	_____ 442.79
	(7)

Total Restricted Funds Authority = Line (1) + Line (7)	_____ 12,095.05
	(8)

Less: Restricted Funds from Lid Supporting Schedule	_____ 11,526.00
	(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9)	_____ 569.05
	(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.

**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: HIGHLAND FIRE DISTRICT
ATTN: TERRY DITTMER
11011 W MARTELL RD
CRETE, NE 68333

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
HIGHLAND FIRE DISTRICT	Fire District - 06	3,787,430	147,193,246

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

I Norman Agema, 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. Agema
(signature of county assessor)

8-16-2016
(date)

CC: County Clerk, Lancaster

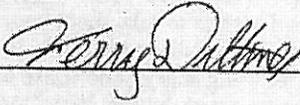
CC: County Clerk where district is headquartered, if different county, _____

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

**NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY**

HIGHLAND FIRE DISTRICT
IN
LANCASTER 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 7 day of SEPTEMBER 2016, at 6:00 o'clock PM at CRETE CITY 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.



Clerk/Secretary

2014-2016 Actual Disbursements & Transfers	\$ 126,226.00
2015-2016 Actual/Estimated Disbursements & Transfers	\$ 28,565.00
2016-2017 Proposed Budget of Disbursements & Transfers	\$ 37,674.00
2016-2017 Necessary Cash Reserve	\$ 18,106.00
2016-2017 Total Resources Available	\$ 65,782.00
Total 2016-2017 Personal & Real Property Tax Requirement	\$ 31,200.00
Unused Budget Authority Created For Next Year	\$ 126.28

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 11,526.00
Personal and Real Property Tax Required for Bonds	\$ 19,674.00

August 24, 2016

THE CRETE NEWS

STATE OF NEBRASKA, }
COUNTY OF SALINE, } ss.

The undersigned, Manager, of said paper, being duly sworn, on oath says, that he has knowledge of the facts set forth, that THE CRETE NEWS is a legal weekly newspaper published at Crete, in Saline County, Nebraska, printed in the English language and has a bona fide circulation of more than three hundred copies weekly, one was published within said county, for fifty-two successive weeks prior to the publication of the attached notice and printed either in whole or in part in an office maintained at the place of publication; that the attached notice was published in said paper for

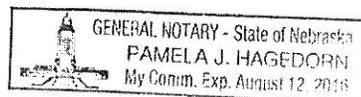
1 consecutive weeks, the date of the first publication being the 24 day of August, 2016, and the date of the last publication being the 24 day of August, 2016.

J. Reas

Subscribed in my presence and sworn before me this 24 day of August, 2016.

Fee \$ 81.00

Pamela J. Hagedorn
Notary Public



9-7-16

THE ANNUAL Budget meeting for the Highland Fire District was held 9-7-16 @ 6:PM - Crest City Hall.

Board members present Terry Dittmer, Doug Kael Emmy Baden and Doug Nitzel. Also Present Terry Wilcox from the City of Crest.

Doug Nitzel made motion to open the hearing - Emmy seconded - no activity was conducted - Emmy made motion to close hearing Doug Nitzel seconded motion motion carried.

Doug Nitzel made motion to increase restricted funds authority by 1% Emmy seconded the motion motion carried.

Emmy Baden made motion to approve requesting Budget document as audit waiver Doug Nitzel second the motion. MOTION CARRIED

Emmy Baden made motion to adopt the 2016-2017 Budget as presented and submit to NEAR, STATE Auditor and Lancaster County Clerk. Doug Nitzel seconded the motion - MOTION CARRIED

Motion was made by Doug Nitzel to pay the City of Crest \$9127.00 - for the contract year July 1st 2016 to June 30th 2017 - Emmy seconded the motion - MOTION CARRIED

(over)

MOTION WAS MADE BY Doug Nitzel
TO Elect officers FOR A ONE YEAR TERM
Doug Karl - President
Jerry Dittmer - SECRETARY - TREASURER
Emmy Baden - BOARD member
Doug Nitzel BOARD member
MARVIN Nitzel BOARD member

Emmy - Seconded the motion - voting was
CAST All were elected - Next election will
Be held Sept. 2017.

Emmy made a motion to pay
Jerry Wilcox \$325⁰⁰ for his service
to prepare the papers for the Highland
Fire District. Doug Nitzel seconded the motion
MOTION CARRIED.

Doug Nitzel made motion to Adjourn
Emmy 2nd the motion - motion CARRIED

Jerry Dittmer
Sec. - TREASURY