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LANCASTER COUNTY CLERK

2016-2017 STATE OF NEBRASKA GENERAL BUDGET FORM

Raymond Rural Fire 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:		<b>Budget Document To Be Used As Audit Waiver?</b>	
\$ 405,863.94	Property Taxes for Non-Bond Purposes	My Subdivision has elected to use this Budget Document as the Audit Waiver. (If YES, Board Minutes MUST be Attached)	
\$ 132,196.08	Principal and Interest on Bonds	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
\$ 538,060.02	<b>Total Personal and Real Property Tax Required</b>	If YES, Column 2 <b>MUST</b> contain <b>ACTUAL</b> Numbers.	
Outstanding Bonded Indebtedness as of July 1, 2016		<b>If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.</b>	
1,061,000.00	Principal	<b>Report of Joint Public Agency &amp; Interlocal Agreements</b>	
111,258.25	Interest	Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2015 through June 30, 2016?	
\$ 1,172,258.25	<b>Total Bonded Indebtedness</b>	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
		If YES, Please submit Interlocal Agreement Report by December 31, 2016.	
386,743,346	<b>Total General Fund Certified Valuation (All Counties)</b>	<b>Report of Trade Names, Corporate Names &amp; Business Names</b>	
<i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>		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?	
<b>County Clerk's Use ONLY</b>		<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO
		If YES, Please submit Trade Name Report by December 31, 2016.	
<b>APA Contact Information</b>		<b>Submission Information</b>	
Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509		<b>Budget Due by 9-20-2016</b>	
Telephone: (402) 471-2111	FAX: (402) 471-3301	<b>Submit budget to:</b>	
Website: <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a>		1. Auditor of Public Accounts -Electronically on Website or Mail	
Questions - E-Mail: <a href="mailto:Deann.Haeffner@nebraska.gov">Deann.Haeffner@nebraska.gov</a>		2. County Board (SEC. 13-508), C/O County Clerk	

See accompanying summary of significant forecast assumptions and accountant's report.

Raymond Rural Fire 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	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 472,963.68	\$ 842,456.00	\$ 731,384.53
3	Investments	\$ 179,469.00	\$ 179,918.21	\$ 180,369.28
4	County Treasurer's Balance	\$ 8,427.00	\$ 6,064.30	\$ 7,304.81
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 660,859.68	\$ 1,028,438.51	\$ 919,058.62
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 432,657.25	\$ 464,269.28	\$ 527,509.82
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ 1,358.54	\$ 1,426.01	\$ 1,426.01
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 7,838.65	\$ 9,776.47	\$ 9,776.47
11	State Receipts: Property Tax Credit	\$ 18,725.68	\$ 26,176.92	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ 274.08	\$ 1,154.87	\$ 1,154.87
14	Local Receipts: Other	\$ 227,643.04	\$ 107,659.73	\$ 45,476.73
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	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 1,349,356.92	\$ 1,638,901.79	\$ 1,504,402.52
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 160,356.68	\$ 191,242.61	\$ 239,054.44
20	Capital Improvements (Real Property/Improvements)	\$ 30,450.48	\$ 395,932.06	\$ 970,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 130,111.25	\$ 132,668.50	\$ 129,604.00
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	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 320,918.41	\$ 719,843.17	\$ 1,338,658.44
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 1,028,438.51	\$ 919,058.62	\$ 165,744.08
31	Cash Reserve Percentage			45%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 527,509.82
		County Treasurer's Commission at 2% of Line 6		\$ 10,550.20
		Delinquent Tax Allowance		\$ -
		<b>Total Property Tax Requirement</b>		\$ 538,060.02

See accompanying summary of significant forecast assumptions and accountant's report.

## Raymond 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 Request
General Fund	\$ 204,000.00
Sinking Fund	\$ 201,863.94
Bond Fund	\$ 132,196.08
_____ Fund	
<b>Total Tax Request</b>	<b>** \$ 538,060.02</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 amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
_____	_____
_____	_____
_____	_____
<b>Total Special Reserve Funds</b>	-

Total Cash Reserve	\$ 165,744.08
Remaining Cash Reserve	\$ 165,744.08
Remaining Cash Reserve %	45%

See accompanying summary of significant forecast assumptions and accountant's 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: _____
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>Raymond Rural Fire District</b>
ADDRESS	<b>4210 W Raymond Road</b>
CITY & ZIP CODE	<b>Raymond, NE 68428</b>
TELEPHONE	<b>402-796-3552</b>
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Del King		Todd Blome
TITLE /FIRM NAME	Chairperson		BMG Certified Public Accountants, LLP
TELEPHONE	402-796-3552		402-483-7781
EMAIL ADDRESS			tblome@bmgcpas.com

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 accompanying summary of significant forecast assumptions and accountant's report.

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

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1) \$	538,060.02
Motor Vehicle Pro-Rate	(2) \$	1,426.01
In-Lieu of Tax Payments	(3) \$	1,154.87
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))	\$	60,000.00 (5)
<b>LESS:</b> Amount Spent During 2015-2016	\$	395,932.06 (6)
<b>LESS:</b> 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) \$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9) \$	<b>540,640.90</b>
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**Lid Exceptions**

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	\$	60,000.00 (10)
<b>LESS:</b> 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) \$	60,000.00
Bonded Indebtedness	(13) \$	129,604.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) ( <b>Fire Districts &amp; Hospital Districts Only</b> )	(14)	_____
Interlocal Agreements/Joint Public Agency Agreements	(15)	_____
Public Safety Communication Project - Statute 86-416 ( <b>Fire Districts Only</b> )	(16)	_____
Payments to Retire Bank Loans and Other Financial Instruments - Agreed to before 7/1/99 ( <b>Fire Districts Only</b> )		
<b>OR</b>		
Payments to Retire Interest-Free Loans from the Department of Aeronautics ( <b>Public Airports Only</b> )	(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>	(21) \$	<b>189,604.00</b>
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**TOTAL RESTRICTED FUNDS**

**For Lid Computation (To Line 9 of the Lid Computation Form)**

*To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*

**\$ 351,036.90**

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

See accompanying summary of significant forecast assumptions and accountant's report.

Raymond Rural 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 350,305.40  
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%** - %  
(3)

$$\frac{6,569,604.00}{2016 \text{ Growth per Assessor}} \div \frac{364,212,482.00}{2015 \text{ Valuation}} = \frac{1.80}{\text{Multiply times 100 To get \%}}$$

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

$$\frac{5}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body (Attending \& Absent)}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

**Raymond Rural Fire District**  
 in  
**Lancaster County**

<b>4</b>	<b>SPECIAL ELECTION/TOWNHALL MEETING - VOTER        APPROVED % INCREASE</b>	_____ % (5)
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**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)	<u>3.50</u> % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	<u>12,260.69</u> (7)
Total Restricted Funds Authority = Line (1) + Line (7)	<u>362,566.09</u> (8)
<b>Less:</b> Restricted Funds from Lid Supporting Schedule	<u>351,036.90</u> (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	<u>11,529.19</u> (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.**

<b>NOTICE OF BUDGET HEARING AND BUDGET SUMMARY</b>
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Raymond Rural 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 19 day of September 2016, at 6:30 o'clock P.M. at the 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.

Bret Davis

Clerk/Secretary

2014-2015 Actual Disbursements & Transfers	\$ 320,918.41
2015-2016 Actual/Estimated Disbursements & Transfers	\$ 719,843.17
2016-2017 Proposed Budget of Disbursements & Transfers	\$ 1,338,658.44
2016-2017 Necessary Cash Reserve	\$ 165,744.08
2016-2017 Total Resources Available	\$ 1,504,402.52
Total 2016-2017 Personal & Real Property Tax Requirement	\$ 538,060.02
Unused Budget Authority Created For Next Year	\$ 11,529.19

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 405,863.94
Personal and Real Property Tax Required for Bonds	\$ 132,196.08

Cut Off Here Before Sending To Printer

See accompanying summary of significant forecast assumptions and accountant's report.

**Raymond Rural Fire District  
Summary of Significant Forecast Assumptions  
For the Year Ending June 30, 2017**

This financial forecast presents, to the best of management's knowledge and belief, the District's expected summarized financial information for the forecast period. Accordingly, the forecast reflects management's judgment as of August 22, 2016, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring municipalities to file an annual budget with their respective county and the State Auditor's Office. The assumptions disclosed herein are those that management believes are 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.

Forecasted Results for the Year Ending June 30, 2017

Forecasted results for the year ending June 30, 2017 were based upon the results of operations for the year ended June 30, 2016. Following is a summary of how specific revenues and expenses were forecasted.

Revenues:

Property Taxes – The combined general and sinking fund property tax levy was set at .104944 on the certified valuation of \$386,743,346. The bond fund tax request of \$132,196 has been set to cover the debt principal and interest due during the year.

Local Receipts: Other – Local receipts are forecasted to be the same as the prior year with the exception of excluding insurance proceeds not expected to be collected in 2016-2017.

All other revenue amounts are forecast to be the same as the prior year.

Expenses:

Operating Expenses – The operating expenses for the general fund have been forecast by the board of directors and the sinking fund expenses have been forecast to increase 25%.

Debt Service – Principal and interest payments on long-term debt were estimated based upon the amortization schedules of the outstanding debt.

Capital Outlay/Capital Improvements – The District is considering several possible capital expenditures. They estimate these expenditures to total approximately \$970,000.

**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: RAYMOND FIRE DISTRICT  
ATTN: DOUG GOERING  
1500 OLIVE CREEK RD  
MARTELL, NE 68404

**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
RAYMOND FIRE DISTRICT	Fire District - 06	6,569,604	386,743,346

\*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.

211 South 84th Street  
Suite 100  
Lincoln, NE 68510

Phone: 402-483-7781  
Fax: 402-483-5198  
1-800-747-0081

Email:  
info@BMGCPAs.com

www.BMGCPAs.com

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- Tax Planning and Preparation
  - Retirement Planning
  - Auditing and Accounting
  - Business Consulting
  - Business Valuations
  - Computer Consulting
- 

Raymond Rural Fire District Board  
**Raymond Rural Fire District**  
Raymond, Nebraska

Management is responsible for the accompanying historical financial statements of Raymond Rural Fire District, included in the accompanying prescribed form for the years ended June 30, 2016 and 2015, 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 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 these historical financial statements.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of Raymond Rural Fire District for the year ending June 30, 2017 in accordance with the attestation standards established by the American Institute of Certified Public Accountants.

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 the 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.

**Other Matters**

The historical financial statements included in the accompanying prescribed form are intended to comply with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

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

BMG Certified Public Accountants, LLP



Lincoln, Nebraska  
August 22, 2016