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SEP 20 2013

LANCASTER COUNTY  
CLERK

RAYMOND RURAL FIRE DISTRICT

RAYMOND, NEBRASKA

2013 – 2014 BUDGET

**BMG**

Certified Public  
Accountants, LLP



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Lincoln, NE 68510

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SEP 20 2013

LANCASTER COUNTY  
CLERK

Independent Accountants' Compilation Report

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

We have compiled the accompanying budget of the Raymond Rural Fire District, for the year ending June 30, 2014, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

The budget is presented in accordance with the requirements of the 2013-2014 State of Nebraska General Budget Form, which differs from generally accepted accounting principles. Accordingly, the budget is not designed for those who are not informed about such differences.

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 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 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 or circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies required under established guidelines for presentation of forecasted financial statements. If the omitted summaries were included in the budgeted information, they might influence the user's conclusions about the District's budgeted information. Accordingly, this budgeted information is not designed for those who are not informed about such matters.

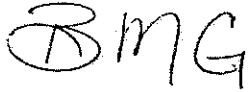
We have also compiled the historical financial statements of the Raymond Rural Fire District, for the years ended June 30, 2013 and 2012, included in the accompanying prescribed form. We have not audited or reviewed the accompanying historical financial statements and, accordingly, do not express an opinion or provide any assurance about whether the historical financial statements are in accordance with the form prescribed by the State of Nebraska.

Management is responsible for the preparation and fair presentation of the historical financial statements in accordance with the form prescribed by the 2013-2014 State of Nebraska General Budget Form and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the historical financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of historical financial statements without undertaking to provide any

assurance that there are no material modifications that should be made to the historical financial statements.

BMG Certified Public Accountants, LLP

A handwritten logo consisting of the letters 'B', 'M', and 'G' in a stylized, cursive font. The 'B' is enclosed in a circle.

Lincoln, Nebraska  
August 20, 2013

**2013-2014  
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, 2013 through June 30, 2014**

| Contact Information                                    |                            |
|--|----------------------------|
| Auditor of Public Accounts                             |                            |
| <b>Telephone:</b> (402) 471-2111                       | <b>FAX:</b> (402) 471-3301 |
| <b>Website:</b> www.auditors.nebraska.gov              |                            |
| <b>Questions - E-Mail:</b> Deann.Haeffner@nebraska.gov |                            |

| Submission Information - Adopted Budget Due by 9-20-2013         |  |
|--|--|
| 1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509 |  |
| <b>Submit Electronically using Website:</b>                      |  |
| http://www.auditors.nebraska.gov/                                |  |
| 2. County Board (SEC. 13-508), C/O County Clerk                  |  |

**The Undersigned Clerk/Board Member Hereby Certifies:**

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

|    |            |  |
|----|------------|--|
| \$ | 320,816.66 | Property Taxes for Non-Bond Purposes                 |
| \$ | 109,357.23 | Principal and Interest on Bonds                      |
| \$ | 430,173.89 | <b>Total Personal and Real Property Tax Required</b> |

Outstanding Bonded Indebtedness as of July 1, 2013

|    |              |                                  |
|----|--------------|----------------------------------|
| \$ | 1,371,000.00 | Principal                        |
| \$ | 170,450.97   | Interest                         |
| \$ | 1,541,450.97 | <b>Total Bonded Indebtedness</b> |

\$ 316,924,829 **Total Certified Valuation (All Counties)**  
(Certification of Valuation(s) from County Assessor **MUST** be attached)

**CLERK/BOARD MEMBER**

Signature: 

Printed Name & Title: Steve Dolezal

Mailing Address: PO Box 415

City, Zip: Raymond, NE 68428

Phone Number: 402-783-2225

E-Mail Address: sdoze22@gmail.com

**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, 2012 through June 30, 2013?

YES

NO

If YES, Please submit Interlocal Agreement Report by December 31, 2013.

**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, 2012 through June 30, 2013?

YES

NO

If YES, Please submit Trade Name Report by December 31, 2013.

**County Clerk's Use ONLY**

See accompanying summary of significant forecast  
assumptions and accountants' report

Raymond Rural Fire District in Lancaster County

| Line No. | TOTAL ALL FUNDS   | Actual 2011 - 2012 (Column 1) | Actual/Estimated 2012 - 2013 (Column 2) | Adopted Budget 2013 - 2014 (Column 3) |
|----------|---|-------------------------------|---|---------------------------------------|
| 1        | <b>Beginning Balances, Receipts, &amp; Transfers:</b>                           |                               |   |                                       |
| 2        | Net Cash Balance  | \$ 427,035.00                 | \$ 514,146.00                           | \$ 651,752.00                         |
| 3        | Investments   | \$ 177,715.00                 | \$ 178,460.00                           | \$ 179,021.00                         |
| 4        | County Treasurer's Balance  | \$ 7,636.00                   | \$ 7,414.00                             | \$ 7,572.00                           |
| 5        | <b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>                          | \$ 612,386.00                 | \$ 700,020.00                           | \$ 838,345.00                         |
| 6        | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 409,996.00                 | \$ 407,597.00                           | \$ 421,739.11                         |
| 7        | Federal Receipts  | \$ -                          | \$ -                                    | \$ -                                  |
| 8        | State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)            | \$ 1,285.00                   | \$ 1,261.00                             | \$ 1,261.00                           |
| 9        | State Receipts: State Aid   |                               |   |                                       |
| 10       | State Receipts: Other   | \$ 7,636.00                   | \$ 7,654.00                             | \$ 7,654.00                           |
| 11       | State Receipts: Property Tax Credit   | \$ -                          | \$ -                                    | \$ -                                  |
| 12       | Local Receipts: Nameplate Capacity Tax  | \$ -                          | \$ -                                    | \$ -                                  |
| 13       | Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)                    | \$ 627.00                     | \$ 570.00                               | \$ 570.00                             |
| 14       | Local Receipts: Other   | \$ 41,617.00                  | \$ 31,430.00                            | \$ 31,430.00                          |
| 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       | <b>Total Resources Available (Lines 5 thru 16)</b>                              | \$ 1,073,547.00               | \$ 1,148,532.00                         | \$ 1,300,999.11                       |
| 18       | <b>Disbursements &amp; Transfers:</b>   |                               |   |                                       |
| 19       | Operating Expenses  | \$ 214,089.00                 | \$ 184,063.00                           | \$ 230,108.00                         |
| 20       | Capital Improvements (Real Property/Improvements)                               | \$ -                          | \$ -                                    | \$ -                                  |
| 21       | Other Capital Outlay (Equipment, Vehicles, Etc.)                                | \$ -                          | \$ -                                    | \$ 800,000.00                         |
| 22       | Debt Service: Bond Principal & Interest Payments                                | \$ 159,438.00                 | \$ 126,124.00                           | \$ 107,212.97                         |
| 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>                   | \$ 373,527.00                 | \$ 310,187.00                           | \$ 1,137,320.97                       |
| 30       | <b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>                         | \$ 700,020.00                 | \$ 838,345.00                           | \$ 163,678.14                         |

**PROPERTY TAX RECAP**

|   |                      |
|---|----------------------|
| Tax from Line 6                               | \$ 421,739.11        |
| County Treasurer's Commission at 2% of Line 6 | \$ 8,434.78          |
| Delinquent Tax Allowance                      | \$ -                 |
| <b>Total Property Tax Requirement</b>         | <b>\$ 430,173.89</b> |

See accompanying summary of assumptions and accountants' 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             | \$ 116,816.67           |
| Bond Fund                | \$ 109,357.22           |
| _____ Fund               |                         |
| _____ Fund               |                         |
| _____ Fund               |                         |
| <b>Total Tax Request</b> | <b>** \$ 430,173.89</b> |

\*\* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

### 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:        |              |

Raymond Rural Fire District in Lancaster County

**CORRESPONDENCE INFORMATION**

**BOARD CHAIRPERSON**

Steve Dolezal  
*(Name of Board Chairperson)*

PO Box 415  
*(Mailing Address)*

Raymond, NE 68428  
*(City & Zip Code)*

402-783-2225  
*(Telephone Number)*

sdoze22@gmail.com  
*(E-Mail Address)*

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is supplied for the Board Chairperson, notification will be mailed via the USPS.

For Questions on this form, who should we contact (please ✓ one): *Contact will be via e-mail if supplied.*

Board Chairperson

Preparer

Other Contact

**PREPARER**

Todd Blome  
*(Name and Title)*

BMG Certified Public Accountants, LLP  
*(Firm Name)*

211 South 84th Street, Suite 100  
*(Mailing Address)*

Lincoln, NE 68510  
*(City & Zip Code)*

402-483-7781  
*(Telephone Number)*

tblome@bmgcpas.com  
*(E-Mail Address)*

**OTHER CONTACT**

*(Name and Title)*

*(Firm Name)*

*(Mailing Address)*

*(City & Zip Code)*

*(Telephone Number)*

*(E-Mail Address)*

Raymond Rural Fire District in Lancaster County

**LC-3 SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

|  |     |    |            |
|--|-----|----|------------|
| Total Personal and Real Property Tax Requirements  | (1) | \$ | 430,173.89 |
| Motor Vehicle Pro-Rate   | (2) | \$ | 1,261.00   |
| In-Lieu of Tax Payments  | (3) | \$ | 570.00     |
| Transfers of Surplus Fees  | (4) | \$ | -          |
| Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.                                       |     |    |            |
| Prior Year 2012-2013 Capital Improvements Excluded from Restricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (10)) | (5) |    |            |
| LESS: Amount Spent During 2012-2013  | (6) |    |            |
| LESS: Amount Expected to be Spent in Future Budget Years   | (7) |    |            |
| Amount to be included on 2013-2014 Restricted Funds (Cannot be a Negative Number)  | (8) | \$ | -          |

|                                   |     |    |                   |
|-----------------------------------|-----|----|-------------------|
| <b>TOTAL RESTRICTED FUNDS (A)</b> | (9) | \$ | <b>432,004.89</b> |
|-----------------------------------|-----|----|-------------------|

**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).   |      | \$ | -          |
| Allowable Capital Improvements  | (12) | \$ | -          |
| Bonded Indebtedness   | (13) | \$ | 128,847.50 |
| 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) |    |            |

|                                 |      |    |                   |
|---------------------------------|------|----|-------------------|
| <b>TOTAL LID EXCEPTIONS (B)</b> | (21) | \$ | <b>128,847.50</b> |
|---------------------------------|------|----|-------------------|

|   |  |    |                   |
|---|--|----|-------------------|
| <b>TOTAL 2013-2014 RESTRICTED FUNDS</b>   |  |    |                   |
| <b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b>                                   |  | \$ | <b>303,157.39</b> |
| <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i> |  |    |                   |

Total 2013-2014 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.



Raymond Rural Fire District  
in  
Lancaster County

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2013-2014**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

2012-2013 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 315,955.40  
Option 1 - (1)

**OPTION 2 - Only use if a vote was taken at a townhall meeting to exceed Lid for one year**

Line (1) of 2012-2013 Lid Computation Form Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken %  
(From 2012-2013 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 2012-2013 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)

$$\frac{2,148,981.00}{2013 \text{ Growth per Assessor}} \div \frac{290,493,740.00}{2012 \text{ Valuation}} = \frac{0.74}{\text{Multiply times 100 To get \%}}$$

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

$$\frac{54}{\text{\# of Board Members voting "Yes" for Increase}} \div \frac{54}{\text{Total \# of Members in Governing Body}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

**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) \_\_\_\_\_ 11,058.44  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) \_\_\_\_\_ 327,013.84  
(8)

Less: 2013-2014 Restricted Funds from LC-3 Supporting Schedule \_\_\_\_\_ 303,157.39  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) \_\_\_\_\_ 23,856.45  
(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.**

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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 10 day of September 2013, at 7:30 o'clock PM at 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.

Steve Dolezal

|   | Clerk/Secretary |
|---|-----------------|
| 2011-2012 Actual Disbursements & Transfers                    | \$ 373,527.00   |
| 2012-2013 Actual/Estimated Disbursements & Transfers          | \$ 310,187.00   |
| 2013-2014 Proposed Budget of Disbursements & Transfers        | \$ 1,137,320.97 |
| 2013-2014 Necessary Cash Reserve                              | \$ 163,678.14   |
| 2013-2014 Total Resources Available                           | \$ 1,300,999.11 |
| Total 2013-2014 Personal & Real Property Tax Requirement      | \$ 430,173.89   |
| Unused Budget Authority Created For Next Year                 | \$ 23,856.45    |
| <br><b>Breakdown of Property Tax:</b>                         |                 |
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 320,816.66   |
| Personal and Real Property Tax Required for Bonds             | \$ 109,357.23   |

Cut Off Here Before Sending To Printer

See accompanying summary of significant forecast  
assumptions and accountants' report

**2013-2014 GENERAL BUDGET FORM WORKSHEET**

| Line No. | 2013-2014 ADOPTED BUDGET   | General Fund  | Sinking Fund   | _____ Fund | _____ Fund | TOTAL FOR ALL FUNDS |
|----------|--|---------------|----------------|------------|------------|---------------------|
| 1        | <b>Beginning Balances, Receipts, &amp; Transfers:</b>                    |               |                |            |            |                     |
| 2        | Net Cash Balance   | \$ 171,845.00 | \$ 479,907.00  |            |            | \$ 651,752.00       |
| 3        | Investments  |               | \$ 179,021.00  |            |            | \$ 179,021.00       |
| 4        | County Treasurer's Balance   | \$ 3,015.00   | \$ 4,557.00    |            |            | \$ 7,572.00         |
| 5        | <b>Subtotal of Beginning Balances</b> (Lines 2 thru 4)                   | \$ 174,860.00 | \$ 663,485.00  | \$ -       | \$ -       | \$ 838,345.00       |
| 6        | Personal and Real Property Taxes   | \$ 200,000.00 | \$ 221,739.11  |            |            | \$ 421,739.11       |
| 7        | Federal Receipts   | \$ -          | \$ -           |            |            | \$ -                |
| 8        | State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)     | \$ 496.00     | \$ 765.00      |            |            | \$ 1,261.00         |
| 9        | State Receipts: State Aid (To LC-3 Supporting Schedule)                  | \$ -          |                |            |            | \$ -                |
| 10       | State Receipts: Other  | \$ 2,994.00   | \$ 4,660.00    |            |            | \$ 7,654.00         |
| 11       | State Receipts: Property Tax Credit                                      |               |                |            |            |                     |
| 12       | Local Receipts: Nameplate Capacity Tax                                   | \$ -          | \$ -           |            |            | \$ -                |
| 13       | Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)             | \$ 227.00     | \$ 343.00      |            |            | \$ 570.00           |
| 14       | Local Receipts: Other  | \$ 29,731.00  | \$ 1,699.00    |            |            | \$ 31,430.00        |
| 15       | Transfers In Of Surplus Fees (To LC-3 Supporting Schedule)               | \$ -          | \$ -           |            |            | \$ -                |
| 16       | Transfers In Other Than Surplus Fees                                     | \$ -          | \$ -           |            |            | \$ -                |
| 17       | <b>Total Resources Available</b> (Lines 5 thru 16)                       | \$ 408,308.00 | \$ 892,691.11  | \$ -       | \$ -       | \$ 1,300,999.11     |
| 18       | <b>Disbursements &amp; Transfers:</b>                                    |               |                |            |            |                     |
| 19       | Operating Expenses   | \$ 209,995.00 | \$ 20,113.00   |            |            | \$ 230,108.00       |
| 20       | Capital Improvements (Real Property/Improvements)                        |               |                |            |            | \$ -                |
| 21       | Other Capital Outlay (Equipment, Vehicles, Etc.)                         |               | \$ 800,000.00  |            |            | \$ 800,000.00       |
| 22       | Debt Service: Bond Principal & Interest Payments                         |               | \$ 107,212.97  |            |            | \$ 107,212.97       |
| 23       | Debt Service: Pymts to Retire Interest-Free Loans(Public Airports)       |               |                |            |            | \$ -                |
| 24       | Debt Service: Pymts to Retire Bank Loans & Other Instruments(Fire Dist.) |               |                |            |            | \$ -                |
| 25       | Debt Service: Other  |               |                |            |            | \$ -                |
| 26       | Judgments  |               |                |            |            | \$ -                |
| 27       | Transfers Out of Surplus Fees  |               |                |            |            | \$ -                |
| 28       | Transfers Out Other Than Surplus Fees                                    |               |                |            |            | \$ -                |
| 29       | <b>Total Disbursements &amp; Transfers</b> (Lines 19 thru 28)            | \$ 209,995.00 | \$ 927,325.97  | \$ -       | \$ -       | \$ 1,137,320.97     |
| 30       | <b>Cash Reserve</b> (Line 17 - Line 29)                                  | \$ 198,313.00 | \$ (34,634.86) | \$ -       | \$ -       | \$ 163,678.14       |

**PROPERTY TAX RECAP**

|   |               |               |      |      |               |
|---|---------------|---------------|------|------|---------------|
| Tax from Line 6   | \$ 200,000.00 | \$ 221,739.11 | \$ - | \$ - | \$ 421,739.11 |
| County Treasurer's Commission at 2 % of Line 6                      | \$ 4,000.00   | \$ 4,434.78   | \$ - | \$ - | \$ 8,434.78   |
| Delinquent Tax Allowance  |               |               |      |      | \$ -          |
| <b>Total Property Tax Requirement</b> (To LC-3 Supporting Schedule) | \$ 204,000.00 | \$ 226,173.89 | \$ - | \$ - | \$ 430,173.89 |

2013-2014 GENERAL BUDGET FORM WORKSHEET

| Line No.  | 2012-2013 ACTUAL/ESTIMATED  | General Fund  | Sinking Fund  | _____ Fund | _____ Fund | TOTAL FOR ALL FUNDS |
|-----------|---|---------------|---------------|------------|------------|---------------------|
| <b>1</b>  | <b>Beginning Balances, Receipts, &amp; Transfers:</b>                     |               |               |            |            |                     |
| 2         | Net Cash Balance  | \$ 154,563.00 | \$ 359,583.00 |            |            | \$ 514,146.00       |
| 3         | Investments   | \$ -          | \$ 178,460.00 |            |            | \$ 178,460.00       |
| 4         | County Treasurer's Balance  | \$ 2,626.00   | \$ 4,788.00   |            |            | \$ 7,414.00         |
| 5         | <b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>                    | \$ 157,189.00 | \$ 542,831.00 | \$ -       | \$ -       | \$ 700,020.00       |
| 6         | Personal and Real Property Taxes (See Preparation Guidelines)             | \$ 154,948.00 | \$ 252,649.00 |            |            | \$ 407,597.00       |
| 7         | Federal Receipts  | \$ -          | \$ -          |            |            | \$ -                |
| 8         | State Receipts: Motor Vehicle Pro-Rate                                    | \$ 496.00     | \$ 765.00     |            |            | \$ 1,261.00         |
| 9         | State Receipts: State Aid   | \$ -          | \$ -          |            |            | \$ -                |
| 10        | State Receipts: Other   | \$ 2,994.00   | \$ 4,660.00   |            |            | \$ 7,654.00         |
| 11        | State Receipts: Property Tax Credit                                       | \$ -          | \$ -          |            |            | \$ -                |
| 12        | Local Receipts: Nameplate Capacity Tax                                    | \$ -          | \$ -          |            |            | \$ -                |
| 13        | Local Receipts: In Lieu of Tax  | \$ 227.00     | \$ 343.00     |            |            | \$ 570.00           |
| 14        | Local Receipts: Other   | \$ 29,731.00  | \$ 1,699.00   |            |            | \$ 31,430.00        |
| 15        | Transfers In Of Surplus Fees  |               |               |            |            | \$ -                |
| 16        | Transfers In Other Than Surplus Fees                                      |               |               |            |            | \$ -                |
| 17        | <b>Total Resources Available (Lines 5 thru 16)</b>                        | \$ 345,585.00 | \$ 802,947.00 | \$ -       | \$ -       | \$ 1,148,532.00     |
| <b>18</b> | <b>Disbursements &amp; Transfers:</b>                                     |               |               |            |            |                     |
| 19        | Operating Expenses  | \$ 167,973.00 | \$ 16,090.00  |            |            | \$ 184,063.00       |
| 20        | Capital Improvements (Real Property/Improvements)                         |               |               |            |            | \$ -                |
| 21        | Other Capital Outlay (Equipment, Vehicles, Etc.)                          |               |               |            |            | \$ -                |
| 22        | Debt Service: Bond Principal & Interest Payments                          |               | \$ 126,124.00 |            |            | \$ 126,124.00       |
| 23        | Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)       |               |               |            |            | \$ -                |
| 24        | Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.) |               |               |            |            | \$ -                |
| 25        | Debt Service: Other   |               |               |            |            | \$ -                |
| 26        | Judgments   |               |               |            |            | \$ -                |
| 27        | Transfers Out of Surplus Fees   |               |               |            |            | \$ -                |
| 28        | Transfers Out Other Than Surplus Fees                                     |               |               |            |            | \$ -                |
| 29        | <b>Total Disbursements &amp; Transfers (Lines 19 to 28)</b>               | \$ 167,973.00 | \$ 142,214.00 | \$ -       | \$ -       | \$ 310,187.00       |
| 30        | <b>Balance Forward (Line 17 - Line 29)</b>                                | \$ 177,612.00 | \$ 660,733.00 | \$ -       | \$ -       | \$ 838,345.00       |

2013-2014 GENERAL BUDGET FORM WORKSHEET

| Line No. | 2011-2012 ACTUAL  | General Fund  | Sinking Fund  | _____ Fund | _____ Fund | TOTAL FOR ALL FUNDS |
|----------|---|---------------|---------------|------------|------------|---------------------|
| 1        | <b>Beginning Balances, Receipts, &amp; Transfers:</b>                     |               |               |            |            |                     |
| 2        | Net Cash Balance  | \$ 125,196.00 | \$ 301,839.00 |            |            | \$ 427,035.00       |
| 3        | Investments   |               | \$ 177,715.00 |            |            | \$ 177,715.00       |
| 4        | County Treasurer's Balance  | \$ 2,694.00   | \$ 4,942.00   |            |            | \$ 7,636.00         |
| 5        | <b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>                    | \$ 127,890.00 | \$ 484,496.00 | \$ -       | \$ -       | \$ 612,386.00       |
| 6        | Personal and Real Property Taxes (See Preparation Guidelines)             | \$ 148,966.00 | \$ 261,030.00 |            |            | \$ 409,996.00       |
| 7        | Federal Receipts  | \$ -          | \$ -          |            |            | \$ -                |
| 8        | State Receipts: Motor Vehicle Pro-Rate                                    | \$ 458.00     | \$ 827.00     |            |            | \$ 1,285.00         |
| 9        | State Receipts: State Aid   | \$ -          | \$ -          |            |            | \$ -                |
| 10       | State Receipts: Other   | \$ 2,738.00   | \$ 4,898.00   |            |            | \$ 7,636.00         |
| 11       | State Receipts: Property Tax Credit                                       | \$ -          | \$ -          |            |            | \$ -                |
| 12       | Local Receipts: Nameplate Capacity Tax                                    | \$ -          | \$ -          |            |            | \$ -                |
| 13       | Local Receipts: In Lieu of Tax  | \$ 231.00     | \$ 396.00     |            |            | \$ 627.00           |
| 14       | Local Receipts: Other   | \$ 39,799.00  | \$ 1,818.00   |            |            | \$ 41,617.00        |
| 15       | Transfers In Of Surplus Fees  | \$ -          | \$ -          |            |            | \$ -                |
| 16       | Transfers In Other Than Surplus Fees                                      | \$ -          | \$ -          |            |            | \$ -                |
| 17       | <b>Total Resources Available (Lines 5 thru 16)</b>                        | \$ 320,082.00 | \$ 753,465.00 | \$ -       | \$ -       | \$ 1,073,547.00     |
| 18       | <b>Disbursements &amp; Transfers:</b>                                     |               |               |            |            |                     |
| 19       | Operating Expenses  | \$ 162,893.00 | \$ 51,196.00  |            |            | \$ 214,089.00       |
| 20       | Capital Improvements (Real Property/Improvements)                         |               |               |            |            | \$ -                |
| 21       | Other Capital Outlay (Equipment, Vehicles, Etc.)                          |               |               |            |            | \$ -                |
| 22       | Debt Service: Bond Principal & Interest Payments                          |               | \$ 159,438.00 |            |            | \$ 159,438.00       |
| 23       | Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)       |               |               |            |            | \$ -                |
| 24       | Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.) |               |               |            |            | \$ -                |
| 25       | Debt Service: Other   |               |               |            |            | \$ -                |
| 26       | Judgments   |               |               |            |            | \$ -                |
| 27       | Transfers Out of Surplus Fees   |               |               |            |            | \$ -                |
| 28       | Transfers Out Other Than Surplus Fees                                     |               |               |            |            | \$ -                |
| 29       | <b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>             | \$ 162,893.00 | \$ 210,634.00 | \$ -       | \$ -       | \$ 373,527.00       |
| 30       | <b>Balance Forward (Line 17 - Line 29)</b>                                | \$ 157,189.00 | \$ 542,831.00 | \$ -       | \$ -       | \$ 700,020.00       |

**LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS**

COUNTY-CITY BUILDING

LINCOLN, NEBRASKA 68508-2864

PHONE (402) 441-7463

FAX (402) 441-8759

NORMAN H. AGENA  
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN  
CHIEF FIELD DEPUTY

SCOTT GAINES  
CHIEF ADMINISTRATIVE DEPUTY

**CERTIFICATE OF VALUATION**

for tax year 2013

for

**RAYMOND FIRE DISTRICT**

COPY

|                                       |    |                    |
|---------------------------------------|----|--------------------|
| <b>2013 Total Valuation</b>           | \$ | <b>316,924,829</b> |
| <b>Valuation Attributed to Growth</b> | \$ | <b>2,148,981</b>   |

I, Norman H. Agena, duly elected Lancaster County Assessor/Register of Deeds, pursuant to the provisions of Neb. Rev. Stat. Section 13-509, do 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.

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

Dated this 16<sup>th</sup> day of August, 2013.



Norman H. Agena

**Raymond Rural Fire District**  
**Summary of Significant Forecast Assumptions**  
**For the Year Ending June 30, 2014**

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 20, 2013, 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, 2014

Forecasted results for the year ending June 30, 2014 were based upon the results of operations for the year ended June 30, 2013. 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 .101228 on the certified valuation of \$316,924,829. The bond fund tax request of \$109,357 has been set to cover the debt principal and interest due during the year.

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

Expenses:

Operating Expenses – The operating expenses for the general fund and the sinking fund 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 \$800,000.



**Raymond Rural Fire Board  
Budget Hearing Minutes  
September 10, 2013**

**Attendance: Chairman Steve Dolezal, Vice Chairman Harry Muhlbach,  
Secretary Bret Davis & At Large Don Petri.**

The meeting was called to order by Chairman Steve Dolezal at 7:31 pm.

Todd Blome from BMG presented our budget for July 1, 2013 through June 30, 2014.  
See attachments

Bret Davis made a motion to accept the budget as presented by BMG for the fiscal year July 1, 2013 through June 30, 2014, 2<sup>nd</sup> by Steve Dolezal. The vote was all for.

Bret Davis made a motion to increase the restricted funds by an additional 1% for the budget year 2013-2014, 2<sup>nd</sup> by Steve Dolezal. The vote was all for.

Bret Davis made a motion to accept the audit waiver for 2013, 2<sup>nd</sup> by Steve Dolezal. The vote was all for.

Steve Dolezal made a motion to adjourn at 8:14 pm, 2<sup>nd</sup> by Bret Davis. The vote was all for.

Secretary

Bret Davis