

2022-2023
STATE OF NEBRASKA
GENERAL BUDGET FORM

Ceresco Rural Fire Dist. #5
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Saunders County

FILED
 SEP 23 2022

This budget is for the Period 07/01/2021, through 06/30/2022

TIME _____ M.
 SAUNDERS CO. CLERK
 NEBRASKA

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:

\$	131,296.24	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	131,296.24	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of 07/01/2021

	-	Principal
	-	Interest
\$	-	Total Bonded Indebtedness

328,240,572 **Total General Fund Certified Valuation (All Counties)**

(Certification of Valuation(s) from County Assessor MUST be attached)

County Clerk's Use ONLY

<u>Valuation</u>	<u>Levy</u>
328,240,572	General .033999
	Sinking .006001
	.040000

APA Contact Information

Auditor of Public Accounts
 State Capitol, Suite 2303
 Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@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, 2021 through June 30, 2022?

YES NO

If YES, Please attach Interlocal Agreement Report.

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, 2021 through June 30, 2022?

YES NO

If YES, Please attach Trade Name Report.

Submission Information

Budget Due by 9-30-2022

Submit budget to:

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

Ceresco Rural Fire Dist. #5 in Saunders County

Line No.	TOTAL ALL FUNDS	Actual 2020 - 2021 (Column 1)	Actual/Estimated 2021 - 2022 (Column 2)	Adopted Budget 2022 - 2023 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Beginning Net Cash Balance	\$ 235,012.83	\$ 247,232.93	\$ 223,027.37
3	Investments	\$ -	\$ 70,009.78	\$ 87,453.27
4	County Treasurer's Balance	\$ 1,130.48	\$ 2,513.89	\$ 1,471.08
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 236,143.31	\$ 319,756.60	\$ 311,951.72
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 67,200.28	\$ 63,983.86	\$ 128,721.80
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 158.70	\$ 167.70	\$ 173.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 55,093.19	\$ 57,671.40	\$ 59,800.00
11	State Receipts: Property Tax Credit	\$ 4,806.32	\$ 5,174.88	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 8,396.84	\$ 22,712.91	\$ 7,000.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ 130,000.00	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 601,798.64	\$ 469,467.35	\$ 507,646.52
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 52,042.04	\$ 34,235.97	\$ 507,646.52
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 123,279.66	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ 130,000.00	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 182,042.04	\$ 157,515.63	\$ 507,646.52
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 319,756.60	\$ 311,951.72	\$ -
31	Cash Reserve Percentage			0%
PROPERTY TAX RECAP		Tax from Line 6		\$ 128,721.80
		County Treasurer's Commission at 2% of Line 6		\$ 2,574.44
		Total Property Tax Requirement		\$ 131,296.24

Ceresco Rural Fire Dist. #5 in Saunders 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	\$	111,601.80
Sinking Fund	\$	19,694.44
Bond Fund	\$	-
_____ Fund		
Total Tax Request	** \$	131,296.24

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

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	328,240,572
City/Village Valuation included in Township Valuation	_____
General Fund Tax Rate	0.034000
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	111,601.80

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:

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	\$ -
Remaining Cash Reserve	\$ -
Remaining Cash Reserve %	0%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Mike Eden
ADDRESS	PO Box 576
CITY & ZIP CODE	Ceresco 68017
TELEPHONE	402-450-9200
WEBSITE	

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	Kevin Henrichson	Mike Eden	Carol Meduna
TITLE / FIRM NAME	Chairperson	Treasurer	Business Records, Inc.
TELEPHONE		402-450-9200	402-443-5371
EMAIL ADDRESS			carolbusinessrecords@gmail.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.

Ceresco Rural Fire Dist. #5 in Saunders County
2022-2023 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	131,296.24
Motor Vehicle Pro-Rate	(2)	\$	173.00
In-Lieu of Tax Payments	(3)	\$	-
Transfers of Surplus Fees	(4)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2021-2022 Lid Exceptions, Line (10))	(5)	\$	-
LESS: Amount Spent During 2021-2022	(6)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(7)	\$	-
Amount to be included as Restricted Funds (Cannot be a Negative Number)	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(9)	\$	131,469.24

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 (cannot exclude same capital improvements from more than one lid calculation.)	(11)	\$	-
Agrees to Line (7).	(12)	\$	-
Allowable Capital Improvements	(13)	\$	-
Bonded Indebtedness	(14)	\$	77,000.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(15)	\$	77,000.00
Interlocal Agreements/Joint Public Agency Agreements	(16)	\$	-
Public Safety Communication Project - Statute 86-416 (Fire Districts Only)	(16a)	\$	-
Benefits Paid Under the Firefighter Cancer Benefits Act (Fire Districts & Airport Authorities Only)	(17)	\$	-
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(18)	\$	-
Judgments	(19)	\$	-
Refund of Property Taxes to Taxpayers	(20)	\$	-
Repairs to Infrastructure Damaged by a Natural Disaster	(21)	\$	77,000.00

TOTAL LID EXCEPTIONS (B)	(21)	\$	77,000.00
TOTAL RESTRICTED FUNDS			
For Lid Computation (To Line 9 of the Lid Computation Form)		\$	54,469.24
To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21			

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

Ceresco Rural Fire Dist. #5
in
Saunders County

LID COMPUTATION FORM FOR FISCAL YEAR 2022-2023

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form 53,039.24
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 Prior Year Lid Computation Form _____

Option 2 - (A) _____

Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) _____ %

Option 2 - (B) _____

Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)) _____

Option 2 - (C) _____

Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) = _____

Option 2 - (1) _____

CURRENT YEAR ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) _____ 2.50 %

(2) _____

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% _____ %

(3) _____ %

2022 Growth / 2021 Valuation = Multiply times
per Assessor 100 To get %

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE _____ 1.00 %

(4) _____

of Board Members / Total # of Members in Meeting = Must be at least
voting "Yes" for Increase Governing Body at .75 (75%) of the
Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED %

4 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) _____ 1,856.37

(7) _____

Total Restricted Funds Authority = Line (1) + Line (7) _____ 54,895.61

(8) _____

Less: Restricted Funds from Lid Supporting Schedule _____ 54,469.24

(9) _____

Total Unused Restricted Funds Authority = Line (8) - Line (9) _____ 426.37

(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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022
Ceresco Rural Fire Dist. #5 Saunders County

SUBDIVISION NAME	COUNTY	Amount Used as Lid Exemption (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Mutual Finance Organization	07/01/22 thru 06/30/23	Agreement to levy no more than 0.040 property tax rate.
Ithaca Rural Fire Dist. #4	N/A	Provide fire & ambulance service in the boundaries normally served by Ithaca Rural Fire Dist. #4
City of Lincoln & Lincoln Fire & Rescue	N/A	Provide emergency medical assistance on an on call basis.
Total Amount used as Lid Exemption		\$ 77,000.00

\$ 77,000.00

Tax Request Reminder -You are required to submit a tax request in the form of a resolution adopted by your Board or Municipal Board must respond to you by September 1st regarding the amount of tax request you have been granted of the people to override the amount granted. If a vote was taken, please send documentation of outcome with budget hearing minutes.

Fire Districts - You must still obtain levy authority from County Board unless you have met specific criteria, see Step 1 Interlocal Agreement Report and Trade Name Reports. Due September 30th. If the Reports are not filed on time, it is a separate tab. If the Subdivision does not have any Interlocal Agreements or Trade Names, please mark the appropriate box.

TOWNSHIPS & FIRE DISTRICTS: If you are requesting an audit waiver, you must submit an audit report for more information.

September 30th - NEW Budget filing due date

LB 1165 - Clarifies that taxes can be levied for bonds that have been issued, or authorized to be issued, for the purpose of financing a project. Please Complete this **Basic Data Input** -It will put you into the next screen.

INPUT ↓

Name of Subdivision: Ceresco Rural Fire Dist. #5

Name of County: Saunders

First Date of Fiscal Year: 07/01/2021

Last Date of Fiscal Year: 06/30/2022

Subdivision's Valuation: 328,240,572.00

County Treasurer's Commission Percentage: 2

Outstanding Bond Principal on First Day of Budget Year

Outstanding Bond Interest on First Day of Budget Year

Prior Year Capital Improvement Exemption

Amount spent on Capital Improvements during last year

Amount still expected to be spent on Capital Improvements.

Budget Hearing Held On:

Month	September
Day of month	12th
Year	2022
Time	5:30
A.M. or P.M.	P.M.
Location	Ceresco Village Hall

Ceresco Rural Fire District #5

Meeting Minutes
September 12, 2022
at 5:30 P.M.

Board Members present:

	<u>YES</u>	<u>NO</u>
• Kevin Henriksen	X	
• Ray Otto	X	
• Alan Hansen	X	
• Mike Eden	X	
• Jonathan Swanson	X	

Others Present:

• Justin Maxson	X	
•		

Meeting notice signed by all board members present.

Minutes of the last meeting dated July 18, 2022 read by Mike Eden, Secretary

- Motion to approve minutes: Ray
- Second by: Jon
- Vote: All in favor motion passed

Old Business:

Russel Swanson memorial bench will be delivered to the village fire hall the last week of June 2022. I have communicated this with Joan at the village office. We will need to get the bench anchored in an approved location. Justin made a suggestion to consider the park.

Motion to have Village Pay ___ 100 ___ % of the attorney fees.

Motion Mike

Second Alan

Vote All in favor

Other new business:

Motion to Approve Resolution 4(5-9-22) with Village of Ceresco

Motion Jonathan

Second Ray

Vote All in favor motion passed

Motion to Approve Interlocal Agreement with Village of Ceresco (5-9-22)

Motion Mike

Second Alan

Vote All in favor motion passed

Motion to pay 50% match with the Village of Ceresco for EMT training

Motion Alan

Second Ray

Vote All in favor motion passed

Second by Ray

Vote all in favor motion passed

Agreement with Lincoln Fire and Rescue. (LF &R) This will be a contract For LF&R to provide AL S Emergency Ambulance Service to our fire district. The annual cost of \$4,652.00 which is to be paid in two installments : ½ December 1, 2022 and second ½ June 15,2023 Each Installment will be \$2,326.00

The term of this agreement shall be from September 1, 2022 to August 31, 2023. The service provider we will select for this term is: Quick MED Claims

Motion to approve the LF&R agreement by Ray

Second by Jonathan

Vote: All in favor motion passed

Motion to adopt new Medical Service rates to match the LF&R service rates. (proposed rates are attached)

Motion By: Jonathan

Second By: Ray

Vote all in favor motion passed

Motion to approve ambulance suspension upgrade upto \$15,000

Treasurer's Report:

Summary of Accounts (as of 08-12-2022)

- General Fund - 100-001 \$ 122,922.85
- Bond Fund - 635-787 \$ 44.03
- Sinking Fund - 244-255 \$ 94,924.40
- Sinking Fund FNB-NE \$ 87,478.90

- Revolving Fund - 254-034 \$ 4,558.94

Total Deposit Accounts: \$ 309,928.92

Summary of Loan to Village of Ceresco

Interlocal agreement May 9, 2022

Both entity Resolution date May 9, 2022

Funding date June 24, 2022

Accrual start date 7-1-2022

- Current principal balance owed to District#5: \$ 46,190.00
-
- Summary of payments due: (1% interest)
 - 11-1-2022 \$9,454.66
 - 11-1-2023 \$9,454.66
 - 11-1-2024 \$9,454.66
 - 11-1-2025 \$9,454.66
 - 11-1-2026 \$9,454.66

Total Cash Assets \$ 356,118.92

Motion to Approve the Treasurer's Report:

- Motioned by: Alan
- Second by: Ray
- Vote: All in favor motion passed

NEW BUSINESS

Motion to approve all bills paid since last meeting:

Motion by : Jon

Second by: Alan

Vote: All in favor motion passed

CVFD Report by Chief Maxson

Justin Report

Memorial bench is in the fire hall. Justin and Lynn Maxson along with Mike work on planning a memorial site down in the park. Once the plan is complete we will present it to the village.

Air Paks are in. Six of the new helmets we purchased are in. The village also paid for 14 helmets. The rural will have six more to pay for (\$2,100)

Day time staffing remains a challenge.

Agrees with the rural board to pay EMS training split 50-50 with Village.

other equipment needs: Possible looking at bidding on a ladder truck from LFR or having Justin check on other sources of Ladder trucks.

We have two sets of bunker gear that will be coming in for the rural to pay for at approximately \$3,250/ set.

Approved use of fire vehicle to attend a previous firefighter family funeral

Next fundraiser for Volunteers. _____ October pancake feed _____

Current fire staff of _____ 20 _____

Motion to adjourn at 6:30 pm by Alan

Second by Ray

Vote All in favor motion carried

Mike Eden secretary

Ceresco Rural Fire District #5

BUDGET MEETING

September 12, 2022

Ceresco Village office meeting room

6:30 P.M.

Roll call

Alan Hansen, Ray Otto, Jonathan Swanson, Kevin Hennichson, Mike Eden, all present.

Motion to approve 1% increase in Restricted Funds Authority

Motion was made by Alan

Seconded by: Jon

Vote All in favor motion carried

Motion to Approve 2.5% increase in Restricted Funds Authority

Motion by Mike

Second By Alan

Vote All in favor motion carried

Motion to approve the budget as presented

Motion by Ray

Second by Jon

Vote All in favor motion carried

Motion to use the approved budget as reason to request Audit Waiver for the 22/23 fiscal year ended June 30, 2023

Motion by Alan

Second Ray

Vote All in favor motion carried

Call for any other business.

None requested.

Motion to adjourn Alan

Second Ray

Vote All in favor motion carried

Meeting adjourned at 7:00 P.M.

Mike Eden secretary

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Ceresco Rural Fire Dist. #6
IN
Saunders County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 12th day of September 2022, at 5:30 o'clock P.M. at Ceresco Village 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.

2020-2021 Actual Disbursements & Transfers	\$ 182,042.04
2021-2022 Actual/Estimated Disbursements & Transfers	\$ 157,545.63
2022-2023 Proposed Budget of Disbursements & Transfers	\$ 507,577.26
2022-2023 Necessary Cash Reserves	\$ -
2022-2023 Total Resources Available	\$ 607,577.26
Total 2022-2023 Personal & Real Property Tax Requirements	\$ 181,327.59
Unaudited Budget Authority Granted For Next Year	\$ 395.92

Breakdown of Property Tax:	
Personal and Real Property Tax Required for Near-Short Purposes	\$ 131,327.59
Personal and Real Property Tax Required for Bonds	\$ -

Wahoo-Waverly-Ashland Newspapers
P.O. Box 147
Wahoo, NE 68066-0147

AFFIDAVIT OF PUBLICATION

State of Nebraska)


ss.

County of Saunders }

I, (the undersigned) an authorized representative of The Wahoo Newspaper, a legal newspaper of general circulation in Saunders County, Nebraska, and published therein, that said newspaper has been established for more than one year last past; that it has a bona-fide paid subscription list of more than three hundred; that to this personal knowledge, the advertisement, a copy of which is hereto attached, was printed in the said newspaper once each week, the first insertion having been on:

Thursday September, 01, 2022

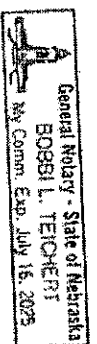
And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.



Suzi Nelson OR Matt Bechtel
Editor Sales Manager

Today's Date: September 01, 2022
Signed in my presence and sworn before me:





Printer's Fee: \$64.00
Customer Number: 1002094
Order Number: 0000326028