

**2022-2023**  
**STATE OF NEBRASKA**  
**GENERAL BUDGET FORM**

Valparaiso Rural Fire Dist. #2 **FILED**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
 Saunders County

SEP 26 2022

This budget is for the Period July 1, 2022, through June 30, 2023

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:

|    |            |  |
|----|------------|--|
| \$ | 134,965.47 | Property Taxes for Non-Bond Purposes                 |
| \$ | 166,841.25 | Principal and Interest on Bonds                      |
| \$ | 301,806.72 | <b>Total Personal and Real Property Tax Required</b> |

Outstanding Bonded Indebtedness as of July 1, 2022

|                 |                                  |
|-----------------|----------------------------------|
| 1,930,000.00    | Principal                        |
| 212,618.75      | Interest                         |
| \$ 2,142,618.75 | <b>Total Bonded Indebtedness</b> |

337,413,670 **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>     |
| 337,413,670      | General .040000 |
|                  | Bond .049448    |
|                  | <u>.089448</u>  |

**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.

**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](http://auditors.nebraska.gov)

**Questions - E-Mail:** [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)

**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

Valparaiso Rural Fire Dist. #2 in Saunders County

| Line No.                  | TOTAL ALL FUNDS   | Actual<br>2020 - 2021<br>(Column 1)           | Actual/Estimated<br>2021 - 2022<br>(Column 2) | Adopted Budget<br>2022 - 2023<br>(Column 3) |
|---------------------------|---|---|---|---|
| 1                         | <b>Beginning Balances, Receipts, &amp; Transfers:</b>                           |   |   |   |
| 2                         | Beginning Net Cash Balance  | \$ 1,161,515.61                               | \$ 858,445.28                                 | \$ 754,852.77                               |
| 3                         | Investments   | \$ 12,175.16                                  | \$ 12,262.00                                  | \$ 12,298.82                                |
| 4                         | County Treasurer's Balance  | \$ 2,812.78                                   | \$ 4,552.49                                   | \$ 5,250.14                                 |
| 5                         | <b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>                          | <b>\$ 1,176,503.55</b>                        | <b>\$ 875,259.77</b>                          | <b>\$ 772,401.73</b>                        |
| 6                         | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 199,480.52                                 | \$ 208,893.66                                 | \$ 295,888.94                               |
| 7                         | Federal Receipts  | \$ -  | \$ -  | \$ -  |
| 8                         | State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)     | \$ 444.43                                     | \$ 563.58                                     | \$ 450.00                                   |
| 9                         | State Receipts: State Aid   | \$ -  | \$ -  | \$ -  |
| 10                        | State Receipts: Other   | \$ 67,162.76                                  | \$ 72,545.12                                  | \$ 36,300.00                                |
| 11                        | State Receipts: Property Tax Credit   | \$ 16,339.10                                  | \$ 15,872.52                                  |   |
| 12                        | Local Receipts: Nameplate Capacity Tax  | \$ -  | \$ -  | \$ -  |
| 13                        | Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)             | \$ -  | \$ -  | \$ -  |
| 14                        | Local Receipts: Other   | \$ 1,455,534.57                               | \$ 66,423.65                                  | \$ 13,000.00                                |
| 15                        | Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)               | \$ 195,558.70                                 | \$ 175,000.00                                 | \$ -  |
| 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>                              | <b>\$ 3,111,023.63</b>                        | <b>\$ 1,414,558.30</b>                        | <b>\$ 1,118,040.67</b>                      |
| 18                        | <b>Disbursements &amp; Transfers:</b>   |   |   |   |
| 19                        | Operating Expenses  | \$ 89,766.01                                  | \$ 96,510.41                                  | \$ 951,199.42                               |
| 20                        | Capital Improvements (Real Property/Improvements)                               | \$ -  | \$ -  | \$ -  |
| 21                        | Other Capital Outlay (Equipment, Vehicles, Etc.)                                | \$ 1,950,439.15                               | \$ 199,845.50                                 | \$ -  |
| 22                        | Debt Service: Bond Principal & Interest Payments                                | \$ -  | \$ 170,800.66                                 | \$ 166,841.25                               |
| 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   | \$ 195,558.70                                 | \$ 175,000.00                                 | \$ -  |
| 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>                   | <b>\$ 2,235,763.86</b>                        | <b>\$ 642,156.57</b>                          | <b>\$ 1,118,040.67</b>                      |
| 30                        | <b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>                         | <b>\$ 875,259.77</b>                          | <b>\$ 772,401.73</b>                          | <b>\$ -</b>                                 |
| 31                        | Cash Reserve Percentage   |   |   | 0%  |
| <b>PROPERTY TAX RECAP</b> |   | Tax from Line 6                               |   | \$ 295,888.94                               |
|                           |   | County Treasurer's Commission at 2% of Line 6 |   | \$ 5,917.78                                 |
|                           |   | <b>Total Property Tax Requirement</b>         |   | <b>\$ 301,806.72</b>                        |

## Valparaiso Rural Fire Dist. #2 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             | \$ 134,965.47           |
| Sinking Fund             |                         |
| Bond Fund                | \$ 166,841.25           |
| _____ Fund               |                         |
| <b>Total Tax Request</b> | <b>** \$ 301,806.72</b> |

\*\* 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                              | 337,413,670 |
| City/Village Valuation included in Township Valuation |             |
| General Fund Tax Rate                                 | 0.040000    |
| Township Taxes within City/Village                    | -           |
| 50% of Township Taxes within City/Village             | -           |
| Projected Township Taxes to be collected              | 134,965.47  |

### 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:       |
| Sinking Fund _____ | General Fund _____ |
| Amount: \$         | 175,000.00         |

|                               |
|-------------------------------|
| For purchase of pumper truck. |
|-------------------------------|

|                |              |
|----------------|--------------|
| 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    |
|------------------------------------|-----------|
| _____                              | _____     |
| _____                              | _____     |
| _____                              | _____     |
| _____                              | _____     |
| <b>Total Special Reserve Funds</b> | -         |
| <b>Total Cash Reserve</b>          | \$ -      |
| <b>Remaining Cash Reserve</b>      | \$ -      |
| <b>Remaining Cash Reserve %</b>    | <b>0%</b> |

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

|                 |                      |
|-----------------|----------------------|
| NAME            | Brad Andelt          |
| ADDRESS         | 316 Iver St.         |
| CITY & ZIP CODE | Valparaiso 68065     |
| TELEPHONE       | 402-784-3565         |
| WEBSITE         | b-jfireworks@msn.com |

| <u>BOARD CHAIRPERSON</u>           | <u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u> | <u>PREPARER</u>                |
|------------------------------------|---|--------------------------------|
| NAME Brad Andelt                   | Jeff White                                  | Carol Meduna                   |
| TITLE /FIRM NAME Chairperson       | Treasurer                                   | Business Records, Inc.         |
| TELEPHONE 402-784-3565             | 402-466-6800                                | 402-443-5371                   |
| EMAIL ADDRESS b-jfireworks@msn.com | jeff@lovemywater.net                        | 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.

Valparaiso Rural Fire Dist. #2 in Saunders County  
**2022-2023 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

|   |      |    |   |            |
|---|------|----|---|------------|
| Total Personal and Real Property Tax Requirements   | (1)  | \$ |   | 301,806.72 |
| Motor Vehicle Pro-Rate  | (2)  | \$ |   | 450.00     |
| 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) \$ 302,256.72**

**Lid Exceptions**

|  |       |    |            |      |      |
|--|-------|----|------------|------|------|
| Capital Improvements Budgeted<br>(Purchase of Real Property and Improvements on Real Property)   |       | \$ |            | -    | (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 (cannot exclude same capital improvements from more than one lid calculation.) |       |    |            |      |      |
| Agrees to Line (7).  |       | \$ | -          | (11) |      |
| Allowable Capital Improvements   | (12)  | \$ |            | -    |      |
| Bonded Indebtedness  | (13)  | \$ | 166,841.25 |      |      |
| Public Facilities Construction Projects (Statute 72-2301 to 72-2308)<br>(Fire Districts & Hospital Districts Only)   | (14)  |    |            |      |      |
| Interlocal Agreements/Joint Public Agency Agreements   | (15)  | \$ | 89,500.00  |      |      |
| Public Safety Communication Project - Statute 86-416 (Fire Districts Only)   | (16)  |    |            |      |      |
| Benefits Paid Under the Firefighter Cancer Benefits Act (Fire Districts & Airport Authorities Only)  | (16a) |    |            |      |      |
| 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) \$ 256,341.25**

|  |                     |
|--|---------------------|
| <b>TOTAL RESTRICTED FUNDS</b>  |                     |
| <b>For Lid Computation (To Line 9 of the Lid Computation Form)</b>                     |                     |
| To Calculate: Total Restricted Funds (A) Line 9 MINUS Total Lid Exceptions (B) Line 21 | <b>\$ 45,915.47</b> |

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

Valparaiso Rural Fire Dist #2  
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

44,603.67  
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 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%**

(2)

%

2022 Growth  
per Assessor

/ 2021 Valuation

= Multiply times  
100 To get %

-

(3)

**3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE**

1.00 %

5

/

5

=

100.00 %

(4)

# of Board Members  
voting "Yes" for Increase

Total # of Members in  
Governing Body at  
Meeting

Must be at least  
.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 %

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

(6)

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

1,561.13

Total Restricted Funds Authority = Line (1) + Line (7)

(7)

Total Restricted Funds Authority = Line (1) + Line (7)

46,164.80

Less: Restricted Funds from Lid Supporting Schedule

(8)

Less: Restricted Funds from Lid Supporting Schedule

45,915.47

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

(9)

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

249.33

(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.



**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 request.

**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 as 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 a request 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.

Please Complete this **Basic Data Input** -It will put you into the next screen.

INPUT ↓

Name of Subdivision: Valparaiso Rural Fire Dist. #2  
 Name of County: Saunders  
 First Date of Fiscal Year: July 1, 2022  
 Last Date of Fiscal Year: June 30, 2023

Subdivision's Valuation: 337,413,670.00

County Treasurer's Commission Percentage: 2

Outstanding Bond Principal on First Day of Budget Year: 1,930,000.00

Outstanding Bond Interest on First Day of Budget Year: 212,618.75

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 | 21st                 |
|                         | Year         | 2022                 |
|                         | Time         | 7:00                 |
|                         | A.M. or P.M. | P.M.                 |
|                         | Location     | Valparaiso Fire Hall |