

MANNING & ASSOCIATES, P.C.

Certified Public Accountants

September 18, 2209

RECEIVED

SEP 21 2020

LANCASTER COUNTY CLERK

Lancaster County Clerk
555 South 10th Street, Room 108
Lincoln, NE 68508

Ladies and Gentlemen:

Please find enclosed the 2020-2021 Basic Budget Forms for the Cortland-Lancaster Rural Fire District. We will forward the proof-of-publication when it is received.

Please note we will forward a proof-of-publication once it is received from the newspaper.

Please feel free to contact our office at 402-826-2528 if you have any questions.

Sincerely,


Sherri R. Pospisil

**2020-2021
STATE OF NEBRASKA
GENERAL BUDGET FORM**

CORTLAND-LANCASTER RURAL FIRE

TO THE COUNTY BOARD AND COUNTY CLERK OF
GAGE County

This budget is for the Period July 1, 2020, through June 30, 2021

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:

\$	58,669.90	Property Taxes for Non-Bond Purposes
\$	18,002.00	Principal and Interest on Bonds
\$	76,671.90	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2020

98,000.00	Principal
16,575.00	Interest
\$ 114,575.00	Total Bonded Indebtedness

195,566,337 **Total General Fund Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

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, 2019 through June 30, 2020?

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, 2019 through June 30, 2020?

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: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haeffner@nebraska.gov

Submission Information

Budget Due by 9-20-2020

Submit budget to:

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

CORTLAND-LANCASTER RURAL FIRE in GAGE County

Line No.	TOTAL ALL FUNDS	Actual 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Beginning Net Cash Balance	\$ 4,794.00	\$ 8,621.00	\$ 6,280.00
3	Investments	\$ 263,409.00	\$ 189,834.00	\$ 141,085.00
4	County Treasurer's Balance	\$ 994.00	\$ 893.00	\$ 1,334.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 269,197.00	\$ 199,348.00	\$ 148,699.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 54,207.00	\$ 64,662.00	\$ 75,168.53
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 158.00	\$ 182.00	\$ 180.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 8,579.00	\$ 7,844.00	\$ 8,014.00
11	State Receipts: Property Tax Credit	\$ 3,668.00	\$ 5,428.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 108,028.00	\$ 11,160.00	\$ 12,000.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ 17,437.00	\$ 59,342.00	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 461,274.00	\$ 347,966.00	\$ 244,061.53
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 30,159.00	\$ 34,271.00	\$ 60,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 214,330.00	\$ 93,316.00	\$ 150,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 12,338.00	\$ 18,725.00
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)	\$ 17,437.00	\$ 59,342.00	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 261,926.00	\$ 199,267.00	\$ 228,725.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 199,348.00	\$ 148,699.00	\$ 15,336.53
31	Cash Reserve Percentage			19%
PROPERTY TAX RECAP		Tax from Line 6		\$ 75,168.53
		County Treasurer's Commission at 2% of Line 6		\$ 1,503.37
		Total Property Tax Requirement		\$ 76,671.90

CORTLAND-LANCASTER RURAL FIRE in GAGE 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	\$	54,691.90
Sinking Fund	\$	3,978.00
Bond Fund	\$	18,002.00
_____ Fund		
Total Tax Request	** \$	76,671.90

** 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:
General _____	Sinking _____
Amount: \$	48,636.00

Reason: transferred from General to Sinking accounts to cover operating expenses paid from Sinking Fund, to assist in purchase of equipment, and to help cover bond payment.

Transfer From:	Transfer To:
Bond _____	Sinking _____
Amount:	

Reason: transferred from Bond to Sinking accounts (\$10,706) to help cover bond payment.

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	195,566,337
City/Village Valuation included in Township Valuation	_____
General Fund Tax Rate	0.027966
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	54,691.90

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
Sinking Fund	5,129.00
Bond Fund	421.02
_____	_____
_____	_____
Total Special Reserve Funds	5,550.02
Total Cash Reserve	\$ 15,336.53
Remaining Cash Reserve	\$ 9,786.51
Remaining Cash Reserve %	12%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME **ORTLAND-LANCASTER RURAL FIRE**

ADDRESS **1313 SW 14TH ROAD**

CITY & ZIP CODE **CORTLAND 68331**

TELEPHONE **402-432-0932**

WEBSITE _____

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	ED BALDERSON	GARY BEHREND	MARK F MANNING CPA
TITLE /FIRM NAME	Chairperson	SECRETARY/TREASURER	MANNING & ASSOCIATES PC
TELEPHONE	402-432-0932	402-798-7477	402-826-2528
EMAIL ADDRESS			mark@manningandassociates.net

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.

CORTLAND-LANCASTER RURAL FIRE in GAGE County
2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	76,671.90
Motor Vehicle Pro-Rate	(2) \$	180.00
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 2019-2020 Lid Exceptions, Line (10))	\$	- (5)
LESS: Amount Spent During 2019-2020	\$	- (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)	\$ 76,851.90
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Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	\$	- (10)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year <i>(cannot exclude same capital improvements from more than one lid calculation.)</i> Agrees to Line (7).	\$	- (11)
Allowable Capital Improvements	(12) \$	-
Bonded Indebtedness	(13) \$	18,028.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)	-
Interlocal Agreements/Joint Public Agency Agreements	(15) \$	-
Public Safety Communication Project - Statute 86-416 (Fire Districts Only)	(16)	-
Payments to Retire 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)	\$ 18,028.00
---------------------------------	------	---------------------

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	\$ 58,823.90
--	---------------------

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

CORTLAND-LANCASTER RURAL FIRE
in
GAGE County

LID COMPUTATION FORM FOR FISCAL YEAR 2020-2021

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1	
2019-2020 Restricted Funds Authority = Line (8) from last year's Lid Computation Form	86,665.65 Option 1 - (1)
OPTION 2	
<i>Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year</i>	
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 2019-2020 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%	-	
	$\frac{4,392,473.00}{2020 \text{ Growth per Assessor}} \div \frac{198,819,788.00}{2019 \text{ Valuation}} = \frac{2.21}{\text{Multiply times 100 To get \%}}$	2.21 %	(3)
3	ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE	1.00 %	
	$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{4}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$	100.00 %	(4)
ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.			
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)	3,033.30
	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	89,698.95
	(8)
Less: Restricted Funds from Lid Supporting Schedule	58,823.90
	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	30,875.05
	(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

RESTRICTED FUNDS
MINUTES

A Regular Meeting of Cortlandt Lancaster Rural Fire Dist was held
the 15 day of Sept 2020,
at 800 A.M.

BOARD MEMBERS PRESENT:

Randy Dunks
Braed Hoggan
Eddy Balderson
Ray Behrens

ABSENT:

Dave Meimyer

A Motion was made by Ray and seconded by
Braed to increase the Total 2020-21 Restricted Funds Limit by an
additional one percent.

Motion carried Ayes
 Nays

The meeting adjourned at 905 A.M.

Ray Behrens
Secretary

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

CORTLAND-LANCASTER RURAL FIRE

GAGE County

SUBDIVISION NAME	COUNTY	Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption for 2020- 2021 (Column 4)
		CORTLAND-LANCASTER RURAL FIRE; GAGE COUNTY MFO	07/01/19 TO 06/30/20	MUTUAL FINANCE ORGANIZATION FOR PURCHASE OF EMERGENCY EQUIPMENT	
		CORTLAND-LANCASTER RURAL FIRE; CITY OF CORTLAND; LINCOLN FIRE & RESCUE	07/01/19 TO 06/30/20	EMERGENCY MEDICAL SERVICES	
Total Amount used as Lid Exemption					\$ -

See accountants' compilation report and summary of significant assumptions.

**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.
b) community colleges, and c) school districts)

TAX YEAR 2020

(certification required on or before August 20th, of each year)

TO : MANNING AND ASSOCIATES

PO BOX 271
GENEVA NE 68361-

TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
CORT/LANC FIRE GEN	FIRE-DISTRICT	4,392,473	134,002,608

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

I Patti Milligan, Gage County 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.

Annette Carter, Deputy
(signature of county assessor)

August 17, 2020
(date)



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

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2020

**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 2020

{certification required on or before August 20th, of each year}

TO: CORTLAND FIRE DISTRICT
ATTN: GARY BEHREND
RR1, BOX 122
FIRTH, NE 68358

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
CORTLAND FIRE DISTRICT	Fire District - 06	0	61,563,729

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

I Robert M. Ogden, Lancaster Assessor/ Register of Deeds 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. \square 13-509 and \square 13-518.


(signature of county assessor)

08/13/2020
(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.

BUDGET HEARING
MINUTES

A Regular Meeting of Cortland Lancaster Rural Fire Dist was held
the 15 day of Sept 2020,
at 800 A.M.

BOARD MEMBERS PRESENT:

Randy Deunk
Brad Hagan
Eddy Balderston
Katy Behrens

ABSENT:

Dave Neimeyer

A Motion was made by Brad and seconded by
Randy to approve the 2020-21 budget.

Motion carried X Ayes
_____ Nays

The meeting adjourned at 905 A.M.

Katy Behrens
Secretary

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

CORTLAND-LANCASTER RURAL FIRE IN GAGE 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 15TH day of SEPTEMBER 2020, at 8:00 o'clock A.M. at CORTLAND FIRE BARN 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.

/s/ Gary Behrends

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 261,926.00
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 199,267.00
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 228,725.00
2020-2021 Necessary Cash Reserve	\$ 15,336.53
2020-2021 Total Resources Available	\$ 244,061.53
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 76,671.90
Unused Budget Authority Created For Next Year	\$ 30,875.05

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 58,669.90
Personal and Real Property Tax Required for Bonds	\$ 18,002.00

Cut Off Here Before Sending To Printer

See accountants' compilation report and summary of significant assumptions.

MANNING & ASSOCIATES, P.C.

Certified Public Accountants

ACCOUNTANTS' COMPILATION REPORT

To the Fire District Board
Cortland-Lancaster Rural Fire District
Cortland, Nebraska

The Fire District Board is responsible for the accompanying forecasted 2020-2021 State of Nebraska General Budget Form and supporting schedules of the Cortland-Lancaster Rural Fire District, Gage County, Nebraska for the year ending June 30, 2021 (Budget Approved), including the related summaries of significant assumptions in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Practitioners (AICPA).

The Fire District Board is also responsible for the accompanying historical data included in the 2020-2021 State of Nebraska General Budget Form of the Cortland-Lancaster Rural Fire District, Gage County, Nebraska for the year ended June 30, 2019 (Actual), and the year ended June 30, 2020 (Estimated/Actual) included in the accompanying prescribed form in accordance with the Nebraska Auditor of Public Accounts.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee by the AICPA. We did not audit, examine, or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the Fire District Board. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the accompanying budget form and supporting schedules, or the reasonableness of underlying assumptions.

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 our report for events and circumstances occurring after the date of this report.

The Fire District Board has elected to omit substantially all the disclosures required by guidelines for the presentation of forecast and historical financial statements establish by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast and historical financial statements, they might influence the user's conclusions about the Fire District's financial position, results of operations, and cash flows for the above periods. Accordingly, the forecast and historical financial statements are not designed for those who are not informed about such matters.

The historical and forecasted financial statements and supporting schedules included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, these historical and forecasted financial statements and supporting schedules are useful only to the Nebraska Auditor of Public Accounts and Cortland-Lancaster Rural Fire District and are not designed for those who are not informed about such matters.

We are not independent with respect to the Cortland-Lancaster Rural Fire District.



Crete, Nebraska
September 15, 2020

CORTLAND-LANCASTER RURAL FIRE DISTRICT
SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS
JUNE 30, 2021

This forecasted budget form and supporting schedules presents, to the best of Fire District Board's knowledge and belief, the Fire District's expected financial position, receipts and disbursements for the forecast period. Accordingly, the forecast reflects the Fire District Board's judgment as of September 15, 2020, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that the Fire District Board believes to be 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.

1. Budgeted property tax receipts for general operating will be approximately \$.03 per \$100 of Certified County Assessor's Valuation per public Interlocal Agreement.
2. Increase in budgeted real estate and personal property tax receipts of approximately 3.5%.
3. Other budgeted receipts are decreased from actual amounts for the prior fiscal year based on the State Receipts: Property Tax Credit.
4. Operating and Other Capital Outlay expenditures are budgeted for potential expenditures and to comply with state statute which requires Budgeted Cash Reserve to be less than 50% of General Budgeted expenditures.
5. Budgeted Other Capital Outlay is estimated at \$150,000 for 2020-2021 for new equipment purchases.
6. Budgeted Debt Service is estimated to be \$18,725 for partial repayment of proposed bond

MANNING & ASSOCIATES, P.C.

Certified Public Accountants

September 23, 2020

RECEIVED
SEP 28 2020
LANCASTER COUNTY CLERK

Lancaster County Clerk
555 South 10th Street, Room 108
Lincoln, NE 68508

Ladies and Gentlemen:

Please find enclosed the proof-of-publication for the Cortland-Lancaster Rural Fire District. Please attach to their 2020-2021 General Budget Form and consider their return complete and filed.

Please feel free to contact our office at 402-826-2528 if you have any questions.

Sincerely,


Sherri R. Pospisil

The Voice News

P.O. Box 148
Hickman, NE 68372-0148

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	225405	DUE DATE	10/10/2020
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BILL TO
Cortland-Lancaster Rural Fire District C/O Ed Balderson 1313 SW 14th Road Cortland, NE 68331

THE-STATE OF NEBRASKA }
County of Lancaster } ss. Darren P. Ivy, being duly sworn,
says that he is the publisher of

VOICE NEWS

News of Otoe, Johnson, Gage, Cass, Lancaster,
& Scotts Bluff Counties,

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, and Scotts Bluff Counties, Nebraska, and is printed in the English Language weekly at its offices in Hickman and Mitchell, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

1	Successive Week(s)
Beginning with the issue of:	9/10/2020
and ending with the issue of:	9/10/2020
Publisher's fee at Legal Rate is:	\$99.75

Darren P. Ivy

Darren P. Ivy, Publisher

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

CORTLAND-LANCASTER RURAL FIRE
IN
GAGE 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 15TH day of SEPTEMBER 2020, at 8:00 o'clock A.M. at CORTLAND FIRE BARN 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.

/s/ Gary Behrends

Clerk/Secretary

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2019-2020 Actual/Estimated Disbursements & Transfers	\$	199,267.00
2020-2021 Proposed Budget of Disbursements & Transfers	\$	228,725.00
2020-2021 Necessary Cash Reserve	\$	15,336.53
2020-2021 Total Resources Available	\$	244,061.53
Total 2020-2021 Personal & Real Property Tax Requirement	\$	76,671.90
Unused Budget Authority Created For Next Year	\$	30,875.05

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	58,669.90
Personal and Real Property Tax Required for Bonds	\$	18,002.00

Summary Information	Weekly Cost
2x5.25 BW - Notice of Budget Hearing and Budget Summary - Sept. 10	99.75

Subscribed and sworn before me, this 10th day of

September, 2020

Sharon L Gray
Notary Public

State of Nebraska - General Notary
SHARON L GRAY
My Commission Expires
August 18, 2023