

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

Eagle / Alvo Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Cass County

This budget is for the Period July 1, 2019, through June 30, 2020

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:

\$	45,591.62	Property Taxes for Non-Bond Purposes
\$	76,500.00	Principal and Interest on Bonds
\$	122,091.62	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2019

	-	Principal
	-	Interest
\$	-	Total Bonded Indebtedness

400,955,480 **Total General Fund Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

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

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.

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

Eagle / Alvo Rural Fire District in Cass 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	\$ 72,807.04	\$ 84,037.27	\$ 153,801.57
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 1,171.74	\$ 956.30	\$ 713.58
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 73,978.78	\$ 84,993.57	\$ 154,515.15
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 63,525.81	\$ 66,712.50	\$ 119,697.67
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 39.98	\$ 99.94	\$ 100.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 1,356.75	\$ 2,772.64	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 9,447.28	\$ 57,018.67	\$ 717,500.00
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	Total Resources Available (Lines 5 thru 16)	\$ 148,348.60	\$ 211,597.32	\$ 991,812.82
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 19,484.60	\$ 25,013.16	\$ 40,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 17,164.77	\$ 5,363.35	\$ 945,635.69
22	Debt Service: Bond Principal & Interest Payments	\$ 26,705.66	\$ 26,705.66	\$ 4,177.13
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	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 63,355.03	\$ 57,082.17	\$ 989,812.82
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 84,993.57	\$ 154,515.15	\$ 2,000.00
31	Cash Reserve Percentage			5%
PROPERTY TAX RECAP		Tax from Line 6	\$	119,697.67
		County Treasurer's Commission at 2% of Line 6	\$	2,393.95
		Total Property Tax Requirement	\$	122,091.62

Eagle / Alvo Rural Fire District in Cass 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	\$ 44,167.03
Sinking Fund	\$ 1,424.59
Bond Fund	\$ 76,500.00
_____ Fund	
Total Tax Request	** \$ 122,091.62

** 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: _____

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	400,955,480
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.011015
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	44,167.03

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	\$ 2,000.00
Remaining Cash Reserve	\$ 2,000.00
Remaining Cash Reserve %	5%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Sandra Rieckman
ADDRESS	P.O. Box 136
CITY & ZIP CODE	Eagle, 68347
TELEPHONE	402-781-2086
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Sandra Rieckman	Angela Lonergan	Danny Fisher
TITLE /FIRM NAME	Chairperson	Secretary - Treasurer	Riggs & Associates
TELEPHONE	402-781-2086	402-304-5304	402-483-7885
EMAIL ADDRESS		angela@lgcinc.biz	dfisher@riggscpas.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.

Eagle / Alvo Rural Fire District in Cass County
2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	122,091.62
Motor Vehicle Pro-Rate	(2)	\$	100.00
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))		\$	-
LESS: Amount Spent During 2019-2020		\$	-
LESS: Amount Expected to be Spent in Future Budget Years		\$	-
Amount to be included as Restricted Funds (<u>Cannot</u> be a Negative Number)	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(9)	\$	122,191.62

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)		\$	-
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).		\$	-
Allowable Capital Improvements	(12)	\$	-
Bonded Indebtedness	(13)	\$	76,500.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$	7,000.00
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)	\$	83,500.00

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>	\$ 38,691.62
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*Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.*

Eagle / Alvo Rural Fire District
in
Cass 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 42,321.84
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 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 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% (2) %

$\frac{\text{2020 Growth per Assessor}}{\text{2019 Valuation}} = \frac{\text{Multiply times}}{100 \text{ To get \%}}$ (3) %

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %

$\frac{5}{5} = \frac{100.00}{100} \%$ (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.

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 %

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 1,481.26

Total Restricted Funds Authority = Line (1) + Line (7) 43,803.10

Less: Restricted Funds from Lid Supporting Schedule 38,691.62

Total Unused Restricted Funds Authority = Line (8) - Line (9) 5,111.48

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

Eagle / Alvo Rural Fire District
IN
Cass 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 8th day of September 2020, at 6:30 o'clock P.M. at Eagle 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.

Angela Lonergan

	Clerk/Secretary
2018-2019 Actual Disbursements & Transfers	\$ 63,355.03
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 57,082.17
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 989,812.82
2020-2021 Necessary Cash Reserve	\$ 2,000.00
2020-2021 Total Resources Available	\$ 991,812.82
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 122,091.62
Unused Budget Authority Created For Next Year	\$ 5,111.48

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 45,591.62
Personal and Real Property Tax Required for Bonds	\$ 76,500.00

Cut Off Here Before Sending To Printer

BUDGET HEARING MINUTES

The Budget Hearing of Eagle/Alvo was held the 8th day of September, 2020, at 6:30 P.M.

Board Members:

Present

Sandy Bieckman
Luke Benken
Angela Lonergan
Scott Shoemaker
Travis Hottwalker

Absent

1% Increase in Restricted Funds Authority

A motion was made by Luke Benken and seconded by Scott Shoemaker to increase the total restricted funds authority by an additional 1%.

5 Ayes 0 Nays

Motion: Passed ✓
 Failed _____

Request for Audit Waiver

A motion was made by Scott Shoemaker and seconded by Travis Hottwalker to request an audit waiver for the fiscal year ended _____, 2020.

5 Ayes 0 Nays

Motion: Passed ✓
 Failed _____

Budget Approval

A motion was made by Scott Shoemaker and seconded by Luke Benken to approve the 2020 budget as proposed.

5 Ayes 0 Nays

Motion: Passed ✓
 Failed _____

*** Proof of Publication ***

State of Nebraska)
Lancaster County) SS.

EAGLE ALVO RURAL FIRE DISTRICT

PO BOX 136
EAGLE, NE 68347

ORDER NUMBER 935114

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	
Eagle/Alvo Rural Fire District IN Cass 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 8th day of September 2020, at 6:30 o'clock PM, at Eagle 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.	
	Angela Lonergan Clerk/Secretary
2018-2019 Actual Disbursements & Transfers	\$ 63,355.03
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Unused Budget Authority Created For Next Year	\$ 5,111.48
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 45,591.62
Personal and Real Property Tax Required for Bonds	\$ 76,500.00
#935114 11 Sept 1	

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper

one successive times(s) the first insertion having been on September 1, 20 20 and thereafter on _____, 20 _____ and that said newspaper is the legal newspaper under the statutes of the State of Nebraska.

Mary Deuel

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/01/2020

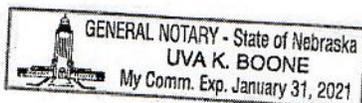
TOTAL AD COST: 30.53
FILED ON: 9/1/2020

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Subscribed in my presence and sworn to before me on

Sept 1, 20 20

U. Boone Notary Public



**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 : FD 9 EAGLE/ALVO

TAXABLE VALUE LOCATED IN THE COUNTY OF CASS COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
FD 9 EAGLE/ALVO	FIRE-DISTRICT	821,506	241,606,180

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

I, Teresa Salinger, Cass 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.

Teresa Salinger
(signature of county assessor)

8/14/2020
(date)

CC: County Clerk, Cass County
CC: County Clerk where district is headquartered, if different county, Cass 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: EAGLE ALVO RURAL FIRE DISTRICT
ATTN: MARLAN JOHNSON
4105 202ND ST
EAGLE, NE 68437

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
EAGLE ALVO FIRE DISTRICT	Fire District - 06	679,354	122,523,552

*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. 13-509 and 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.

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 : EAGLE-ALVO FIRE DISTRICT

PO BOX 136
EAGLE NE 68347-0126

TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
EAGLE-ALVO FIRE BOND	FIRE-DISTRICT	651,646	36,825,748

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

I Christina M. Smallfoot, Otoe 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.

Christina M. Smallfoot
(signature of county assessor)

08.18.2020
(date)

CC: County Clerk, Otoe County

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