

**2015-2016
STATE OF NEBRASKA
GENERAL BUDGET FORM**

Railroad Transportation Safety District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Dawson County

This budget is for the Period July 1, 2015 through June 30, 2016

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:

\$	234,856.03	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	234,856.03	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2015

	-	Principal
	-	Interest
\$	-	Total Bonded Indebtedness

3,131,413,698	Total General Fund Certified Valuation (All Counties) <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>
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County Clerk's Use ONLY

APA Contact Information

Auditor of Public Accounts
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, 2014 through June 30, 2015?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2015.

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, 2014 through June 30, 2015?

YES NO

If YES, Please submit Trade Name Report by December 31, 2015.

Submission Information - Adopted Budget Due by 9-20-2015

- Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
Submit Electronically using Website:
<http://www.auditors.nebraska.gov/>
- County Board (SEC. 13-508), C/O County Clerk

Railroad Transportation Safety District in Dawson County

Line No.	TOTAL ALL FUNDS	Actual 2013 - 2014 (Column 1)	Actual/Estimated 2014 - 2015 (Column 2)	Adopted Budget 2015 - 2016 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 175,802.20	\$ 115,480.62	\$ 314,520.43
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 175,802.20	\$ 115,480.62	\$ 314,520.43
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 189,791.70	\$ 199,039.81	\$ 230,251.01
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To LC-3 Supporting Schedule)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ -	\$ -	\$ -
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	Total Resources Available (Lines 5 thru 16)	\$ 365,593.90	\$ 314,520.43	\$ 544,771.44
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 250,113.28	\$ -	\$ 400,250.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 250,113.28	\$ -	\$ 400,250.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 115,480.62	\$ 314,520.43	\$ 144,521.44
31	Cash Reserve Percentage			36%
PROPERTY TAX RECAP		Tax from Line 6		\$ 230,251.01
		County Treasurer's Commission at 2% of Line 6		\$ 4,605.02
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 234,856.03

Railroad Transportation Safety District in Dawson 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	\$	234,856.03
Sinking Fund		
Bond Fund	\$	-
_____ Fund		
Total Tax Request	** \$	234,856.03

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

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 funds being held in a special reserve fund.

Special Reserve Fund Name		Amount
Viaduct Project		

Total Special Reserve Funds		-
Total Cash Reserve	\$	144,521.44
Remaining Cash Reserve	\$	144,521.44
Remaining Cash Reserve %		36%

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:	

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Dawson County
ADDRESS	700 N Washington Rm A
CITY & ZIP CODE	Lexington, NE 68850
TELEPHONE	308-324-2127
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Bill Stewart	Joe Peplitsch	Karla Zlatkovsky
TITLE /FIRM NAME	Chairperson	City Manager	Dawson County Clerk
TELEPHONE	308-324-2764	308-324-2341	308-324-2127
EMAIL ADDRESS	bs73540@atcjet.net	jpepp@cityoflex.com	karla.zlatkovsky@dawsoncountyne.org

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.

Railroad Transportation Safety District in Dawson County

2015-2016 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	234,856.03
Motor Vehicle Pro-Rate	(2) \$	-
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 Re-restricted Funds (From 2014-2015 LC-3 Lid Exceptions, Line (10))	\$ - (5)	
LESS: Amount Spent During 2014-2015	\$ - (6)	
LESS: Amount Expected to be Spent in Future Budget Years	\$ - (7)	
Amount to be included as Restricted Funds (<u>Cannot</u> be a Negative Number)	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

TOTAL RESTRICTED FUNDS (A)	(9)	\$ 234,856.03
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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 (<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) _____
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) _____

TOTAL LID EXCEPTIONS (B)	(21)	\$ -
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TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	\$ 234,856.03
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

Railroad Transportation Safety District
in
Dawson County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2015-2016

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2014-2015 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 275,405.52
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 2014-2015 Lid Computation Form	_____	
	Option 2 - (A)	
Allowable Percent Increase Less Vote Taken (From 2013-2014 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 2014-2015 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)

_____ / _____ = _____ %
2015 Growth / 2014 Valuation = Multiply times
per Assessor / 100 To get %

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

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

Railroad Transportation Safety District
in
Dawson County

4	<u>SPECIAL ELECTION/TOWNHALL MEETING - VOTER</u> <u>APPROVED % INCREASE</u>	_____	%
		(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)			9,639.19 _____
			(7)
Total Restricted Funds Authority = Line (1) + Line (7)			285,044.71 _____
			(8)
Less: Restricted Funds from Lid Supporting Schedule			234,856.03 _____
			(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)			50,188.68 _____
			(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

Railroad Transportation Safety District
IN
Dawson 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 16 day of September 2015, at 5:00 o'clock P.M. at Lexington City Council Chambers 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.

Karla Zlatkowsky



Clerk/Secretary

2013-2014 Actual Disbursements & Transfers	\$	250,113.28
2014-2015 Actual/Estimated Disbursements & Transfers	\$	-
2015-2016 Proposed Budget of Disbursements & Transfers	\$	400,250.00
2015-2016 Necessary Cash Reserve	\$	144,521.44
2015-2016 Total Resources Available	\$	544,771.44
Total 2015-2016 Personal & Real Property Tax Requirement	\$	234,856.03
Unused Budget Authority Created For Next Year	\$	50,188.68

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	234,856.03
Personal and Real Property Tax Required for Bonds	\$	-

Cut Off Here Before Sending To Printer

**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 2015

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


**TO: KARLA ZLATKOVSKY
DAWSON COUNTY CLERK
700 N WASHINGTON
LEXINGTON, NE 68850**

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAWSON

Name of Political Subdivision	Subdivision Type <small>(e.g. city, fire, NRD)</small>	Value attributable to Growth	Total Taxable Value
RR TRANS SAFETY DIST	Misc-District	18,084,538	3,131,413,698

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

I JOHN PHILLIP MOORE, DAWSON 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.



(signature of county assessor)

August 14, 2015
(date)

CC: County Clerk, DAWSON County
CC: County Clerk where district is headquarter, if different county, _____ County

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



**Railroad Transportation Safety District
Dawson**

2015 AUDIT WAIVER REQUEST

SUMMARY STATEMENT OF ACTUAL CASH RECEIPTS, DISBURSEMENTS, AND BALANCES

		Total All Funds
1	Beginning of Year Balance:	
2	Net Cash Balance	\$115,480.62
3	Investments	
4	County Treasurer's Balance	
5	Subtotal of Beginning Balances [Line 2 + Line 3 + Line 4]	\$115,480.62
6	Receipts:	
7	Personal and Real Property Taxes	\$199,039.81
8	Federal Receipts	
9	State Receipts: Motor Vehicle Pro-Rate	
10	State Receipts: State Aid	
11	State Receipts: Other	
12	State Receipts: Property Tax Credit	
13	Local Receipts: Nameplate Capacity Tax	
14	Local Receipts: In Lieu of Tax	
15	Local Receipts: Other	
16	Transfers In Of Surplus Fees <i>(Explain Transfers Below)</i>	
17	Transfer In Other Than Surplus Fees <i>(Explain Transfers Below)</i>	
18	Total Resources Available [Total of Line 5 + Lines 7 thru 17]	\$314,520.43
19	Disbursements & Transfers:	
20	Operating Expenses	
21	Capital Improvements (Real Property/Improvements)	
22	Other Capital Outlay	
23	Debt Service: Bond Principal & Interest Payments	
24	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	
25	Debt Service: Payments to Bank Loans & Other Instruments (Fire Dist.)	
26	Debt Service: Other	
27	Judgments	
28	Transfers Out of Surplus Fees <i>(Explain Transfers Below)</i>	
29	Transfers Out Other Than Surplus Fees <i>(Explain Transfers Below)</i>	
30	Total Disbursements & Transfers [Total of Lines 20 thru 29]	\$0.00
31	Balance Forward/Ending Balance [Line 18 MINUS Line 30]	\$314,520.43
32	Ending Balance consists of:	
33	Cash on Hand and in Bank	\$314,520.43
34	Investments	
35	Cash at County Treasurer	
36	Total [Line 33 + Line 34 + Line 35] Should Equal Line 31	\$314,520.43

Inter-fund Transfers:

From:		Amount
To:		

Reason: