

**2018-2019
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, 2018, through June 30, 2019

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:

\$	168,424.99	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	168,424.99	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2018

	-	Principal
	-	Interest
\$	-	Total Bonded Indebtedness

3,368,499,810 **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, 2017 through June 30, 2018?

YES NO

If YES, Please attach Interlocal Agreement Report by September 20, 2018.

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, 2017 through June 30, 2018?

YES NO

If YES, Please attach Trade Name Report by September 20, 2018.

Submission Information

Budget Due by 9-20-2018

Submit budget to:

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

Railroad Transportation Safety District in Dawson County

Line No.	TOTAL ALL FUNDS	Actual 2016 - 2017 (Column 1)	Actual/Estimated 2017 - 2018 (Column 2)	Adopted Budget 2018 - 2019 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Beginning Net Cash Balance	\$ 140,909.27	\$ 153,146.98	\$ 351,179.88
3	Investments	\$ 708.29		\$ -
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 141,617.56	\$ 153,146.98	\$ 351,179.88
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 240,923.83	\$ 195,863.42	\$ 165,122.54
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
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 Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 708.29	\$ 2,279.50	\$ -
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)	\$ 383,249.68	\$ 351,289.90	\$ 516,302.42
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 230,102.70	\$ 110.02	\$ 149,200.00
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)	\$ 230,102.70	\$ 110.02	\$ 149,200.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 153,146.98	\$ 351,179.88	\$ 367,102.42
31	Cash Reserve Percentage			246%
PROPERTY TAX RECAP		Tax from Line 6		\$ 165,122.54
		County Treasurer's Commission at 2% of Line 6		\$ 3,302.45
		Total Property Tax Requirement		\$ 168,424.99

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	\$	168,424.99
Sinking Fund		
Bond Fund	\$	-
_____ Fund		
Total Tax Request	** \$	168,424.99

** 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 amounts being held in a special reserve fund.

Special Reserve Fund Name		Amount
Viaduct		350,000.00
Total Special Reserve Funds		350,000.00
Total Cash Reserve	\$	367,102.42
Remaining Cash Reserve	\$	17,102.42
Remaining Cash Reserve %		11%

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:	Amount:
Reason:	

Transfer From:	Transfer To:
Amount:	Amount:
Reason:	

Transfer From:	Transfer To:
Amount:	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 Opt 3
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	John Salem	Joe Peplitsch	Karla Zlatkovsky
TITLE /FIRM NAME	Chairperson	City Manager	Dawson County Clerk
TELEPHONE	308-325-0422	308-324-2341	308-324-2127 Opt 3
EMAIL ADDRESS	ja_salem@yahoo.com	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
2018-2019 LID SUPPORTING SCHEDULE**

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	168,424.99
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 Restricted Funds (From 2017-2018 Lid Exceptions, Line (10))	\$	- (5)
LESS: Amount Spent During 2017-2018	\$	- (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) \$ 168,424.99

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)	_____
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) \$ -

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>	\$ 168,424.99
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Railroad Transportation Safety District
in
Dawson County

COMPUTATION OF LIMIT FOR FISCAL YEAR 2018-2019

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2017-2018 Restricted Funds Authority = Line (8) from last year's Lid Computation Form	302,396.81
	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 2017-2018 Lid Computation Form		Option 2 - (A)
Allowable Percent Increase Less Vote Taken (From 2017-2018 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 2017-2018 Restricted Funds Authority (Base Amount) = Line (A) Plus Line (C)		-
		Option 2 - (1)

ALLOWABLE INCREASES

1 <u>BASE LIMITATION PERCENT INCREASE (2.5%)</u>	2.50 %
	(2)

2 <u>ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%</u>	- %
	(3)
$\frac{\text{2018 Growth per Assessor}}{\text{2017 Valuation}} = \frac{\text{Multiply times}}{100 \text{ To get \%}} \%$	

3 <u>ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE</u>	1.00 %
	(4)
$\frac{5}{\text{\# of Board Members voting "Yes" for Increase}} / \frac{6}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{83.33}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$	

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)
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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)
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Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	_____ 10,583.89 (7)
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Total Restricted Funds Authority = Line (1) + Line (7)	_____ 312,980.70 (8)
--	-------------------------

Less: Restricted Funds from Lid Supporting Schedule	_____ 168,424.99 (9)
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Total Unused Restricted Funds Authority = Line (8) - Line (9)	_____ 144,555.71 (10)
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LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.
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**THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10)
MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.**

Railroad Transportation Safety District in Dawson County

2018-2019 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement

Amount Budgeted

Total - Must agree to Line 10 on Lid Support Page 4

\$ -

**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 2018

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

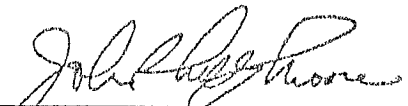
**TO: KARLA ZLATKOVSKY
DAWSON COUNTY CLERK
700 N WASHINGTON
LEXINGTON, NE 68850**

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAWSON

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
RR TRANS SAFETY DIST	Misc-District	10,817,330	3,368,499,810

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

I JOHN 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.



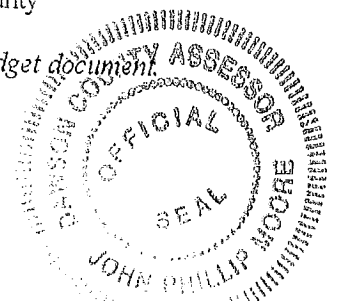
(signature of county assessor)

AUG 14 2018

(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.



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 12th day of September 2018, 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 Gatkowsky
Clerk/Secretary

2016-2017 Actual Disbursements & Transfers	\$ 230,102.70
2017-2018 Actual/Estimated Disbursements & Transfers	\$ 110.02
2018-2019 Proposed Budget of Disbursements & Transfers	\$ 149,200.00
2018-2019 Necessary Cash Reserve	\$ 367,102.42
2018-2019 Total Resources Available	\$ 516,302.42
Total 2018-2019 Personal & Real Property Tax Requirement	\$ 168,424.99
Unused Budget Authority Created For Next Year	\$ 144,555.71

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 168,424.99
Personal and Real Property Tax Required for Bonds	\$ -

Cut Off Here Before Sending To Printer

Proof of Publication

State of Nebraska }
County of Dawson } ss.

HEATHER HEINEMANN

being by me first duly sworn on oath says that she is employed by the Lexington Clipper-Herald, a newspaper published in Lexington, Nebraska, and personally knows that said newspaper is a legal twice weekly, newspaper under the statutes of the state of Nebraska, having a bonafide circulation of over three hundred copies, has been published in said county for more than fifty-two successive weeks prior to the first publication of the attached notice and is published in said office maintained in the city of Lexington, in said county, which said city is the place of its publication; that the notice hereto attached was published in said newspaper in the regular issues thereof.

That the attached notice has been published 1 consecutive weeks/time in said newspaper, the first publication therefore having been made on the 29th day of August, 2018, and the last publication on the 29th day of August, 2018.

Heather Heinemann
Subscribed and sworn to before me



Dated this 29th day of August, 2018

Christina K Wagener
Notary Public

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 12th day of September 2018, at 6:00 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 Jancouky
Clerk/Secretary

2016-2017 Actual Disbursements & Transfers	\$ 230,102.70
2017-2018 Actual/Estimated Disbursements & Transfers	\$ 110.02
2018-2019 Proposed Budget of Disbursements & Transfers	\$ 149,200.00
2018-2019 Necessary Cash Reserve	\$ 367,102.42
2018-2019 Total Resources Available	\$ 516,302.42
Total 2018-2019 Personal & Real Property Tax Requirement	\$ 168,424.99
Unused Budget Authority Created For Next Year	\$ 144,555.71
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 168,424.99
Personal and Real Property Tax Required for Bonds	\$

State of Nebraska - General Notary
CHRISTINA K WAGENER
My Commission Expires
November 15, 2019

Resolution 2018-21

WHEREAS, ON OR BEFORE August 1, 2018 all political subdivisions subject to County Levy authority are required to submit a preliminary request for levy allocation to the County Board;

WHEREAS, the Dawson County Board of Commissioners are required to adopt a resolution which determines the final allocation of levy authority;

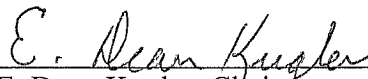
NOW, THEREFORE, BE IT RESOLVED BY THE Dawson County Board of Commissioners that the following allocation of levy authority is hereby adopted.

	General
Dawson County Agricultural Society	\$ 291,060.00
Cozad Hospital District	\$ 214,200.00
Gothenburg Health	\$ 149,938.29
#2 Fairview Cemetery District	\$ 8,100.00
#3 Cottonwood Cemetery District	\$ 2,875.00
#4 Platte Valley Cemetery District	\$ 0.00
#5 Mt. Hope Cemetery District	\$ 3,570.00
#6 (unnamed) Cemetery District	\$ 9,038.00
#1 Lexington Fire District	\$ 135,395.00
#3 Overton Fire District	\$ 52,970.00
#4 Gothenburg Fire District	\$ 96,185.00
#7 Cozad Fire District	\$ 84,671.00
#9 Eddyville Fire District	\$ 32,992.00
Railroad Transportation Safety District	\$ 168,424.99

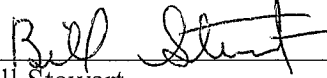
IT IS FURTHER RESOLVED THAT the County Clerk shall forward a copy of the above allocation as set forth to the governing body of each of the above political subdivisions.

PASSED AND APPROVED THIS 31ST DAY OF August, 2018.

DAWSON COUNTY BOARD OF COMMISSIONERS




E. Dean Kugler, Chairman

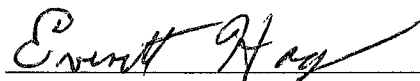


Bill Stewart

PJ Jacobson

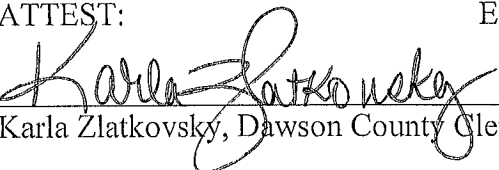


Dennis Rickertsen



Everett Hagan

ATTEST:



Karla Zlatkovsky, Dawson County Clerk

