

48-805.02. Fire district annual budget; levy; requirements

A. A fire district shall prepare an annual budget that contains detailed estimated expenditures for each fiscal year as prescribed by subsection D of this section. The proposed budget shall be posted in three public places and shall be posted in a prominent location on the district's official website for at least twenty days before a public hearing at a meeting called by the board to adopt the budget. Copies of the proposed budget shall also be available to members of the public on written request to the district. Following the public hearing, the district board shall adopt a budget. A complete copy of the adopted budget shall be posted in a prominent location on the district's official website within seven business days after final adoption and shall be retained on the website for at least sixty months. For any fire district that does not maintain an official website, the fire district shall comply with this subsection by posting on a website of an association of fire districts in this state.

B. Not more than ten days after the organization of a fire district and not later than August 1 of each year after the organization, the chairperson of the district board shall submit to the county board of supervisors a budget estimate that contains certifications by item and that specifies the amount of monies required for the maintenance and operation of the district for the ensuing year as prescribed by subsection D of this section.

C. Based on the budget submitted by the district, the board of supervisors shall levy the tax as prescribed in section 48-807, subsection F.

D. Every budget adopted by a fire district shall include the annual estimate of revenues and expenses of the fire district for the preceding and current fiscal year fully itemized as prescribed on forms provided by the auditor general and shall include the following:

1. A certification by the chairperson and clerk of the district board as to both of the following:

(a) That the district has not incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at that time in the district general fund, except for those liabilities as prescribed in section 48-805, subsection B, paragraphs 2 and 3 and sections 48-806 and 48-807.

(b) That the district complies with subsection F of this section.

2. The estimated number of full-time employees.

3. The total estimated personnel compensation, which shall separately state the employee salaries and employee-related expenses for retirement costs and health care costs.

4. The amounts necessary to pay the interest and principal of outstanding bonds, as approved by the voters pursuant to section 48-806, the fire district proposes to raise by secondary property tax levies.

5. The amounts necessary to construct, purchase, lease and lease-purchase property of the district as authorized under section 48-805, subsection B.

6. An amount for unanticipated contingencies or emergencies.

7. The amounts that are estimated to be received from sources other than direct property taxes.

8. The amounts levied for fire district operations on the secondary property tax roll.

9. The amounts levied by the fire district assistance tax for distribution to the fire district.

10. A separate statement of the secondary property tax rate for fire district operations and the repayment of bonds.

11. Any amounts to procure services, including those of an organized private fire protection provider or a fire department of a neighboring city, town or fire district, or for emergency medical services.

12. Any amounts of all other services as authorized under section 48-805, as applicable.

13. The beginning fund balance, which shall reflect the restricted and unrestricted unencumbered balance from the preceding fiscal year.

14. For each of the items listed in the proposed budget approved pursuant to subsection A of this section, an estimate of the revenue or expense for the next two fiscal years. The district shall base the estimate on the average increase or decrease of the item for the previous two fiscal years unless more certain information is available to the district. Estimates shall include any applicable levy or rate limitations.

15. If a district's total estimate of expenses exceeds its total estimate of revenues for any fiscal year, a study of merger, consolidation or joint operating alternatives. The study required by this paragraph shall be presented to the fire district board in a special public meeting called for the sole purpose of evaluating the study. The study shall include an identification of districts available for merger, consolidation or joint operations and an analysis of the level of service and cost of service that may be provided to the residents of a merged, consolidated or jointly operated district as compared to the level and cost of service to the residents of the districts without any merger, consolidation or joint operations.

E. For any district that amends its budget after its initial adoption, the district board shall hold a public hearing on the proposed revision of the budget. The proposed revised budget must be considered and adopted during a public meeting immediately following the public hearing on the proposal. The public hearing on the proposed revised budget may be held at a regularly scheduled public meeting of the board of directors of the district. A fire district that proposes to amend its budget after its initial adoption shall comply with the posting and hearing notice requirements prescribed in subsection A of this section. This subsection does not apply to a district organized pursuant to article 3 of this chapter.

F. If a fire district has adopted a budget, the board of supervisors has levied a fire district tax as provided in subsection C of this section and the district has insufficient monies in its general fund with the county treasurer to operate the district, the chairperson of the fire district board of directors, on or after August 1 of each year, may draw warrants, substitute checks or electronic funds transfers for the purposes prescribed in section 48-805 on the county treasurer, payable on November 1 of that year or on April 1 of the succeeding year. The aggregate amounts of the warrants, substitute checks or electronic funds transfers may not exceed ninety percent of the taxes levied by the county for the district's current fiscal year. If the treasurer cannot pay a warrant, substitute check or electronic funds transfer for lack of monies in the fire district general fund, the warrant or substitute check shall be endorsed and registered, or the electronic funds transfer shall be recorded, and the warrant, substitute check or electronic funds transfer shall bear interest and be redeemed as provided by law for county warrants, substitute checks or electronic funds transfers, except that the warrants, substitute checks or electronic funds transfers are payable only from the fire district general fund.

G. Any audit, report or review of a fire district made pursuant to section 48-253 shall be presented to the district board by the auditor telephonically or in another live electronic format during a public meeting of the board or, as directed by the board, in person at a public meeting of the board. The district board shall take formal action at the public meeting to review and receive the audit, report or review. The audit, report or review shall be posted in a prominent location on the district's website. For any fire district that does not maintain an official website, the fire district shall comply with this subsection by posting the audit, report or review on a website of an association of fire districts in this state. The audit, report or review shall include an attestation by the auditor of the district as to all of the following:

1. That the district has not incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at that time in the district general fund, except for those liabilities as prescribed in section 48-805, subsection B, paragraphs 2 and 3 and sections 48-806 and 48-807.

2. That the district complies with subsection F of this section.

3. Whether the audit, report or review disclosed any information contrary to the certification made as prescribed by subsection D, paragraph 1 of this section.