



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen  
State Auditor

Charlie.Janssen@nebraska.gov

PO Box 98917

State Capitol, Suite 2303

Lincoln, Nebraska 68509

402-471-2111, FAX 402-471-3301

auditors.nebraska.gov

November 13, 2020

Duane Reiman, Chairperson  
Butte Rural Fire District 1  
48192 Jewell Road  
Butte, NE 68722

Dear Chairperson Reiman:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Butte Rural Fire District 1 (District) for the fiscal year ending 2020. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (2020 Neb. Laws, LB 781, § 8), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the District.

The following information is intended to improve internal controls or result in other operational efficiencies.

### **Comments and Recommendations**

#### **1. Payments Not Approved**

The APA obtained a copy of the August 9, 2019, meeting minutes for the Board of Directors (Board) of the District. While these minutes documented the Board's general approval of expenditures for those months, the District was unable to support which expenditures were approved by the Board, as a listing of approved claims was not documented in the minutes or separately.

Per Neb. Rev. Stat. § 35-508(4) (Reissue 2016), Boards have the exclusive power to "manage and conduct the business affairs of the district." Accordingly, any expenditure of District funds requires express Board authorization.

Additionally, Neb. Rev. Stat. § 35-511 (Reissue 2016) provides, in relevant part, the following:

*All donations, contributions, bequests, annuities, or borrowed money received by or on behalf of the district shall be deposited with the secretary-treasurer of the district and shall be drawn out only upon proper check. Such check shall be authorized by the board of directors and shall bear the signature of the secretary-treasurer and the countersignature of the president of such district.*

(Emphasis added.) Properly discharging the above statutory duties necessarily entails proper financial management, which calls for the Board's approval of all expenditures prior to, or as soon thereafter as possible, the actual disbursement of District funds.

As a public body, moreover, the Board is subject to the provisions of the Open Meetings Act, which is set out at Neb. Rev. Stat. § 84-1407 (Reissue 2014) et seq. In particular, Neb. Rev. Stat. § 84-1413(1) (Cum. Supp. 2018) requires public bodies, including Boards, to "keep minutes of all meetings," showing, among other things, "the substance of all matters discussed."

Furthermore, a good internal control plan and sound business practices require procedures to ensure that the Board approves, in a timely fashion, all expenditures and business transactions of the District. Those same procedures should ensure also that the Board documents such approval in its meeting minutes, specifying the name of each payee, the exact amount of any disbursement, and the specific purpose of the payment.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

We recommend the implementation of procedures to ensure the Board approves, in a timely fashion, all expenditures of District funds, and such approval is documented adequately in the Board's meeting minutes.

## **2. Lack of Dual Signatures**

The APA obtained the monthly statements for the District's bank accounts from its fiscal year 2020 audit waiver request. From those statements, the APA noted that all District checks written during the examination period contained only one signature.

Nebraska law requires both the Secretary-Treasurer and the President of the District to sign all checks approved by the Board. In particular, Neb. Rev. Stat. § 35-511 (Reissue 2016) states that those checks "shall bear the signature of the secretary-treasurer and the countersignature of the president of such district."

In addition, good internal controls and sound accounting practices require procedures to ensure that District checks contain the statutorily required endorsements.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

We recommend the Board implement procedures to require dual signatures, from both the Secretary-Treasurer and the President, on all District checks, as required by law.

\* \* \* \* \*

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the District's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the District.

This communication is intended solely for the information and use of the District and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen** at **402-499-8702** or **dakota.christensen@nebraska.gov**.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Avery", with a long, sweeping horizontal line extending to the right.

Mark Avery, CPA  
Assistant Deputy Auditor

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

**BUTTE RURAL FIRE DISTRICT**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
BOYD 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:

\$	6,600.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	6,600.00	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of JULY 1, 2020

-	Principal
-	Interest
\$ -	<b>Total Bonded Indebtedness</b>

112,175,072 **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](http://www.auditors.nebraska.gov)

**Questions - E-Mail:** [Deann.Haeffner@nebraska.gov](mailto: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

# BUTTE RURAL FIRE DISTRICT in BOYD County

Line No.	TOTAL ALL FUNDS	Actual 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Beginning Net Cash Balance	\$ 8,494.91	\$ 9,771.02	\$ 11,361.15
3	Investments	\$ 18,090.09	\$ 18,406.89	\$ 18,633.56
4	County Treasurer's Balance	\$ 83.84	\$ 19.63	\$ 25.24
5	<b>Subtotal of Beginning Balances</b> (Lines 2 thru 4)	<b>\$ 26,668.84</b>	<b>\$ 28,197.54</b>	<b>\$ 30,019.95</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 5,922.28	\$ 6,063.95	\$ 6,470.59
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 15.02	\$ 14.89	\$ 15.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 31.30	\$ 16.09	\$ 16.00
11	State Receipts: Property Tax Credit	\$ 558.68	\$ 674.28	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 959.25	\$ 1,125.80	\$ 628.46
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	<b>Total Resources Available</b> (Lines 5 thru 16)	<b>\$ 34,155.37</b>	<b>\$ 36,092.55</b>	<b>\$ 37,150.00</b>
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 5,957.83	\$ 6,072.60	\$ 12,167.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 18,900.00
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	<b>Total Disbursements &amp; Transfers</b> (Lines 19 thru 28)	<b>\$ 5,957.83</b>	<b>\$ 6,072.60</b>	<b>\$ 31,067.00</b>
30	<b>Balance Forward/Cash Reserve</b> (Line 17 - Line 29)	<b>\$ 28,197.54</b>	<b>\$ 30,019.95</b>	<b>\$ 6,083.00</b>
31	Cash Reserve Percentage			50%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 6,470.59
		County Treasurer's Commission at 2% of Line 6		\$ 129.41
		<b>Total Property Tax Requirement</b>		<b>\$ 6,600.00</b>



# BUTTE RURAL FIRE DISTRICT in BOYD 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	\$ 6,600.00
Sinking Fund	
Bond Fund	\$ -
_____ Fund	
<b>Total Tax Request</b>	<b>** \$ 6,600.00</b>

\*\* 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	112,175,072
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.005884
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	6,600.00

## 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	\$ 6,083.00
Remaining Cash Reserve	\$ 6,083.00
Remaining Cash Reserve %	50%

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>MIKE HOSTERT</b>
ADDRESS	<b>48192 JEWELL ROAD</b>
CITY & ZIP CODE	<b>BUTTE, NE 68722</b>
TELEPHONE	<b>402-775-2437</b>
WEBSITE	<b>MNHOSTERT@NNTC.NET</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	DUANE REIMAN	MIKE HOSTERT	CHARLES D. KALKOWSKI
TITLE /FIRM NAME	Chairperson	SECRETARY/TREASURER	
TELEPHONE	402-775-2102	402-775-2437	402-569-3251
EMAIL ADDRESS		MNHOSTERT@NNTC.NET	CDDAVE@THREERIVER.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.

# BUTTE RURAL FIRE DISTRICT in BOYD County

## 2020-2021 LID SUPPORTING SCHEDULE

### Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	6,600.00
Motor Vehicle Pro-Rate	(2)	\$	15.00
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)
<b>LESS:</b> Amount Spent During 2019-2020		\$	- (6)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years		\$	- (7)
Amount to be included as Restricted Funds <b>(Cannot be a Negative Number)</b>	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	\$	<b>6,615.00</b>
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### Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	\$	-	(10)
<b>LESS:</b> 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) <b>(Fire Districts &amp; Hospital Districts Only)</b>	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$	-
Public Safety Communication Project - Statute 86-416 <b>(Fire Districts Only)</b>	(16)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics <b>(Public Airports Only)</b>	(17)		
Judgments	(18)		
Refund of Property Taxes to Taxpayers	(19)		
Repairs to Infrastructure Damaged by a Natural Disaster	(20)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(21)	\$	-
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### TOTAL RESTRICTED FUNDS

**For Lid Computation (To Line 9 of the Lid Computation Form)**

*To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*

		\$	<b>6,615.00</b>
--	--	----	-----------------

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

**BUTTE RURAL FIRE DISTRICT**

in  
**BOYD 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 9,170.76  
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)

**2** **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** - %  
(3)

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

**3** **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** - %  
(4)

$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{\text{Must be at least .75 (75\%) of the Governing Body}}{\text{Governing Body}}$

**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) 2.50 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 229.27  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 9,400.03  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule 6,615.00  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 2,785.03  
(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.

BUTTE RURAL FIRE DISTRICT in BOYD County  
**2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement	Amount Budgeted
NONE	
Total - Must agree to Line 10 on Lid Support Page 4	<div>\$ -</div>

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

BUTTE RURAL FIRE DISTRICT  
IN  
BOYD 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 26 day of AUGUST 2020, at 8:00 o'clock P.M. at THE BUTTE 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.

MIKE HOSTERT

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 5,957.83
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 6,072.60
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 31,067.00
2020-2021 Necessary Cash Reserve	\$ 6,083.00
2020-2021 Total Resources Available	\$ 37,150.00
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 6,600.00
Unused Budget Authority Created For Next Year	\$ 2,785.03

### Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 6,600.00
Personal and Real Property Tax Required for Bonds	\$ -

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Cut Off Here Before Sending To Printer  
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**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**

**REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020**

**BUTTE RURAL FIRE DISTRICT**

**BOYD County**

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption for 2020- 2021 (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
NONE			
Total Amount used as Lid Exemption			\$ -

## REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

## BOYD County

COUNTY

NONE



# GENERAL BUDGET FORM WORKSHEET

Line No.	2020-2021 ADOPTED BUDGET	General Fund	SINKING FUND	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance	\$ 11,361.15				\$ 11,361.15
3	Investments		\$ 18,633.56			\$ 18,633.56
4	County Treasurer's Balance	\$ 25.24				\$ 25.24
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 11,386.39	\$ 18,633.56	\$ -	\$ -	\$ 30,019.95
6	Personal and Real Property Taxes	\$ 6,470.59				\$ 6,470.59
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)	\$ 15.00				\$ 15.00
9	State Receipts: State Aid (To Lid Supporting Schedule)					\$ -
10	State Receipts: Other	\$ 16.00				\$ 16.00
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule)					\$ -
14	Local Receipts: Other	\$ 362.02	\$ 266.44			\$ 628.46
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule)					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 18,250.00	\$ 18,900.00	\$ -	\$ -	\$ 37,150.00
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 12,167.00				\$ 12,167.00
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)		\$ 18,900.00			\$ 18,900.00
22	Debt Service: Bond Principal & Interest Payments					\$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 12,167.00	\$ 18,900.00	\$ -	\$ -	\$ 31,067.00
30	<b>Cash Reserve (Line 17 - Line 29)</b>	\$ 6,083.00	\$ -	\$ -	\$ -	\$ 6,083.00

## PROPERTY TAX RECAP

Tax from Line 6	\$ 6,470.59	\$ -	\$ -	\$ -	\$ 6,470.59
County Treasurer's Commission at 2 % of Line 6	\$ 129.41	\$ -	\$ -	\$ -	\$ 129.41
<b>Total Property Tax Requirement (To LC-3 Supporting Schedule)</b>	\$ 6,600.00	\$ -	\$ -	\$ -	\$ 6,600.00

# GENERAL BUDGET FORM WORKSHEET

Line No.	2019-2020 ACTUAL/ESTIMATED	General Fund	SINKING FUND	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance	\$ 9,771.02				\$ 9,771.02
3	Investments		\$ 18,406.89			\$ 18,406.89
4	County Treasurer's Balance	\$ 19.63				\$ 19.63
5	<b>Subtotal of Beginning Balances</b> (Lines 2 thru 4)	\$ 9,790.65	\$ 18,406.89	\$ -	\$ -	\$ 28,197.54
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 6,063.95				\$ 6,063.95
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 14.89				\$ 14.89
9	State Receipts: State Aid					\$ -
10	State Receipts: Other	\$ 16.09				\$ 16.09
11	State Receipts: Property Tax Credit	\$ 674.28				\$ 674.28
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 894.66	\$ 231.14			\$ 1,125.80
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	<b>Total Resources Available</b> (Lines 5 thru 16)	\$ 17,454.52	\$ 18,638.03	\$ -	\$ -	\$ 36,092.55
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 6,072.60				\$ 6,072.60
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments					\$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	<b>Total Disbursements &amp; Transfers</b> (Lines 19 to 28)	\$ 6,072.60	\$ -	\$ -	\$ -	\$ 6,072.60
30	<b>Balance Forward</b> (Line 17 - Line 29)	\$ 11,381.92	\$ 18,638.03	\$ -	\$ -	\$ 30,019.95

# GENERAL BUDGET FORM WORKSHEET

Line No.	2018-2019 ACTUAL	General Fund	SINKING FUND	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>					
2	Net Cash Balance	\$ 8,494.91				\$ 8,494.91
3	Investments		\$ 18,090.09			\$ 18,090.09
4	County Treasurer's Balance	\$ 83.84				\$ 83.84
5	<b>Subtotal of Beginning Balances</b> (Lines 2 thru 4)	\$ 8,578.75	\$ 18,090.09	\$ -	\$ -	\$ 26,668.84
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 5,922.28				\$ 5,922.28
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 15.02				\$ 15.02
9	State Receipts: State Aid					\$ -
10	State Receipts: Other	\$ 31.30				\$ 31.30
11	State Receipts: Property Tax Credit	\$ 558.68				\$ 558.68
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 642.45	\$ 316.80			\$ 959.25
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	<b>Total Resources Available</b> (Lines 5 thru 16)	\$ 15,748.48	\$ 18,406.89	\$ -	\$ -	\$ 34,155.37
18	<b>Disbursements &amp; Transfers:</b>					
19	Operating Expenses	\$ 5,957.83				\$ 5,957.83
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)					\$ -
22	Debt Service: Bond Principal & Interest Payments					\$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	<b>Total Disbursements &amp; Transfers</b> (Lines 19 thru 28)	\$ 5,957.83	\$ -	\$ -	\$ -	\$ 5,957.83
30	<b>Balance Forward</b> (Line 17 - Line 29)	\$ 9,790.65	\$ 18,406.89	\$ -	\$ -	\$ 28,197.54

**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**

**REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020**

**BUTTE RURAL FIRE DISTRICT**

**BOYD County**

SUBDIVISION NAME		COUNTY	Amount Used as Lid Exemption for 2020- 2021 (Column 4)
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
NONE			
Total Amount used as Lid Exemption			\$ -

**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 20<sup>th</sup>, of each year}*

**TO: BUTTE FIRE DISTRICT  
DAVID KALKOWSKI  
BOX 88  
LYNCH, NE 68746**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
BUTTE FIRE	Fire-District	65,915	112,175,072

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

I TAMMY HANEY, BOYD 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. 12, 2020  
(date)

CC: County Clerk, BOYD 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.*



AFFIDAVIT OF PUBLICATION

CASE NO. \_\_\_\_\_

Boyd County } ss.  
State of Nebraska  
ss.

I, **John Wells**, being first duly sworn  
depose and say that I am the publisher of

**THE BUTTE GAZETTE**  
**BOX 6**  
**BUTTE, NE 68722**

a legal newspaper under the statutes of  
Nebraska, printed and published weekly  
in Boyd County, Nebraska, and of general  
circulation in said county; that said  
newspaper at all times herein stated has  
been printed in the English language, and  
that said newspaper is printed wholly or in  
part in offices maintained in Butte and  
Spencer in said county; that the annexed  
notice which is made a part of this affidavit  
was published in said newspaper for

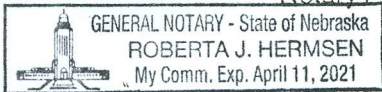
1 successive weeks in the  
regular and entire issues of said  
newspaper and not in any supplement  
thereof, the first publication of said notice

being made in the issue of the 20  
day of Aug., 2020 and the  
last publication being made in the issue of  
the 20 day of Aug.,  
2020.

Joe Wells  
Publisher

Subscribed and sworn to before me this  
21 day of August  
A.D., 2020

Roberta J. Hermansen  
Notary Public



Publication Fee \$ 68.25

to get around the  
as possible. I will  
ncoln periodically  
office work. If I'm  
y staff will be able  
contact informa-  
O, P.O. Box 94604,  
ncoln, NE 68509.  
s is tgragert@leg.  
office telephone  
71-2801.

**med**  
**ident at**  
**t**

Neb. - A Norfolk  
med the new Vice  
ministrative Servic-  
community College.  
lead the division as  
nd financial offi-  
e, treasurer to the

**Monday**  
**9 a.m. to**  
**4 p.m.**  
**Terra**  
**Drueke,**  
**FNP**

**SPENCER Clinic**  
103 S. Thayer Street  
Spencer, NE 68766

**402.589.1328**



**LANES IN LYNCH IS NOW OPEN!!!**  
**rs are from 11 a.m. to 8 p.m.**  
**through Sunday (closed Wednesdays)**  
 **bowling, Food and Drinks, Birthday Parties,**  
**Parties and Private Parties by Appointment**



## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

BUTTE RURAL FIRE DISTRICT  
IN  
BOYD 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 26 day of AUGUST 2020, at 8:00 o'clock P.M. at THE BUTTE 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.

MIKE HOSTERT

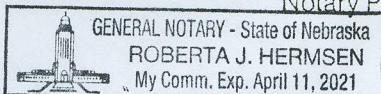
Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 5,957.83
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 6,072.60
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 31,067.00
2020-2021 Necessary Cash Reserve	\$ 6,083.00
2020-2021 Total Resources Available	\$ 37,150.00
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 6,600.00
Unused Budget Authority Created For Next Year	\$ 2,785.03

### Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 6,600.00
Personal and Real Property Tax Required for Bonds	\$ -

*Roberta J. Hermansen*  
Notary Public



Publication Fee \$ 68.25



BUTTE RURAL FIRE DISTRICT #1  
BUDGET HEARING  
AUGUST 26, 2020

The meeting was called to order by President Duane Reiman at 8:00 P.M. at the Butte Fire Hall.

Notice that open meeting laws were posted and that public notice was published at the Butte Gazette.

Members present were Ken Reiman, Mike Reiman, Mike Hostert, Duane Reiman, Jerry Van Houton. Absent: None.

Motion was made by Kenny Reiman to adopt the 2020/2021 budget document; seconded by Duane Reiman. RCV: All ayes. Motion Carried.

Motion by Jerry Van Houton to request an audit waiver for the 2019/2020 year; seconded by Michael Reiman. RCV: Ayes: All. Motion Carried.

Motion to adjourn at 9:00 P.M. by Mike Hostert; seconded by Kenny Reiman.



Butte Rural Fire District #1

Annual Meeting Aug 14, 2020

Meeting called to order at 8.00 PM by President Duane Reiman, it was noted that open meeting law was posted. Members Present Mike Hostert, Ken Reiman, Duane Reiman, Jerry VanHouten, Absent Michael Reiman.

Minutes of the 2019 Budget Meeting read and discussed. Motion by Jerry to approve minutes, 2<sup>nd</sup> by Ken, motion approved.

Treasures report was presented and discussed. Motion by Ken to approve treasures report 2<sup>nd</sup> by Duane, motion approved.

Kenny made a motion that we keep all board members the same, 2<sup>nd</sup> by Jerry, motion approved.

Duane Reiman President

Ken Reiman Vice President

Mike Hostert Sec/Treasurer

Motion made by Jerry to adopt resolution 2019-1 that asked for \$6600.00 in tax funds, file budget electronically, and request a waiver of audit 2<sup>nd</sup> by Mike, motion approved.

Motion made by Kenny to have David Kalkowski prepare the budget, 2<sup>nd</sup> by Duane, motion approved.

Motion by Jerry to have treasurer pay bills not to exceed \$2000.00, 2<sup>nd</sup> by Ken, motion approved.

Duane adjourned the meeting at 8.30 PM

## Checklist of Items to Be Completed and Submitted

---

### Page 1 (Cover Page):

- ☐ Total Personal and Real Property Tax Required agrees to the amount on the bottom of Page 2, Total Property Tax Requirement.
- ☐ Outstanding Bonded Indebtedness Section was completed. *(If Applicable)*
- ☐ Audit Waiver request is indicated by checking the box.
- ☐ Total Certified Valuation was completed.
- ☐ Joint Public Agency & Interlocal Agreements is indicated by checking the box.
- ☐ Report of Trade Names, Corporate Names, and Business Names is indicated by checking the box.

### Page 2 (Budget Form):

- ☐ Column 1, Line 5 agrees to last year's budget form Column 1, Line 30. If not, provide explanation.
- ☐ Column 1, Line 30 agrees to Column 2, Line 5.
- ☐ Column 2, Line 30 agrees to Column 3, Line 5.
- ☐ Column 3, Line 30 is equal or greater than zero. Cannot budget to have a negative fund balance.
- ☐ Transfers IN (Line 16) agree to Transfers OUT (Line 28).
- ☐ Cash reserve is less than 50% or is explained on page 2-A

### Page 2-A (Transfer Page, If Applicable):

- ☐ Transfers noted on Page 2, Column 2 are explained.

### Page 3 (Correspondence Page):

- ☐ Correspondence Information is completed, indicating Contact For Correspondence.

### Page 4 (Lid Supporting Schedule):

- ☐ Total Personal and Real Property Tax Requirements Line (1) agrees to amount on bottom of Page 2, Total Property Tax Requirement.
- ☐ Other Restricted Funds agree to amounts in Column 3, Page 2.
- ☐ Capital Improvement Lid Exceptions Line (5) agrees to last year's budget Page 4, Line (10).
- ☐ Line (7) agrees to Line (11).
- ☐ Line (10) must be greater than or equal to Line (11)

### Page 5 (Lid Computation Form):

- ☐ Line (1) agrees to last year's budget Lid Computation Form, Line (8).
- ☐ Line (10) is greater than or equal to zero.

### Page 6 (Capital Improvements):

- ☐ Total agrees to Line (10) on Page 4

### Attachments:

- ☐ Certification of Valuation(s). (From County Assessor)
- ☐ Board minutes approving Budget.
- ☐ Publisher's Affidavit of Publication for the Notice of Budget Hearing.
- ☐ Board minutes documenting request for Audit Waiver. *(If Applicable)*
- ☐ Board minutes showing at least 75% Board approval for additional 1% increase in the Restricted Funds Subject to Limitation. *(If Applicable)*
- ☐ Special election Sample Ballot and Election Results or townhall meeting Record of Action. *(If Applicable)*
- ☐ **(Fire Districts Only)** Board minutes approving a special tax for a Public Safety Communication Project. *(If Applicable)*
- ☐ Resolution authorizing bonds for Public Facilities Construction Projects. *(If Applicable)*
- ☐ Report of Interlocal Agreements and Trade Names is attached. Required to be filed by September 20th

## Step by Step Information

### Basic Data Input

- 1 Fill in each box, this will allow information to flow throughout the documents

### Total All Funds - Page 2

**NOTE:** This page is currently completed with formulas linked to the worksheet pages. You are **not required** to use the worksheet pages, they are provided only to assist you if you have multiple funds. If you **do not** wish to utilize the worksheet pages you can simply type in your numbers on Page 2.

- 2 Complete first and second columns based on actual numbers for prior fiscal years. If prior fiscal year has not ended, estimate figures in column 2 to the best of your ability and past experience. The ending balance should represent all the Subdivisions assets, including money held at the County Treasurer. If form is to be used as audit waiver request, you **MUST** use actual numbers in column 2.
- 3 Complete column 3 with budget numbers for upcoming fiscal year.

### Lid Computation Page 5

- 4 Complete Option 1 or 2 based on the prior year budget form.
- 5 Fill in allowable increases. All subdivisions are allowed a 2.5% increase.
- 6 Review Line 10, if negative, consider if all allowable increases were added or consider lid exemptions on Lid Supporting Schedule -Page 4

### Lid Support Page 4

- 7 Complete Lid Exemptions if needed. Subdivision must show a zero or positive number on Lid Computation Page 5 in order to be in compliance with Lid. If Capital improvement exemptions are noted, complete Page 7

### Cover - Page 1

- 8 If the Subdivision wants to use this form as an audit waiver request, place an "X" in the appropriate box.
- 9 If the Subdivision was a member of an interlocal agreement, place an "X" in the appropriate box.
- 10 If the Subdivision operated under a separate trade name or business name, place an "X" in the appropriate box.
- 11 If you want a separate bond levy, you need to put the amount of taxes you are requesting for the bonds in cell B13 "Principal and Interest on Bonds"

### Page 2-A

- 12 If you want the general levy separated into a levy for a special purpose, include a breakdown of the separate levy requested. Be sure to contact the County Clerk, some counties have limited space requirements and only allow subdivisions to have a maximum of two levies (General and Bond).
- 13 If you showed transfers between funds in Column 2 on Page 2, you need to include information about the transfers.
- 14 If the cash reserve calculation on page 2 is over 50%, you can document amounts held in special reserve. If you have no special reserves, you need to make adjustments on page 2 so the calculation is below 50%.
- 15 If you are a Township, a section is available to help identify the actual amount you will receive from the property taxes set. Input the value of the city/village within your Township that will be taxed for the Township levy. If you are unsure, check with your County Assessor.

### Page 3

- 16 Complete all correspondence information

### Interlocal Agreement and Trade Name Reports

- 17 Complete the Interlocal Agreement and Trade Name reports. There is a \$20 day fine for not filing these reports by September 20th.

### Checklist

- 18 Review items listed on the Checklist sheet to eliminate errors

### Publish and Hold Hearings

- 19 Need to publish information about hearing at least 4 days prior to date of hearing in a newspaper of general circulation in the subdivision. You count day of publication, but not day of hearing.  
You are allowed to post the hearing notice if you are budgeting to expend less than \$10,000. If you posted hearing notice, provide details regarding where it was posted
- 20 Hold Public Hearing and then Board needs to adopt budget or make changes to budget and then adopt budget.
- 21 If Board adopts budget different than what was published, they must republish the changes and the reason for the change within 20 days after adopting the budget.

### Filing and Attachments

- 22 File budget and attachments with State Auditor either electronically or by mail
- 23 File budget and attachments with County Clerk.
- 24 Attachments:
  - Certification of Valuation(s). (From County Assessor)
  - Board minutes approving Budget.
  - Publisher's Affidavit of Publication for the Notice of Budget Hearing. If you were allowed to post your notice, include details of where it was posted.
  - Board minutes documenting request for Audit Waiver. **(If Applicable)**
  - Board minutes showing at least 75% Board approval for additional 1% increase in the Restricted Funds Subject to Limitation. **(If Applicable)**
  - Special election Sample Ballot and Election Results or townhall meeting Record of Action. **(If Applicable)**
  - Interlocal Agreement and Trade Name Reports
  - (Fire Districts Only)** Board minutes approving a special tax for a Public Safety Communication Project. **(If Applicable)**
  - Resolution authorizing bonds for Public Facilities Construction Projects. **(If Applicable)**
- 25 **Fire Districts Only -If you are requesting an audit waiver, you must include the following attachments**
  - Bank Statements for July 2019 to July 2020, including copies of cancelled checks
  - Bank Reconciliation for June 2020
  - Board minutes for the January 2020 meeting

### Overall Information

#### The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or verbiage that needs to remain consistent on every budget.

#### You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

**Tax Request Reminder** -You are required to submit a tax request in the form of a resolution adopted by your Board or Municipal Board must respond to you by September 1st regarding the amount of tax request you have been granted of the people to override the amount granted. If a vote was taken, please send documentation of outcome with budget.

**Fire Districts** - You must still obtain levy authority from County Board unless you have met specific criteria, see Step 1.

**Fire Districts** - If you are requesting an audit waiver, you must send in copies of your bank statements with your budget.

**Interlocal Agreement Report and Trade Name Reports.** Due September 20th. If the Reports are not filed on time, they will be a separate tab. If the Subdivision does not have any Interlocal Agreements or Trade Names, please mark the appropriate box.

**NEW for 2020** -LB 148 requires specific procedures to be followed during the Budget Hearing:

Budget hearing must be held separately from regular scheduled meeting and cannot be limited by time. Nothing in this law shall prevent a governing body from holding a public hearing on the budget at the same time as a regular meeting. At least 3 copies of budget must be available to the public.

Presentation must be given outlining key provisions of the proposed budget, including, but not limited to, a comparison of the proposed budget to the previous year's budget. Any member of public desiring to speak on the proposed budget shall be allowed to address governing body and governing body shall require public body to record the methods and dates of meeting notices in its minutes.

Please Complete this **Basic Data Input** -It will put you in the correct tab.

INPUT ↓	
Name of Subdivision:	BUTTE RURAL FIRE DISTRICT
Name of County:	BOYD
First Date of Fiscal Year:	JULY 1, 2020
Last Date of Fiscal Year:	JUNE 30, 2021
Subdivision's Valuation	112,175,072.00
County Treasurer's Commission Percentage:	2
Outstanding Bond Principal on First Day of Budget Year	-
Outstanding Bond Interest on First Day of Budget Year	-
Prior Year Capital Improvement Exemption	-
Amount spent on Capital Improvements during last year	-
Amount still expected to be spent on Capital Improvements.	-
Budget Hearing Held On:	Month
	Day of month
	Year
	Time
	A.M. or P.M.
	Location