



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

Morgan Meier, Chairperson
Elm Creek Rural Fire District 7
74681 K Rd.
Elm Creek, NE 68836

Dear Chairperson Meier:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Elm Creek Rural Fire District 7 (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 January 27, 2020, meeting minutes for the Board of Directors (Board) of the District. Those minutes fail to reflect the Board's approval of any District expenditures.

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,



Mark Avery, CPA
Assistant Deputy Auditor

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

Elm Creek Rural Fire District #7

TO THE COUNTY BOARD AND COUNTY CLERK OF
Buffalo, Phelps, & Dawson 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:

\$	47,300.00	Property Taxes for Non-Bond Purposes
\$	55,000.00	Principal and Interest on Bonds
\$	102,300.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2020

	236,000.00	Principal
	9,997.75	Interest
\$	245,997.75	Total Bonded Indebtedness

431,917,623 **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

Elm Creek Rural Fire District #7 in Buffalo, Phelps, & Dawson 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	\$ 335,780.20	\$ 328,425.15	\$ 339,639.67
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 637.05	\$ 701.45	\$ 944.95
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 336,417.25	\$ 329,126.60	\$ 340,584.62
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 101,802.78	\$ 95,394.44	\$ 100,294.12
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 251.07	\$ 260.03	\$ 200.00
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	\$ 41,116.26	\$ 35,151.66	\$ 25,000.00
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)	\$ 479,587.36	\$ 459,932.73	\$ 466,078.74
18	Disbursements & Transfers:			
19	Operating Expenses	\$ -	\$ 44,010.60	\$ 65,000.00
20	Capital Improvements (Real Property/Improvements)	\$ 42,874.29	\$ -	\$ 30,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 9,187.01	\$ 250,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 49,612.47	\$ -	\$ 70,000.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ 57,974.00	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ 66,150.50	\$ -
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)	\$ 150,460.76	\$ 119,348.11	\$ 415,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 329,126.60	\$ 340,584.62	\$ 51,078.74
31	Cash Reserve Percentage			38%
PROPERTY TAX RECAP		Tax from Line 6		\$ 100,294.12
		County Treasurer's Commission at 2% of Line 6		\$ 2,005.88
		Total Property Tax Requirement		\$ 102,300.00

Elm Creek Rural Fire District #7 in Buffalo, Phelps, & 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	\$ 47,300.00
Sinking Fund	
Bond Fund	\$ 55,000.00
_____ Fund	
Total Tax Request	** \$ 102,300.00

** 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	431,917,623
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.010951
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	47,300.00

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	\$ 51,078.74
Remaining Cash Reserve	\$ 51,078.74
Remaining Cash Reserve %	38%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Elm Creek Rural Fire District #7
ADDRESS	74681 K Road
CITY & ZIP CODE	Elm Creek NE 68836
TELEPHONE	308-440-4270
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Morgan Meier	James Marshall	
TITLE /FIRM NAME	Chairperson	Secretary / Treasurer	
TELEPHONE	308-856-4372 / 308-233-4014	308-440-4270	
EMAIL ADDRESS		jmarshall@jnm-eng.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.

Elm Creek Rural Fire District #7 in Buffalo, Phelps, & Dawson County

2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	102,300.00
Motor Vehicle Pro-Rate	(2) \$	200.00
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)
LESS: Amount Spent During 2019-2020	\$	- (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)	\$ 102,500.00
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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) \$	64,200.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)	-
Interlocal Agreements/Joint Public Agency Agreements	(15) \$	12,820.00
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)	\$ 77,020.00
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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>	\$ 25,480.00
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Elm Creek Rural Fire District #7
in
Buffalo, Phelps, & Dawson 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 51,266.24
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)

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

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %

(4)

$\frac{5}{5} = 100.00 \%$
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 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 1,794.32
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 53,060.56
(8)

Less: Restricted Funds from Lid Supporting Schedule 25,480.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 27,580.56
(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.

Elm Creek Rural Fire District #7 in Buffalo, Phelps, & Dawson 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

\$ -

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Elm Creek Rural Fire District #7 Buffalo, Phelps, & Dawson 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)

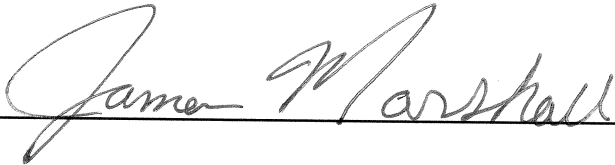
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption for 2020- 2021 (Column 4)
Village of Elm Creek, Elm Creek NE	July 1, 2020 - June 30, 2021	To Conduct business for the Village Agency build held jointly by the Village of Elm Creek and the Elm Creek Rural Fire District #7	\$ 12,820.00

Total Amount used as Lid Exemption \$ 12,820.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elm Creek Rural Fire District #7
IN
Buffalo, Phelps, & 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 14 day of September 2020, at 6:30 o'clock p.m. at Elm Creek Village Agency Center 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.



Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$	150,460.76
2019-2020 Actual/Estimated Disbursements & Transfers	\$	119,348.11
2020-2021 Proposed Budget of Disbursements & Transfers	\$	415,000.00
2020-2021 Necessary Cash Reserve	\$	51,078.74
2020-2021 Total Resources Available	\$	466,078.74
Total 2020-2021 Personal & Real Property Tax Requirement	\$	102,300.00
Unused Budget Authority Created For Next Year	\$	27,580.56

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	47,300.00
Personal and Real Property Tax Required for Bonds	\$	55,000.00

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 2020

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

**TO: ELM CREEK RURAL FIRE DISTRICT #7
% DIXIE TAYLOR, CLERK
P O BOX 206
ELM CREEK, NE 68836**

TAXABLE VALUE LOCATED IN THE COUNTY OF: PHELPS

Name of Political Subdivision	Subdivision Type <i>(e.g. city, fire, NRD)</i>	Value attributable to Growth	Total Taxable Value
ELM CREEK FIRE #7	Fire-District	102,530	138,630,000

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

I MELODIE MARVIN, PHELPS 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.

Melodie Marvin
(signature of county assessor)

8-11-20
(date)

CC: County Clerk, PHELPS 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.

**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: ELM CREEK FIRE DIST #107
DIXIE TAYLOR, CLERK
PO BOX 206
ELM CREEK NE 68836**

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
FIRE ELM CRK #107	Fire-District	0	32,315,624

**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)

AUG 18 2020

(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.

**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: ELM CREEK FIRE DISTRICT #7

**PO BOX 206
ELM CREEK, NE 68836**

TAXABLE VALUE LOCATED IN THE COUNTY OF: BUFFALO

Name of Political Subdivision	Subdivision Type <i>(e.g. city, fire, NRD)</i>	Value attributable to Growth	Total Taxable Value
ELM CREEK FD 7	Fire-District	1,918,905	260,971,999

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

I Ethel Skinner, BUFFALO 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 13th 2020
(date)

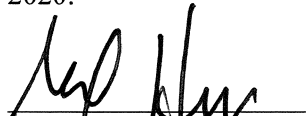
CC: County Clerk, BUFFALO County
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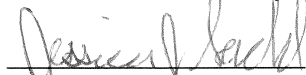
Certificate of Publication

**State of Nebraska
Buffalo County**

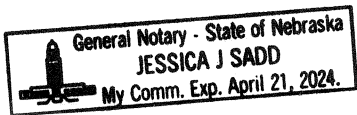
I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Beacon-Observer, a weekly newspaper published in an office maintained at Elm Creek, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week, the first publication thereof having been made in the issue of said paper dated the 26th day of August, 2020.


Michael C. Happ, Publisher

Subscribed in my presence and sworn to before me this 14th day of September, 2020.


Notary Public

My commission expires April 21, 2024

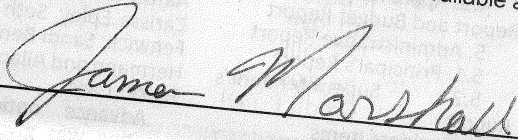


Publication Fee: \$ 112⁰⁰

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IN
Buffalo, Phelps, & Dawson County, Nebraska

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Unused Budget Authority Created For Next Year	\$	27,580.56
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	\$	47,300.00
Personal and Real Property Tax Required for Bonds	\$	55,000.00

September 14, 2020
Budget Hearing

Morgan Meier, Board President called meeting to order at 6:31 p.m. at the Elm Creek Village Agency Center. Board members present were Tobian Tool, James Marshall, Mason Brodine, Ryan Hellriegel and Morgan Meier. Absent was none.

Morgan Meier announced that this was an open meeting and that the Open Meeting Act is posted in the hallway north of the meeting room.

The budget for 2020 - 2021 was presented and discussion followed.

Meeting Adjourned at 6:48 p.m. by Morgan Meier, Board President

September 14, 2020
Annual Meeting

Morgan Meier, Board President called meeting to order at 6:48 p.m. at the Elm Creek Village Agency Center. Board members present were Tobian Tool, James Marshall, Mason Brodine, Ryan Hellriegel and Morgan Meier. Absent was none.

Morgan Meier announced that this was an open meeting and that the Open Meeting Act is posted in the hallway north of the meeting room.

Moved by Ryan Hellriegel, seconded by Mason Brodine to approve agenda as presented. Voting yes was Tobian Tool, James Marshall, Mason Brodine, Ryan Hellriegel, and Morgan Meier. Voting No – None. Motion Carried.

Moved by Tobian Tool, seconded by Morgan Meier to approve the minutes of the July 27, 2020 regular meeting. Voting yes was Tobian Tool, James Marshall, Mason Brodine, Ryan Hellriegel, and Morgan Meier. Voting No – None. Motion Carried.

Move to approve additional 1% increase in the Total Restricted Funds Authority was made by James Marshall, seconded by Ryan Hellriegel. Voting yes was Tobian Tool, James Marshall, Mason Brodine, Ryan Hellriegel, and Morgan Meier. Voting No – None. Motion Carried.

Move to approve the 2020-2021 Budget as presented was made by Morgan Meier, seconded by Tobian Tool. Voting yes was Tobian Tool, James Marshall, Mason Brodine, Ryan Hellriegel, and Morgan Meier. Voting No – None. Motion Carried.

Move to use the Budget Document as the Audit Waiver was made by Mason Brodine, seconded by James Marshall. Voting yes was Tobian Tool, James Marshall, Mason Brodine, Ryan Hellriegel, and Morgan Meier. Voting No – None. Motion Carried.

Moved by Morgan Meier at 7:01 p.m. to enter into closed session to discuss personnel, seconded by Ryan Hellriegel. Voting yes was Tobian Tool, James Marshall, Mason Brodine, Ryan Hellriegel, and Morgan Meier. Voting No – None. Motion Carried.

Moved by Morgan Meier at 8:03 p.m. to come out of closed session, seconded by Ryan Hellriegel. Voting yes was Tobian Tool, James Marshall, Mason Brodine, Ryan Hellriegel, and Morgan Meier. Voting No – None. Motion Carried.

Move to approve Firemen's Roster presented Sept. 2020 was made by Tobian Tool, seconded by James Marshall. Voting yes was Tobian Tool, James Marshall, Mason Brodine, Ryan Hellriegel, and Morgan Meier. Voting No – None. Motion Carried.

Moved to approve Tyler Hillmer as Fire Chief was made by Morgan Meier, seconded by Mason Brodine, Voting yes was Tobian Tool, James Marshall, Mason Brodine, Ryan Hellriegel, and Morgan Meier. Voting No – None. Motion Carried.

Election of Board Members

Terms expire for James Marshall, Williamsburg Township, Ryan Hellriegel Elm Creek Township, and Tobian Tool Elm Creek Township.

Nominations:

Moved to elect James Marshall of Williamsburg Township was made by Ryan Hellriegel, seconded by Tobian Tool. Nominations closed by Morgan Meier. Vote - 5 – Yes, 0 – No 0 - Abstain. Action Carried.

Moved to elect Ryan Hellriegel of Elm Creek Township was made by Tobian Tool, seconded by Morgan Meier. Nominations closed by Morgan Meier. Vote 5 – Yes, 0 – No, 0 - Abstain. Action Carried.

Moved to elect Tobian Tool of Elm Creek Township was made by Mason Brodine, seconded by James Marshall. Nominations closed by Morgan Meier. Vote 5 – Yes, 0 – No, 0 - Abstain. Action Carried.

Reorganization of District:

Moved to elect Morgan Meier, President/Chairman of Elm Creek Rural Fire District #7 was made by Tobian Tool, seconded by Ryan Hellriegel. Nominations were closed by Morgan. Voting yes was Tobian Tool, James Marshall, Mason Brodine, and Ryan Hellriegel. Voting No – None. Abstain – Morgan Meier. Motion Carried.

Moved to elect James Marshall, Secretary/Treasurer of the Elm Creek Rural Fire District #7 was made by Morgan Meier, seconded by Mason Brodine. Nominations were closed by Morgan Meier. Voting yes was Tobian Tool, Mason Brodine, Ryan Hellriegel, and Morgan Meier. Voting No – None. Abstain – James Marshall. Motion Carried.

Next regular meeting will be September 28, 2020 at 7:30 p.m.
Meeting adjourned at 8:09 p.m. by Morgan Meier, President
Respectfully submitted by James Marshall, Secretary/Treasurer

