



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

Donald Olson, Chairperson
Arnold Rural Fire District
PO Box 125
Arnold, NE 69120

Dear Chairperson Olson:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Arnold Rural Fire District (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.

Comment and Recommendation

Board Member Payments

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 Board members were receiving payments in excess of the amount allowed per statute. Two District Board members received monthly payments of \$100 for attending the monthly Board meetings.

Neb. Rev. Stat. § 35-506(3) (Supp. 2019) states the following:

The members of the board of directors of a rural or suburban fire protection district may receive up to fifty dollars for each meeting of the board, but not to exceed twelve meetings in any calendar year, and reimbursement for any actual expenses necessarily incurred as a direct result of their responsibilities and duties as members of the board engaged upon the business of the district. When it is necessary for any member of the board of directors to travel on business of the district and to attend meetings of the district, he or she shall be allowed mileage at the rate provided in section 81-1176 for each mile actually and necessarily traveled.

In addition, good internal controls require procedures to ensure that Board members received payments within statutory limitations. Without such procedures, there is an increased risk of loss, theft, or misuse of District funds.

We recommend the District implement procedures to ensure that Board members received payments within statutory limitations.

* * * * *

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

Arnold Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Custer County

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

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:

\$	67,609.70	Property Taxes for Non-Bond Purposes
\$	36,058.00	Principal and Interest on Bonds
\$	103,667.70	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1

	140,000.00	Principal
	4,511.25	Interest
\$	144,511.25	Total Bonded Indebtedness

459,426,688 **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

Arnold Rural Fire District in Custer 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	\$ 323,743.00	\$ 358,895.00	\$ 420,043.00
3	Investments	\$ 75,195.00	\$ 75,195.00	\$ 75,195.00
4	County Treasurer's Balance	\$ 709.00	\$ 870.00	\$ 2,653.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 399,647.00	\$ 434,960.00	\$ 497,891.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 97,377.00	\$ 105,388.00	\$ 101,635.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 109.00	\$ 92.00	\$ 90.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 9,379.00	\$ 10,487.00	\$ 10,000.00
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	\$ 24,534.00	\$ 32,910.00	\$ 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)	\$ 531,046.00	\$ 583,837.00	\$ 634,616.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 71,273.00	\$ 64,822.00	\$ 230,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 4,728.00	\$ 1,294.00	\$ 260,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 20,085.00	\$ 19,830.00	\$ 21,000.00
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)	\$ 96,086.00	\$ 85,946.00	\$ 511,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 434,960.00	\$ 497,891.00	\$ 123,616.00
31	Cash Reserve Percentage			49%
PROPERTY TAX RECAP		Tax from Line 6		\$ 101,635.00
		County Treasurer's Commission at 2% of Line 6		\$ 2,032.70
		Total Property Tax Requirement		\$ 103,667.70

Arnold Rural Fire District in Custer 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	\$ 67,609.70
Sinking Fund	
Bond Fund	\$ 36,058.00
_____ Fund	
Total Tax Request	** \$ 103,667.70

** 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	459,426,688
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.014716
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	67,609.70

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	\$ 123,616.00
Remaining Cash Reserve	\$ 123,616.00
Remaining Cash Reserve %	49%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Arnold Rural Fire District
ADDRESS	PO Box 125
CITY & ZIP CODE	Arnold 69120
TELEPHONE	308-520-6027
WEBSITE	

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	Donald Olson	Harvey Foran	Harvey Foran
TITLE /FIRM NAME	Chairperson	Secretary/Treasurer	Secretary/Treasurer
TELEPHONE	308-870-0191	308-520-6027	308-520-6027
EMAIL ADDRESS		lego4n@yahoo.com	lego4n@yahoo.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.

Arnold Rural Fire District in Custer County

2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	103,667.70
Motor Vehicle Pro-Rate	(2)	\$	90.00
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 be a Negative Number)</u>	(8)	\$	-
Nameplate Capacity Tax	(8a)	\$	-

TOTAL RESTRICTED FUNDS (A)

(9) \$ 103,757.70

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)	\$	36,058.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$	10,000.00
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) \$ 46,058.00

TOTAL RESTRICTED FUNDS

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

\$ 57,699.70

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

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

Arnold Rural Fire District
in
Custer 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 59,629.00
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)

/ = - %

2020 Growth per Assessor 2019 Valuation Multiply times 100 To get %

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

1.00 %

/ = 100.00 %

4 4 Must be at least .75 (75%) of the Governing Body

of Board Members voting "Yes" for Increase Total # of Members in Governing Body at Meeting

(4)

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) 2,087.02
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 61,716.02
(8)

Less: Restricted Funds from Lid Supporting Schedule 57,699.70
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 4,016.32
(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Arnold Rural Fire District
IN
Custer 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 10 day of September 2020, at _____ 8:00 __ o'clock P.M. at Arnold 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.

Harvey Foran

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 96,086.00
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 85,946.00
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 511,000.00
2020-2021 Necessary Cash Reserve	\$ 123,616.00
2020-2021 Total Resources Available	\$ 634,616.00
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 103,667.70
Unused Budget Authority Created For Next Year	\$ 4,016.32

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 67,609.70
Personal and Real Property Tax Required for Bonds	\$ 36,058.00

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: ARNOLD FIRE DISTRICT
 HARVEY FORAN
 PO BOX 125
 ARNOLD NE 69120**

TAXABLE VALUE LOCATED IN THE COUNTY OF: LOGAN

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ARNOLD FIRE	Fire-District	8,750	70,971,063

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

I DEBBIE MYERS, LOGAN 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.

Debbie Myers
(signature of county assessor)



8-13-20
(date)

CC: County Clerk, LOGAN County

CC: County Clerk where district is headquarter, if different county, Custer 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 annually}

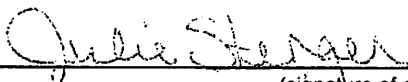
To: ARNOLD FIRE

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
ARNOLD FIRE GENERAL		\$580,712	\$66,855,536
ARNOLD FIRE BOND		\$580,712	\$66,855,536

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

I, Lincoln County, NE 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)

08/17/2020

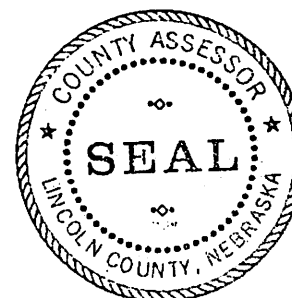
(date)

CC: County Clerk, Lincoln County, NE County

CC: County Clerk where district is headquartered, if different county, Lincoln County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division



**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.
b) community colleges, and c) school districts)

TAX YEAR 2020

(certification required on or before August 20th, of each year)

TO : ARNOLD FIRE 11

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ARNOLD FIRE 11	FIRE-DISTRICT	1,002,599	321,900,089

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

I Lana Lymber, Custer 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.

Lana Lymber
(signature of county assessor)

AUG 1 2 2020
(date)

CC: County Clerk, Custer County
CC: County Clerk where district is headquartered, if different county, Custer County

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2020

Arnold Rural Fire District
September 10, 2020

Meeting was called to order by President Donald Olson at 8:00 PM at the Arnold Fire Hall. This meeting will serve as the Public Hearing for the adoption of the FY 2020-2021 budget.

Members present were Donald Olson, Larry Ross, Craig Smith, Mitch Geiser and Harvey Foran. Also, present Fire Chief Eric Nelson.

A copy of the Open Meeting Law is posted on the wall

Minutes of the August meeting were read and approved.

Ross made motion to pay bills totaling \$2,220.64, Geiser seconded motion, all members voted aye.

Nelson reported that he met with a representative of IOS and received update on the requirements for pump testing, training etc.

As no one appeared for the public hearing, Geiser made motion to accept the proposed budget for FY 2020-2021, Smith seconded motion, all members voted aye.

Geiser made motion to adjourn, Smith seconded motion.

Donald Olson

Harvey Foran

President

Secretary

Arnold Rural Fire District
August 13, 2020

Meeting was called to order by president Donald Olson at 8:00 PM at the Arnold Fire Hall. Members present were Donald Olson, Craig Smith, Larry Ross and Harvey Foran; Absent Mitch Geiser.

A copy of the Open Meeting Law is posted on the wall. Minutes of the July meeting were read and approved.

Ross made motion to pay bills totaling \$1,376.89, Smith seconded motion, all members voted aye.

Ross made motion to take the 1% Board approved increase for FY budget 2020-2021, Smith seconded motion, all members voted aye.

Smith made motion to use the budget as a waiver for the FY 2020-2021 budget, Ross seconded motion, all members voted aye.

Foran presented the members with an income/expense report for FY 2019-2020.

Smith made motion to adjourn, Ross seconded motion

Donald Olson

Harvey Foran

President

Secretary

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Arnold Rural Fire District

Custer 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)

Anselmo, Ansley, Arnold, Broken Bow, Callaway, Comstock, Mason City, Merna, Oconto, Sargent Rural Fire Districts	7/1/2019-6/30/2022	Mutual Finance Organization	\$ 10,000.00
Lincoln County Fire District		Ambulance Service	N/A

Total Amount used as Lid Exemption

\$ 10,000.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

FORM 2004

Arnold Rural Fire District
IN
Custer County, Nebraska

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Clerk/Secretary

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Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 67,609.70
Personal and Real Property Tax Required for Bonds	\$ 36,058.00

of Publication

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es and says she is

The Arnold Sentinel

gal newspaper having a
ulation of more than 300
hed in

nd said newspaper has
shed for at least 52
weeks prior to publication
otice; that said publication
circulation; that attached
notice was published 1 time(s) on

Date(s): September 3, 2020

1st Janet Larran

Subscribed to in my presence
and sworn to before me this

3rd of September 2020

Carolyn A. Bowers
Notary Public

Publication Fee: \$86.25

