



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

Steve Weides, Chairperson
Lexington Rural Fire District 1
1501 W. Pacific Avenue
Lexington, NE 68850

Dear Chairperson Weides:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Lexington 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 September 12, 2019, 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,

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

Lexington Rural Fire Dist.

TO THE COUNTY BOARD AND COUNTY CLERK OF
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:

\$	132,754.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	132,754.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2020

-	Principal
-	Interest
\$	Total Bonded Indebtedness

885,029,929

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



Lexington Rural Fire Dist. in 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	\$ 480,669.71	\$ 608,529.01	\$ 756,722.39
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 4,986.94	\$ 4,870.38	\$ 1,167.60
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 485,656.65	\$ 613,399.39	\$ 757,889.99
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 128,174.00	\$ 131,028.80	
7	Federal Receipts	\$ -	\$ -	\$ 130,150.98
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 366.46	\$ 282.98	\$ 300.00
9	State Receipts: State Aid	\$ 611.05	\$ -	\$ -
10	State Receipts: Other	\$ 52,167.64	\$ 52,025.14	\$ 54,000.00
11	State Receipts: Property Tax Credit	\$ -	\$ 9,813.42	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 6,887.17	\$ 4,885.32	\$ 5,000.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ 46,369.58	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 720,232.55	\$ 811,435.05	\$ 947,340.97
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 44,036.82	\$ 53,271.06	\$ 135,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ 160,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 37,161.75	\$ 274.00	\$ 600,000.00
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)	\$ 25,634.59	\$ -	\$ -
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)	\$ 106,833.16	\$ 53,545.06	\$ 895,000.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 613,399.39	\$ 757,889.99	\$ 52,340.97
31	Cash Reserve Percentage			39%
PROPERTY TAX RECAP		Tax from Line 6		\$ 130,150.98
		County Treasurer's Commission at 2% of Line 6		\$ 2,603.02
		Total Property Tax Requirement		\$ 132,754.00

To Assist the County For Levy Setting Purposes

Property Tax Request by Fund:

Property Tax Request by Fund:		Property Tax Request
General Fund	\$	132,754.00
Sinking Fund		
Bond Fund	\$	-
_____ Fund		
Total Tax Request	** \$	132,754.00

**** This Amount should agree to the Total Personal and Real Property Tax
Required on the Cover Page (Page 1).**

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	885,029,929
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.015000
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	132,754.00

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:

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

Remaining Cash Reserve

Remaining Cash Reserve %

\$ 52,340.97

\$ 52,340.97

39%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Dale E. Holbein
ADDRESS	1501 W. Pacific Ave.
CITY & ZIP CODE	Lexington 68850
TELEPHONE	308 325 0003
WEBSITE	lvfd102@gmail.com

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Steve Weides	Dale E. Holbein	Dale E. Holbein
TITLE /FIRM NAME	Chairperson		
TELEPHONE	308 325 1182		
EMAIL ADDRESS	weides farm @hot mail.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.

Lexington Rural Fire Dist. in Dawson County
2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	132,754.00
Motor Vehicle Pro-Rate	(2)	\$	300.00
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)	\$	133,054.00
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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)		
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$	100,000.00
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)	\$	100,000.00
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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

\$ 33,054.00

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

Lexington Rural Fire Dist.

in

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 **\$93,821.69** ~~138,056.00~~
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)

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

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** 1.00 %

(4)

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

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) **\$3,283.76** ~~4,831.06~~

(7)

Total Restricted Funds Authority = Line (1) + Line (7) **\$97,105.45** ~~142,887.06~~

(8)

Less: Restricted Funds from Lid Supporting Schedule 33,054.00

(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) **\$64,051.45** ~~109,833.06~~

(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.

Lexington Rural Fire Dist. in Dawson County

2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

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

Lexington Rural Fire Dist.

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)

Mutual Aid Assn	2000 to current		\$ 54,000.00
City Of Lexington	1965 current		\$ 135,000.00

Total Amount used as Lid Exemption

\$ 189,000.00

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Lexington Rural Fire Dist.

Dawson County

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

None

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Lexington Rural Fire Dist.

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)

Total Amount used as Lid Exemption

\$ -

LEXINGTON RURAL FIRE DISTRICT

1501 W. PACIFIC LEXINGTON, NE 68850
DALE HOLBEIN, SECRETARY/TREASURER STEVE WEIDES, PRESIDENT
308-325-0003 308-324-3581

MINUTES BUDGET HEARING/DIRECTORS MEETING SEPTEMBER 10, 2020

NOTICE OF MEETING PUBLISHED IN CLIPPER-HERALD & TRI CITY TRIBUNE ON SEPTEMBER 3, 2020 LEGAL
NEWSPAPERS IN DAWSON COUNTY, NEBRASKA.
OPEN MEETING RULES POSTED IN BACK OF ROOM

PRESENT: WEIDES, HOLBEIN, DENKER, REYNOLDS
ABSENT: NANSEL
OTHERS:

DALE HOLBEIN REVIEWED THE BUDGET DOCUMENT FOR FISCAL 2020-2021, MOTION BY REYNOLDS, 2ND
DENKER TO APPROVE THE BUDGET AND FUND WITH \$ 132,754.00 OF TAX DOLLARS FOR GENERAL FUND, DOWN
FROM \$137,706 LAST YEAR. VOTING ON MOTION, AYE: HOLBEIN, DENKER, REYNOLDS, WEIDES. MOTION
CARRIED. 1 ABSENT

MOTION BY DENKER, 2ND REYNOLDS TO APPROVE AN ADDITIONAL 1% INCREASE IN LID ALLOWANCE. VOTING
AYE: HOLBEIN, DENKER, REYNOLDS, WEIDES. MOTION CARRIED. 1 ABSENT

MOTION BY HOLBEIN, 2ND REYNOLDS, TO USE BUDGET FORM FOR WAIVER OF AUDIT. VOTING AYE: DENKER,
HOLBEIN, REYNOLDS, WEIDES. MOTION CARRIED. 1 ABSENT

MOTION BY DENKER 2ND REYNOLDS TO USE PINNACLE BANK AND HOMESTEAD BANK FOR DEPOSITING OF
LEXINGTON RURAL FIRE DISTRICT FUNDS. PINNACLE WILL PROVIDE EXTRA SECURITY CERTIFICATES OVER \$
250,000.00 AS NEEDED. VOTING AYE: DENKER, HOLBEIN, REYNOLDS, WEIDES. MOTION CARRIED. 1 ABSENT

WEIDES ADVISED MFO HAS BEEN FUNDED 100% FOR NEXT YEAR, 1ST HALF NOV. 1ST. DISCUSSED MEETING NEXT
SPRING. A NEW 3 YEAR AGREEMENT HAS BEEN SIGNED AS PER NEW LAW.

CHIEF HOLBEIN WAS UNABLE TO ATTEND, DALE GAVE AN UPDATE ON NEW GRASS TRUCK, POSSIBLE
COMPLETING ENCLOSURE OF ALLEY BETWEEN BUILDINGS. DISCUSSED ARIEL NO CITY ACTION. SCUBA
EQUIPMENT STILL BEING WORKED ON FOR PRICING. FIRE PREVENTION WEEK IN OCTOBER, NO BRUNCH.

HOLD NEXT MEETING AS NEEDED.

BANQUET NOVEMBER 13TH.

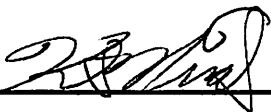
SEND CARD TO JANET MCKEE

DALE E. HOLBEIN, SECRETARY/TREASURER

AFFADAVIT OF PUBLICATION

State of Nebraska)
) ss
County of Dawson)

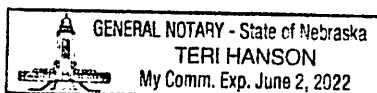
Kelly Ninas being duly sworn, deposes
and says that he is the employee of the
Tri-City Tribune, a weekly newspaper of
general circulation in Dawson County,
Nebraska, and that said Tri-City Tribune
is a legal newspaper in conformity with
the law, and that the notice hereto
attached has been published in the Tri-
City Tribune one consecutive time
beginning on the 3rd day of September,
2020 and ending on the 3rd day of
September, 2020.



Subscribed in my presence, sworn to
before me on 3rd day of September,
2020.



Notary Public



Publisher Fees: \$49.50

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	
Lexington Rural Fire Dist. IN Dawson County, Nebraska	
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 10 th day of September 2020, at 8:30 o'clock P.M. at Lexington 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.	
Dale E. Holbein Clerk/Secretary	
2019-2020 Actual Disbursements & Transfers	\$ 108,833.18
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 63,645.08
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 895,000.00
2020-2021 Necessary Cash Reserve	\$ 52,340.97
2020-2021 Total Resources Available	\$ 947,340.97
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 132,754.00
Unused Budget Authority Created For Next Year	\$ 108,833.98
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 132,754.00
Personal and Real Property Tax Required for Bonds	\$ -

Proof of Publication

State of Nebraska. }
County of Dawson } ss.

Heather Heinemann

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

That the attached notice has been published 1 consecutive weeks/times in said newspaper, the first publication

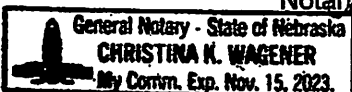
therefore having been made on the 2 day of September, 2020

and the last publication on the 2 day of September, 2020

Heather Heinemann
Subscribed and sworn to before me

Dated this 2 day of September, 2020

Christina K. Wagener
Notary Public



NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	
Lexington Rural Fire Dist. IN Dawson County, Nebraska	
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 10 day of September 2020, at 8:30 o'clock P.M. at Lexington 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.	
Date E. Holbein Clerk/Secretary	
2018-2019 Actual Disbursements & Transfers	\$ 108,833.18
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 53,545.06
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 895,000.00
2020-2021 Necessary Cash Reserve	\$ 52,340.97
2020-2021 Total Resources Available	\$ 947,340.97
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 132,754.00
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Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 132,754.00
Personal and Real Property Tax Required for Bonds	\$ -

Resolution #2020-25

WHEREAS, ON OR BEFORE August 3, 2020 all political subdivisions subject to County Levy authority are required to submit a preliminary request for levy allocation to the County Board;

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

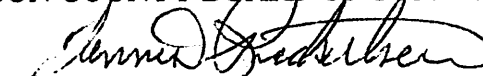
NOW, THEREFORE, BE IT RESOLVED BY THE Dawson County Board of Commissioners that the following allocation of levy authority is hereby adopted.

	General
Dawson County Agricultural Society	\$ 323,950.00
Cozad Hospital District	\$ 351,900.00
Gothenburg Health	\$ 153,000.00
#2 Fairview Cemetery District	\$ 8,064.00
#3 Cottonwood Cemetery District	\$ 2,875.00
#4 Platte Valley Cemetery District	\$ 5,610.00
#5 Mt. Hope Cemetery District	\$ 3,850.00
#6 (unnamed) Cemetery District	\$ 9,000.00
#1 Lexington Fire District	\$ 132,754.00
#3 Overton Fire District	\$ 53,111.00
#4 Gothenburg Fire District	\$ 90,327.00
#7 Cozad Fire District	\$ 80,279.00
#9 Eddyville Fire District	\$ 30,629.00
Railroad Transportation Safety District	\$ 168,342.00

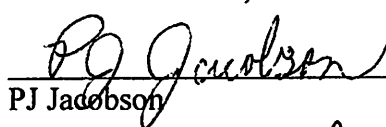
IT IS FURTHER RESOLVED THAT the County Clerk shall forward a copy of the above allocation as set forth to the governing body of each of the above political subdivisions.

PASSED AND APPROVED THIS 1st DAY OF September, 2020.

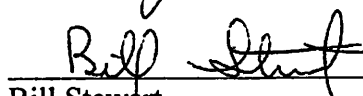
DAWSON COUNTY BOARD OF COMMISSIONERS



Dennis Rickertsen, Chairman

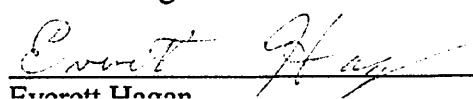


PJ Jacobson



Bill Stewart

E. Dean Kugler



Everett Hagon

