



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

Aric Werner, Chairperson
Naponee Rural Fire Protective District
279 I Road
Naponee, NE 68960

Dear Chairperson Werner:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Naponee Rural Fire Protective 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

Payments Not Approved

The APA obtained a copy of the July 30, 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.

* * * * *

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**

Naponee Rural Fire Protection District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Franklin 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:

\$	26,520.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	26,520.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2020

-	Principal
-	Interest
\$ -	Total Bonded Indebtedness

119,391,416

Total General Fund Certified Valuation (All Counties)

(Certification of Valuation(s) from County Assessor **MUST** be attached)

County Clerk's Use ONLY

FILED

SEP 3 2020

MARCIA VOLK SCHENKER
FRANKLIN COUNTY CLERK

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

Naponee Rural Fire Protection District in Franklin 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	\$ 18,614.06	\$ 16,161.30	\$ 13,352.75
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 383.53	\$ 126.34	\$ 280.98
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 18,997.59	\$ 16,287.64	\$ 13,633.73
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 16,469.84	\$ 17,424.44	\$ 26,000.00
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 39.23	\$ 38.19	\$ 38.19
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 166.10	\$ 176.25	\$ 176.25
11	State Receipts: Property Tax Credit	\$ 1,418.32	\$ 1,730.97	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 9,244.56	\$ 2,124.73	\$ 25.00
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)	\$ 46,335.64	\$ 37,782.22	\$ 39,873.17
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 14,505.70	\$ 24,148.49	\$ 25,612.68
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 9,988.27	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 5,554.03	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ 14,260.49
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)	\$ 30,048.00	\$ 24,148.49	\$ 39,873.17
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 16,287.64	\$ 13,633.73	\$ -
31	Cash Reserve Percentage			0%
PROPERTY TAX RECAP		Tax from Line 6		\$ 26,000.00
		County Treasurer's Commission at 2% of Line 6		\$ 520.00
		Total Property Tax Requirement		\$ 26,520.00

Naponee Rural Fire Protection District in Franklin 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	\$ 26,520.00
Sinking Fund	
Bond Fund	\$ -
_____ Fund	
Total Tax Request	** \$ 26,520.00

** 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	119,391,416
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.022213
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	26,520.00

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	\$ -
Remaining Cash Reserve	\$ -
Remaining Cash Reserve %	0%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Dallas Haring
ADDRESS	279 I Road
CITY & ZIP CODE	Naponee, NE 68960
TELEPHONE	(308) 269-3306
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Aric Werner	Dallas Haring	Henry C. Schenker
TITLE /FIRM NAME	Chairperson	Secretary-Treasurer	Franklin County Attorney
TELEPHONE	(308) 269-3060	(308) 269-3306	(308) 425-6258
EMAIL ADDRESS			franklincoattorney@gmail.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.

Naponee Rural Fire Protection District in Franklin County
2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	26,520.00
Motor Vehicle Pro-Rate	(2)	\$	38.19
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)	\$	26,558.19
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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)	\$	-
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)	\$	-
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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>	\$ 26,558.19
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Naponee Rural Fire Protection District

in
Franklin 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 89,420.51
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)

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %

(3)

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

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE - %

(4)

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE 32.50 %

(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) 32.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 29,061.67
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 118,482.18
(8)

Less: Restricted Funds from Lid Supporting Schedule 26,558.19
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 91,923.99
(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.

Naponee Rural Fire Protection District in Franklin County

2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

[illegible]

**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: NAPONEE RURAL FIRE DEPARTMENT
 %TERESA FRECKS**

TAXABLE VALUE LOCATED IN THE COUNTY OF: FRANKLIN

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
NAPONEE FIRE	Fire-District	128,490	119,391,416

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

I LINDA DALLMAN, FRANKLIN 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)

8-17-2020
(date)

CC: County Clerk, FRANKLIN 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.

President Aric Werner called to order the Annual Budget meeting of the Naponee Rural Fire Protective District at 9:30 p.m. on August 11, 2020 with the following constituents present: Aric Werner, Luke Bower, Jarod Rochette, Scott Randall, Dallas Haring and Vince Zarndt.

The minutes of the Annual Budget Meeting of July 30, 2019 were read. Aric made a motion to approve the minutes as read. Luke seconded the motion. The motion was approved.

The letters sent to Mike Jelken and Gene Jelken on July 30, 2019 were reviewed.

The minutes for the Board Meeting held July 21, 2020 at the Franklin County Courthouse were read. Aric made a motion to approve the minutes as read. Luke seconded the motion. The motion was approved.

The Secretary/Treasurer reported that as of August 11, 2020 the General Fund had a balance of \$6,293.56 and the Sinking Fund has a 0 balance. Jarod made a motion to approve the Treasurer's report as presented. Luke seconded the motion. The motion was approved.

The Resolution requesting a Preliminary Levy Allocation was reviewed.

The loan balance on the fire truck of \$13,607.57 plus interest of \$361.61 was paid off July 31, 2020. The Firemen contributed \$6,000 towards this loan.

The 2020-2021 Budget was presented. Revenue and spending was reviewed. The askings and revenue from the past several years was also reviewed. Luke made a motion to approve the budget as presented. Jarod seconded the motion. The motion was approved.

The insurance list was reviewed. Luke made a motion to approve the list with a correction to Jarod Rochette's name. Scott seconded the motion. The motion was approved.

It was suggested that more than one person have access to the bank box at Cornerstone. Aric made a motion to approve Luke and Jolean Haring to have access to the box. Jarod seconded the motion. The motion was approved. The appropriate bank forms were signed.

The officers and terms of the Board were discussed. Luke made a motion to retain Aric Werner as President of the Board. Dallas seconded the motion. The motion was approved. Aric made a motion to retain Dallas Haring as Secretary/Treasurer of the

Board. Jarod seconded the motion. The motion was approved. Aric made motion to retain Kayne Molzahn as a Director on the Board. Luke seconded the motion. The motion was approved.

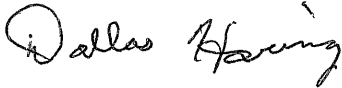
Let the record reflect the following Naponee Rural Fire Protective District Board officers and their terms:

President - Aric Werner, 2020-2022
Vice-President - Scott Randall, 2019-2021
Secretary/Treasurer - Dallas Haring, 2020-2022
Director - Luke Bower, 2019-2021
Director - Kayne Molzahn, 2020-2022

Vince made a motion that Jolean's work on the Budget be shown the Department's appreciation by treating her and her spouse to dinner out. Aric seconded the motion. The motion was approved.

Luke made a motion to adjourn the meeting at 10:00 p.m. Vince seconded the motion. The motion was approved.

Respectfully submitted,

A handwritten signature in black ink that reads "Dallas Haring". The signature is written in a cursive, flowing style.

Dallas Haring
Secretary/Treasurer

AFFIDAVIT OF PRINTER

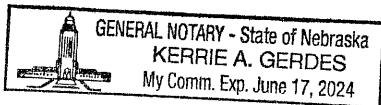
STATE OF NEBRASKA)
) SS.
FRANKLIN COUNTY)

I, *Evonne Naden*, editor of the Franklin County Chronicle, a newspaper of general circulation published weekly at Franklin, Neb., do solemnly swear that a copy of the above as per clipping attached, was published in the regular entire issue of said newspaper and not in supplement thereof for 1 consecutive week/s commencing with the issue date July 29, 2020 and ending with the issue dated July 29, 2020.

Evonne Naden
Printer's Fees \$98.18

Subscribed and sworn to
me before this 29 day of

July, 2020.
Kerrie A. Gerdes



First Published in Franklin County Chronicle, Wednesday, July 29, 2020

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Naponee Rural Fire Protection District
IN
Franklin 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 11th day of August, 2020, at 8 o'clock p.m. at the Naponee Fire Hall, Naponee, Nebraska 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.

Dallas Haring

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 30,048.00
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 24,148.49
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 39,873.17
2020-2021 Necessary Cash Reserve	\$ -
2020-2021 Total Resources Available	\$ 39,873.17
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 26,520.00
Unused Budget Authority Created For Next Year	\$ 91,923.99

Breakdown of Property Tax:

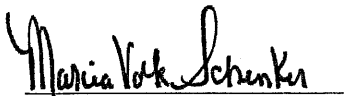
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 26,520.00
Personal and Real Property Tax Required for Bonds	\$ ZNEZ

CERTIFICATE OF VOTE

STATE OF NEBRASKA)
) ss.
County of Franklin)

TO: Naponee Rural Fire Protection District

I, the undersigned, being the County Clerk of Franklin County, Nebraska, do hereby certify the following is a true and complete extract (or copy) of the abstract of the votes cast at the election held on May 12, 2020, in this County, as canvassed by the canvassing board of this County, with respect to the candidates, measures, propositions, and issues therein listed; and do further certify that to the best of my knowledge such ballots, including absentee ballots, have been voted, counted and canvassed in the manner provided by law.


Marcia Volk Schenker
Franklin County Clerk

(SEAL)



CANDIDATES AND OFFICES, MEASURES,
PROPOSITIONS AND ISSUES

VOTES CAST

**NAPONEE RURAL FIRE PROTECTION DISTRICT
RESTRICTED FUNDS LEVY ELECTION**

Shall Naponee Rural Fire Protection District be allowed to increase its budgeted restricted funds authority from the current amount of \$19,629.98 to \$26,000.00? Such action would increase the restricted funds authority by \$6,370.02, or an increase of approximately 32.5%.

A vote Yes on the issue grants authority to Naponee Rural Fire Protection District to increase its budgeted restricted funds authority as described above.

A vote No does not grant such authority to Naponee Rural Fire Protection District.

Yes	79
No	20

MINUTES

A meeting of the Naponee Rural Fire Protection District Board was held at the Franklin County Courthouse, Extension Office Meeting Room, 405 15th Avenue, Franklin, Nebraska at 10:20 a.m. on the 21st day of July, 2020. Dallas Haring, Luke Bower, Scott Randall and Kayne Molzahn were present. Absent was Aric Werner.

The Vice Chairman called the meeting to order. It was moved by Bower and seconded by Molzahn that the Board determines that advance notice of this meeting was given by posting notice in three public places within the Fire District not less than five days prior to the meeting. Upon vote taken all voted "aye" and none voted "nay."

Minutes of the previous meeting were read and approved. The Board then reviewed and considered any and all bills on hand.

The Vice Chairman asked if there were any visitors present who may wish to offer comments and there were none.

It was then moved by Haring and seconded by Bower that the Board adjourn to the office of the County Clerk at the Franklin County Courthouse in Franklin, Nebraska, to prepare a preliminary budget document for the Fire District for the fiscal year beginning July 1, 2020 and ending June 30, 2021. Upon vote taken all voted "aye" and none voted "nay." The Vice Chairman declared the motion passed and the Board adjourned at 10:25 a.m., to reconvene at the Franklin County Clerk's office at 10:30 a.m.

The Board then convened at the Franklin County Clerk's office at 10:30 a.m., that being the appointed time for preparation of a preliminary budget for the Fire District for the fiscal year beginning July 1, 2020 and ending June 30, 2021. All members who originally answered roll call were present. The Board then proceeded to prepare a preliminary budget document.

The following resolution was then introduced by Molzahn who moved its adoption.

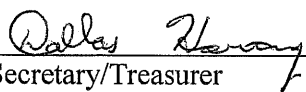
RESOLVED, that the Naponee Rural Fire Protection District submit a preliminary request for levy allocation to the Franklin County Board of Supervisors in the amount of \$26,520.00 for the General Fund.

Bower then seconded the motion and upon vote taken all voted "aye" and none voted "nay." The Vice Chairman declared the motion passed and the resolution adopted, and directed the Fire District Secretary/Treasurer to present a copy of the same to the County Clerk for submission to the Franklin County Board of Supervisors at their next regular meeting.

It was moved by Bower and seconded by Haring that the Fire District's annual budget hearing be scheduled for the 11th day of August, 2020 at 8:00 p.m. at the Naponee Fire Hall, Naponee, Nebraska and that notice thereof be published as required by law. Upon vote taken all voted "aye" and none voted "nay." The motion carried.

It was moved by Molzahn and seconded by Bower that the governing body request an audit waiver from the Auditor of Public Accounts, and that the General Budget Form be used for said audit waiver as indicated on the General Budget Form. Upon vote taken all voted "aye" and none voted "nay." The motion carried.

There being no further business, the meeting was adjourned.


Secretary/Treasurer

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Naponee Rural Fire Protection District

Franklin 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)

Republican City Rural Fire Protection District	7-1-19 to 6-30-20	Mutual Aid	
Hildreth Rural Fire Protection District	7-1-19 to 6-30-20	Mutual Aid	
Wilcox Rural Fire Protection District	7-1-19 to 6-30-20	Mutual Aid	
Franklin Rural Fire Protection District	7-1-19 to 6-30-20	Mutual Aid	

Total Amount used as Lid Exemption

\$ -

RESOLUTION NUMBER TWENTY-FIVE (20-25)

WHEREAS, recent legislation designates the manner in which the County and its various political subdivisions may levy taxes for support of their various operations; and

WHEREAS, all of the political subdivisions within the county which would be entitled to an allocation of property tax authority not to exceed a total 15 cents per hundred dollars of taxable valuation on any parcel or item of taxable property have filed a preliminary request for levy allocation as required by law; and

WHEREAS, the Franklin County Board of Supervisors finds that it would not be possible to continue the necessary functions of county government if the requested preliminary requests for levy allocation were granted;

NOW THEREFORE BE IT RESOLVED, that the Franklin County Board of Supervisors hereby denies each and all of such preliminary requests for levy allocation; and

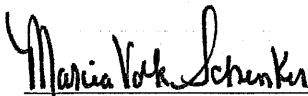
FURTHER RESOLVED, that a copy of this resolution shall be forwarded to the chairperson of the governing body of each of the political subdivisions which submitted a preliminary request for levy allocation.

CERTIFICATE OF VOTE

STATE OF NEBRASKA)
) ss.
County of Franklin)

TO: Naponee Rural Fire Protection District

I, the undersigned, being the County Clerk of Franklin County, Nebraska, do hereby certify the following is a true and complete extract (or copy) of the abstract of the votes cast at the election held on May 12, 2020, in this County, as canvassed by the canvassing board of this County, with respect to the candidates, measures, propositions, and issues therein listed; and do further certify that to the best of my knowledge such ballots, including absentee ballots, have been voted, counted and canvassed in the manner provided by law.



Marcia Volk Schenker
Franklin County Clerk

(SEAL)



CANDIDATES AND OFFICES, MEASURES,
PROPOSITIONS AND ISSUES

VOTES CAST

**NAPONEE RURAL FIRE PROTECTION DISTRICT
RESTRICTED FUNDS LEVY ELECTION**

Shall Naponee Rural Fire Protection District be allowed to increase its budgeted restricted funds authority from the current amount of \$19,629.98 to \$26,000.00? Such action would increase the restricted funds authority by \$6,370.02, or an increase of approximately 32.5%.

A vote Yes on the issue grants authority to Naponee Rural Fire Protection District to increase its budgeted restricted funds authority as described above.

A vote No does not grant such authority to Naponee Rural Fire Protection District.

Yes
No

79
20

President Aric Werner called to order the Annual Budget Meeting of the Naponee Rural Fire Protective District at 8:15 p.m. on July 30, 2019 with the following constituents present: Dallas Haring, Aric Werner, Luke Bower, Vince Zarndt, Scott Randall, Kayne Molzahn and Kendall Saathoff.

The minutes of the Annual Budget Meeting of July 24, 2018 were read. Luke Bower made a motion to approve the minutes as read. Kayne Molzahn seconded the motion. The motion was approved.

The Secretary/Treasurer reported that as of July 30, 2019 there was a balance in the General Fund of \$8,920.79 and a balance in the Sinking Fund of \$7,240.51. The loan balance on the fire truck is \$18,302.33. An annual payment of \$5,554.03 is due on August 5, 2019 (principle \$5,039.85, interest \$514.18). A balloon payment of \$16,234.46 will be due in 2020. (looked up after the meeting). Scott Randall made a motion to approve the Treasurer's report. Luke Bower seconded the motion. The motion was approved.

The 2019-2020 Budget was presented. Henry Schenker informed us that the various % of increases with the County Treasurers 2% Commission included would be as follows: 0 = \$19,206.62, .50% = \$19,302.65, an increase of \$96.03; 1.00% = \$19,398.69, an increase of \$192.07; 1.50% = \$19,494.72, an increase of \$288.10; 2.00% = \$19,590.75, an increase of \$384.13; 2.50% = \$19,686.79, an increase of \$480.17; 3.00% = \$19,782.82, an increase of \$576.20; and 3.5% = \$19,878.85, an increase of \$672.23. Luke Bower made a motion to approve the budget as presented. Vince Zarndt seconded the motion. The motion was approved.

Individual members were assessed for health and activity. It was felt that Fireman Blake, due to his physical limitations not be put in a position of risk. Luke will talk to Richard about retiring from the Department.

Kayne Molzahn nominated Scott Randall to fill Richard Blake's position of checking the fire trucks at a rate of \$75.00 per month starting August 1, 2019. Vince Zarndt seconded the motion. The motion was approved. Scott Randall accepted the position.

There was considerable discussion as to the service to the Naponee Fire Department of firemen Gene Jelken and Mike Jelken. Dallas Haring made a motion to keep the Jelken's on the department. The motion died for the lack of a second.

Luke Bower made a motion to retire Gene Jelken from the Fire Department insurance list. Scott Randall seconded the motion. The motion was approved with a roll call vote: Kayne - abstained; Dallas - nay; Luke - yes; Kendall - yes; Vince - yes; Scott - yes.

Kayne Molzahn made a motion to retire Mike Jelken from the Naponee Fire Department

insurance list. Kendall Saathoff seconded the motion. The motion was approved with a roll call vote: Dallas Haring - nay; Luke Bower - aye; Kayne Molzahn - aye; Scott Randall - aye; Vince Zarndt - aye; and Kendall Saathoff - aye.

The Secretary/Treasurer is to have a letter written to both Gene and Mike by the September firemans' meeting.

Richard Blake, Mike Jelken and Gene Jelken are to be retired from the Naponee Fire Department insurance list. Luke Bower made a motion to keep the rest of the members as part of the roster on the insurance list. Vince Zarndt seconded the motion. The motion was approved.

The officers and terms of the Board were discussed. Dallas Haring made a motion to retain Scott Randall as Vice President for 2019-2021. Kayne Molzahn seconded the motion. The motion was approved.

Kayne Molzahn made a motion to reinstate Luke Bower as a Director for 2019-2021. Kendall Saathoff seconded the motion. A roll call vote was taken; Dallas - aye; Luke - aye; Vince - aye; Scott - nay; Kendall - nay; Kayne - nay. In that there was a tie in the roll call vote, the President, Aric Werner, was called upon to break the tie vote. Aric Werner voted aye, approving Luke Bower as Director for 2019-2020.

Let the record reflect the following Naponee Rural Fire Protective District Board officers:

President - Aric Werner, 2018-2020
Vice-President - Scott Randall, 2019-2021
Secretary/Treasurer - Dallas Haring, 2018-2020
Director - Luke Bower, 2019-2021
Director - Kayne Molzahn, 2018-2020

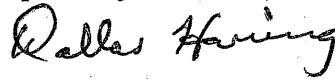
There was considerable discussion as to the increase of our tax asking for next year and beyond. Dallas Haring made a motion to ask for "0" increase in the tax askings for 2020. The motion died for lack of a second.

Luke Bower made a motion to have our tax askings increase to 3.5% for the next 5 years, 2020-2021, 2021-2022, 2022-2023, 2023-2024, 2024-2025. Also included in the motion was the statement that "If we can't get 3.5% without a lot of hoops to jump thru, then we settle for the next highest level that we can get. The motion was seconded by Kayne Molzahn, The motion was approved with a majority roll call vote; Dallas - nay; Kayne - abstain; Luke - aye; Scott - aye; Vince - aye; and Kendall - aye.

Luke Bower made a motion that Jolean's work on the Budget be shown the Department's appreciation by treating her and her spouse to dinner out. Kayne Molzahn seconded the motion. The motion was approved.

Dallas Haring made a motion to adjourn the meeting at 10:00 p.m. Luke Bower seconded the motion. The motion was approved.

Respectfully submitted,

A handwritten signature in cursive script that reads "Dallas Haring".

Dallas Haring
Secretary/Treasurer

General Fund Balance Summary (Ledger)

July 1, 2019 Beginning Balance	\$ 8,920.79
County Treasurer Receipts	19,215.21
Interest Income	9.75
Grant	2,000.00
Refunds	105.00
	<u>\$ 30,250.75</u>
Minus Expenses	<u>24,148.49</u>
June 30, 2020 Ending Balance	\$ 6,102.26

Sinking Fund Balance Summary (Ledger)

July 1, 2019 Beginning Balance	\$ 7,240.51
Interest Income	9.98
June 30, 2020 Ending Balance	<u>\$ 7,250.49</u>

Combined Beginning Balance $\$ 8,920.79 + 7,240.51 = \$ 16,161.30$

Combined Ending Balance $\$ 6,102.26 + 7,250.49 = \$ 13,352.75$

Total Spending (page) $\$ 24,148.49$