



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

Rob Marlatt, Chairperson
Aurora Rural Fire District 6
1305 N S Road
Aurora, NE 68818

Dear Chairperson Marlatt:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Aurora Rural Fire District 6 (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. Payment to Volunteer Fire Department

During our review of the bank statements accompanying the District's audit waiver request, the APA noted that the District paid \$500 to the Aurora Volunteer Fire Department (Department). According to the invoice provided for this payment, the payment was for food; however, the District was unable to provide the underlying documentation to support that the funds disbursed pursuant thereto were indeed used for these purposes.

The Local Government Miscellaneous Expenditure Act (Act), which is found at Neb. Rev. Stat. § 13-2201 (Reissue 2012) et seq., places strict parameters upon certain expenditures of public funds by local governments, including rural and suburban fire protection districts.

Additionally, Neb. Rev. Stat. § 35-901(6) (Reissue 2016) requires the expenditure of all public funds by the Department to be approved by the "taxing authority supporting" it, namely the District, and properly published, as follows:

All expenditures of public funds as defined in the Nebraska Budget Act for support of a volunteer department or its purposes shall be submitted as claims, approved by the taxing authority supporting such department or its purposes, and published as required by law. All such claims shall be properly itemized for proposed expenditure or reimbursement for costs already incurred and paid except as may be otherwise permitted pursuant to section 35-106.

According to Neb. Rev. Stat. § 13-503(7) (Supp. 2019) of the Nebraska Budget Act, the term "public funds" means "all money, including nontax money, used in the operation and functions of governing bodies." Any public funds received by the Department attach to the District to which it belongs – and, therefore, may be assumed to be used for the operation and function of that governing political subdivision. Consequently, such funds are subject to both the requirements of the Act and § 35-901(6).

Furthermore, good internal controls require procedures to ensure that any expenditure of funds by the District, whether directly or through a designated recipient thereof, is not only for a statutorily allowable purpose but also in accordance with the underlying objective of that disbursement. Thus, when a volunteer fire department – or, for that matter, any other entity or person – receives such funds, the District should have procedures for documenting their appropriate use.

Without such procedures, there is an increased risk for the improper, if not prohibited, use of District funds.

We recommend the District implement procedures for documenting the expenditure of public funds by it, whether directly or otherwise, to ensure the proper use of those monies.

2. Payments Not Approved

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

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

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

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

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

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

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

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

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

* * * * *

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**

AURORA RURAL FIRE DISTRICT

TO THE COUNTY BOARD AND COUNTY CLERK OF
HAMILTON 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:

| | | |
|----|-----------|------------------------------------------------------|
| \$ | 32,704.54 | Property Taxes for Non-Bond Purposes |
| \$ | 35,000.00 | Principal and Interest on Bonds |
| \$ | 67,704.54 | Total Personal and Real Property Tax Required |

Outstanding Bonded Indebtedness as of JULY 1, 2020

| | |
|---------------|----------------------------------|
| 525,000.00 | Principal |
| 11,768.75 | Interest |
| \$ 536,768.75 | Total Bonded Indebtedness |

675,822,414

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.Haefner@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

AURORA RURAL FIRE DISTRICT in HAMILTON 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 | \$ 141,608.24 | \$ 710,716.38 | \$ 155,578.80 |
| 3 | Investments | \$ - | \$ - | \$ - |
| 4 | County Treasurer's Balance | \$ - | \$ - | \$ 483.91 |
| 5 | Subtotal of Beginning Balances (Lines 2 thru 4) | \$ 141,608.24 | \$ 710,716.38 | \$ 156,062.71 |
| 6 | Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines) | \$ 64,085.71 | \$ 68,227.68 | \$ 67,691.00 |
| 7 | Federal Receipts | \$ - | \$ - | \$ - |
| 8 | State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4) | \$ - | \$ 96.14 | \$ 97.00 |
| 9 | State Receipts: State Aid | \$ - | \$ - | \$ - |
| 10 | State Receipts: Other | \$ - | \$ 33,051.04 | \$ - |
| 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 | \$ 580,363.44 | \$ 149.91 | \$ - |
| 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) | \$ 36,000.00 | \$ 565,000.00 | \$ - |
| 17 | Total Resources Available (Lines 5 thru 16) | \$ 822,057.39 | \$ 1,377,241.15 | \$ 223,850.71 |
| 18 | Disbursements & Transfers: | | | |
| 19 | Operating Expenses | \$ 35,453.92 | \$ 23,806.69 | \$ 30,000.00 |
| 20 | Capital Improvements (Real Property/Improvements) | \$ - | \$ - | \$ - |
| 21 | Other Capital Outlay (Equipment, Vehicles, Etc.) | \$ - | \$ 564,558.00 | \$ - |
| 22 | Debt Service: Bond Principal & Interest Payments | \$ 39,887.09 | \$ 67,813.75 | \$ 66,768.75 |
| 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) | \$ 36,000.00 | \$ 565,000.00 | \$ - |
| 29 | Total Disbursements & Transfers (Lines 19 thru 28) | \$ 111,341.01 | \$ 1,221,178.44 | \$ 96,768.75 |
| 30 | Balance Forward/Cash Reserve (Line 17 - Line 29) | \$ 710,716.38 | \$ 156,062.71 | \$ 127,081.96 |
| 31 | Cash Reserve Percentage | | | 131% |
| PROPERTY TAX RECAP | | Tax from Line 6 | | \$ 67,691.00 |
| | | County Treasurer's Commission at 0.02% of Line 6 | | \$ 13.54 |
| | | Total Property Tax Requirement | | \$ 67,704.54 |

AURORA RURAL FIRE DISTRICT in HAMILTON 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 | \$ 32,704.54 |
| Sinking Fund | |
| Bond Fund | \$ 35,000.00 |
| _____ Fund | |
| Total Tax Request | ** \$ 67,704.54 |

** 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: |
| Bond Fund | Checking |
| Amount: \$ | 485,000.00 |
| Reason: Transfer of funds to cover purchase of Truck | |

| | |
|--------------------------------------------------------|--------------|
| Transfer From: | Transfer To: |
| Sinking | Checking |
| Amount: | |
| Reason: \$80,000 - Transfer to Cover purchase of Truck | |

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 | 675,822,414 |
| City/Village Valuation included in Township Valuation | |
| General Fund Tax Rate | 0.004839 |
| Township Taxes within City/Village | - |
| 50% of Township Taxes within City/Village | - |
| Projected Township Taxes to be collected | 32,704.54 |

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 |
|-----------------------------|---------------|
| Bond Fund | 18,927.77 |
| Sinking Fund | 64,527.23 |
| | |
| | |
| Total Special Reserve Funds | 83,455.00 |
| Total Cash Reserve | \$ 127,081.96 |
| Remaining Cash Reserve | \$ 43,626.96 |
| Remaining Cash Reserve % | 45% |

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

| | |
|-----------------|------------------------|
| NAME | Aurora Rural Fire Dist |
| ADDRESS | 1305 N S Road |
| CITY & ZIP CODE | Aurora, NE 68818 |
| TELEPHONE | 402-694-3401 |
| WEBSITE | |

| | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER |
|------------------|-------------------|--------------------------------------|---------------------------|
| NAME | Rob Marlatt | Robert Smith | Monica Snider |
| TITLE /FIRM NAME | Chairperson | Sec/Treasurer | Padgett Business Services |
| TELEPHONE | 402-694-2202 | 402-694-3401 | 402-694-4015 |
| EMAIL ADDRESS | | btsmithhuskies@hamilton.net | padgett@hamilton.net |

For Questions on this form, who should we contact (please v 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.

AURORA RURAL FIRE DISTRICT in HAMILTON County
2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

| | | | |
|--------------------------------------------------------------------------------------------------------------|------|----|-----------|
| Total Personal and Real Property Tax Requirements | (1) | \$ | 67,704.54 |
| Motor Vehicle Pro-Rate | (2) | \$ | 97.00 |
| 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 (Cannot be a Negative Number) | (8) | \$ | - |
| Nameplate Capacity Tax | (8a) | \$ | - |

| | | | |
|-----------------------------------|-----|----|------------------|
| TOTAL RESTRICTED FUNDS (A) | (9) | \$ | 67,801.54 |
|-----------------------------------|-----|----|------------------|

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) | \$ | - |
|---------------------------------|------|----|----------|

| | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------------|
| 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> | \$ | 67,801.54 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|------------------|

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

AURORA RURAL FIRE DISTRICT
in
HAMILTON 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 69,776.45
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)

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

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 %
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 2.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 1,744.41
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 71,520.86
(8)

Less: Restricted Funds from Lid Supporting Schedule 67,801.54
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 3,719.32
(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

AURORA RURAL FIRE DISTRICT
IN
HAMILTON 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 AUGUST 2020, at 2 o'clock PM at AURORA FIRE BARN 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 | \$ 111,341.01 |
| 2019-2020 Actual/Estimated Disbursements & Transfers | \$ 1,221,178.44 |
| 2020-2021 Proposed Budget of Disbursements & Transfers | \$ 96,768.75 |
| 2020-2021 Necessary Cash Reserve | \$ 127,081.96 |
| 2020-2021 Total Resources Available | \$ 223,850.71 |
| Total 2020-2021 Personal & Real Property Tax Requirement | \$ 67,704.54 |
| Unused Budget Authority Created For Next Year | \$ 3,719.32 |

Breakdown of Property Tax:

| | |
|---------------------------------------------------------------|--------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 32,704.54 |
| Personal and Real Property Tax Required for Bonds | \$ 35,000.00 |

Cut Off Here Before Sending To Printer

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020****AURORA RURAL FIRE DISTRICT****HAMILTON County**

| SUBDIVISION NAME | | COUNTY | |
|------------------------------------|--------------------------------|-------------------------------------------|-----------------------------------------------------------------|
| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) | Amount Used as Lid Exemption for 2020- 2021 (Column 4) |
| City of Aurora | <i>Indefinite</i> | <i>Fire Station, Vehicles and Fireman</i> | |
| Hall County Mutual Aid | Indefinite | Assistance and buying group | |
| Phillips Fire Department | Indefinite | Fire and Rescue | |
| Giltner Fire Department | Indefinite | Fire and Rescue | |
| Hampton Fire Department | Indefinite | Fire and Rescue | |
| Marquette Fire Department | Indefinite | Fire and Rescue | |
| | | | |
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| | | | |
| | | | |

Total Amount used as Lid Exemption

\$ -

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

HAMILTON County

COUNTY

[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: AURORA FIRE DIST NO 6
 C/O BOB SMITH
 1305 NORTH S ROAD
 AURORA NE 68818**

TAXABLE VALUE LOCATED IN THE COUNTY OF: HAMILTON

| Name of Political Subdivision | Subdivision Type (e.g. city, fire, NRD) | Value attributable to Growth | Total Taxable Value |
|----------------------------------|-----------------------------------------------|---------------------------------|---------------------|
| AURORA FIRE 6 | Fire-District | 13,351,463 | 675,822,414 |

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

I PATRICIA E SANDBERG, HAMILTON 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.

Patricia E Sandberg
(signature of county assessor)



AUG 14 2020
(date)

CC: County Clerk, HAMILTON 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.

Meeting was called to order by President Rob Marlatt. Present for the meeting was Rob Marlatt, Eric Smith and Bob Smith.

Minutes were approved as read by Rob Marlatt. Second by Eric Smith.

Bob Smith handed out the budget to the board members that was prepared by Padgett. The board went over the budget and no questions followed after viewing the budget. The 2% increase was figured into the 2020-2021 budget.

Bank balances were read.

Board discussed possible new members to talk to.

Rob Marlatt mentioned that we will be voting on members and officers next meeting and voting on audit waiver.

Motion for adjournment was made by Eric Smith, second by Bob Smith. Motion carried.

Meeting adjourned.

Secretary Treasure

Bob Smith

Meeting was called to order by President Rob Marlatt. Present for the meeting was Rob Marlatt, Eric Smith, Rod Perry, Brandon Perry and Bob Smith.

Minutes were approved as read by Rob Marlatt. Second by Eric Smith.

Bank balances were all read.

Rod Perry motion to vote yes to the audit waiver. Second by Eric Smith. All members approved audit waiver. Motion carried.

Eric Smith motion to final approve the 2020-2021 budget at \$67,704.54. Brandon Perry second the motion. Motion carried. 2020-2021 budget was approved.

Rural board held election for officers and new members. Brandon Perry motion to keep Rob Marlatt as President. Eric Smith as Vice President and Bob Smith as Secretary/ Treasurer. Rod Perry second the motion. Motion carried. Positions will remain the same for 2020-2021. There were no new names brought up for membership.

The board once again discussed names to bring up for next year for possible members. The board also went over where we were at on truck payments and what possible bills we may have this next year.

Motion for adjournment was made by Eric Smith, second by Bob Smith. Motion carried. Meeting adjourned.

Secretary Treasure

Bob Smith

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

AURORA RURAL FIRE DISTRICT
IN
HAMILTON 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 AUGUST 2020, at 2 o'clock PM at AURORA FIRE BARN 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.

Robert J. Smith

Secretary/Treasurer
Clerk/Secretary

| | |
|----------------------------------------------------------|-----------------|
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Breakdown of Property Tax:

| | |
|---------------------------------------------------------------|--------------|
| Personal and Real Property Tax Required for Non-Bond Purposes | \$ 32,704.54 |
| Personal and Real Property Tax Required for Bonds | \$ 35,000.00 |

ZNEZ

Proof of Publication

OF NEBRASKA }
 } ss.
 of Hamilton }

Johnson, or Paula J. Johnson being first duly sworn, and says that they are co-publishers of the Aurora News-weekly legal newspaper having a bona fide circulation in 300 copies published in Aurora, Nebraska; and said has been published for at least 52 consecutive weeks prior on of attached notice; that said publication is of general that attached notice was published one (1) time (s)

July 29, 2020

Paula J. Johnson

Subscribed to in my presence
and sworn to before me this
29th day July, 2020

Jill L. Bartling
Notary Public

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