



## 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

David Lukassen, Chairperson  
Kimball Rural Fire District  
3242 Road 27 W  
Bushnell, NE 69128

Dear Chairperson Lukassen:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Kimball Rural Fire District (District) for the fiscal year ending 2020. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (2020 Neb. Laws, LB 781, § 8), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the District.

The following information is intended to improve internal controls or result in other operational efficiencies.

### Comments and Recommendations

#### **1. Payments Not Approved**

The APA obtained a copy of the September 17, 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. The APA also noted one District check written during the examination period contained no signature, as shown below.



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.

## **3. Donations**

During our review of the bank statements accompanying the District's audit waiver request, the APA noted that the District paid \$1,000 to the Kimball Volunteer Fire Department (Department) and \$500 to the Kimball Volunteer Women's Auxiliary for “x-mas donation”. These two checks are shown below.

Check 2324 from Kimball Rural Fire District to Kimball Volunteer Fire Dept for \$1,000.00, dated Dec 14, 2019. The check is payable to the order of Kimball Volunteer Fire Dept and is cashed at First Tier Bank.

2324 \$1,000.00 12/19/2019

Check 2325 from Kimball Rural Fire District to Kimball Volunteer Fire Dept for \$500.00, dated Dec 14, 2019. The check is payable to the order of Kimball Volunteer Fire Dept and is cashed at First Tier Bank.

2325 \$500.00 12/24/2019

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.

\* \* \* \* \*

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**

**Kimball Rural Fire District**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
Kimball County

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

**Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:**

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$	40,000.00	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	40,000.00	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of July 1

-	Principal
-	Interest
\$ -	<b>Total Bonded Indebtedness</b>

252,483,588

**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](http://www.auditors.nebraska.gov)

Questions - E-Mail: [Deann.Haeffner@nebraska.gov](mailto: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



## Kimball Rural Fire District in Kimball County

Line No.	TOTAL ALL FUNDS	Actual 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Beginning Net Cash Balance	\$ 84,381.55	\$ 96,166.05	\$ 107,166.81
3	Investments	\$ -	\$ -	\$ 129.15
4	County Treasurer's Balance	\$ 310.20	\$ 343.44	\$ -
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	<b>\$ 84,691.75</b>	<b>\$ 96,509.49</b>	<b>\$ 107,295.96</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 37,340.62	\$ 37,376.90	\$ 39,215.69
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 76.82	\$ 87.95	\$ 75.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ 399.11	\$ -
11	State Receipts: Property Tax Credit	\$ 2,266.54	\$ 2,686.47	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ 941.67	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 98.91	\$ 4,257.00	\$ 2,500.00
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	<b>Total Resources Available (Lines 5 thru 16)</b>	<b>\$ 124,474.64</b>	<b>\$ 142,258.59</b>	<b>\$ 149,086.65</b>
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 27,965.15	\$ 25,952.90	\$ 57,150.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ 10,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 9,009.73	\$ 56,936.65
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	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	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	<b>\$ 27,965.15</b>	<b>\$ 34,962.63</b>	<b>\$ 124,086.65</b>
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	<b>\$ 96,509.49</b>	<b>\$ 107,295.96</b>	<b>\$ 25,000.00</b>
31	Cash Reserve Percentage			44%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 39,215.69
		County Treasurer's Commission at 2% of Line 6		\$ 784.31
		<b>Total Property Tax Requirement</b>		<b>\$ 40,000.00</b>

# Kimball Rural Fire District in Kimball 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	\$ 40,000.00
Sinking Fund	
Bond Fund	\$ -
_____ Fund	
<b>Total Tax Request</b>	<b>** \$ 40,000.00</b>

\*\* 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	252,483,588
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.015843
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	40,000.00

## 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	\$ 25,000.00
Remaining Cash Reserve	\$ 25,000.00
Remaining Cash Reserve %	44%

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>Kimball Rural Fire District</b>
ADDRESS	<b>3242 Road 27 W</b>
CITY & ZIP CODE	<b>Bushnell, NE 69128</b>
TELEPHONE	<b>308-235-3439</b>
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	David Lukassen	Brian "Barry" Frederick	Assunta Nelson
TITLE /FIRM NAME	Chairperson	Secretary / Treasurer	Preparer
TELEPHONE	308-235-3479	308-235-3439	308-241-0222
EMAIL ADDRESS	tluke@megavision.com	frederick.barry15@yahoo.com	assunta_calise@yahoo.com

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.



**Kimball Rural Fire District in Kimball County**  
**2020-2021 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	40,000.00
Motor Vehicle Pro-Rate	(2)	\$	75.00
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)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	\$	<b>40,075.00</b>
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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)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(21)	\$	<b>-</b>
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<b>TOTAL RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the Lid Computation Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</i>	<b>\$ 40,075.00</b>
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

**Kimball Rural Fire District**

in  
Kimball 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 138,646.23  
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)

$$\frac{1,024,690.00}{2020 \text{ Growth per Assessor}} \div \frac{261,063,935.00}{2019 \text{ Valuation}} = \frac{0.39}{\text{Multiply times 100 To get \%}}$$

**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) 3,466.16  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 142,112.39  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule 40,075.00  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 102,037.39  
(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.



# Kimball Rural Fire District

Sept 18, 2020

## Budget Hearing

The Kimball Rural Fire District Budget Hearing was opened at 6:30pm, by vice president Charles Culek. Members Present: Charles Culek, Duane Janick and Brian Fredrick.

Discussion on proposed budget was held. There was no comments from the public, as the public was represented. With no further discussion the budget hearing was closed at 6:35pm.

A motion to approve the 2020-2021 fiscal budget, as presented was made by Duane Janick, seconded by Brian Fredrick. Vote 3 Ayes, 0 Nays. Motion Carried.

A motion to increase the Restricted Fund limit by the 2.5% base increase allowed by law was made by Brian Fredrick, seconded by Duane Janick. Vote 3 Ayes, 0 Nays. Motion Carried.

The total Restricted Fund limit increase as approved by the Board will be 2.5% for the fiscal year 2020-2021.

Motion made by Brian Fredrick, that the Kimball Rural Fire District would like to request an Audit waiver for the fiscal year 2020-2021, and they authorize the sending of the Audit Waiver Request form to the Nebraska State Auditor, requesting the audit requirement be waived. Motion made by Duane Janick, seconded by Brian Fredrick. Vote 3 Ayes, 0 Nays. Motion Carried.

There being no further business, a motion to adjourn was made by Brian

(over)



Frederick, seconded by Duane Janicek. Vote  
4 Ayes, 0 Nays motion CARRIED. Meeting WAS  
Adjourned At. 6:40 pm.

Attest Brian Frederick Sec/Heads

Brian Frederick



## AFFIDAVIT OF PUBLICATION

The undersigned, being duly sworn deposes and says that he is a Principal Clerk of the Western Nebraska Observer, a weekly newspaper of general circulation in Kimball County, State of Nebraska, and that a notice entitled:

Kimball Fire Budget

a true copy of which is hereto attached and made a part hereof, was published in said newspaper 1 consecutive week(s) the first publication having been made the

3 day of September 2020

and the last publication having been made the

3 day of September 2020

that said newspaper has been published weekly in the English language at the City of Kimball, within said county and state for more than fifty-two consecutive weeks, immediately prior to the first date of publication above, and once every week successively since that day, and during all said times has had and now has a bona fide circulation of more than 300 copies weekly and during all said time has been and now is printed in whole or in part in an office maintained by the Publishers at the said place of publication.

Crystal Ramsey

\*\*\*\*\*

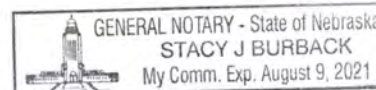
Subscribed in my presence and sworn to before me this 3rd day of September 2020

Stacy J Burback

Notary Public

My commission expires August 9 2021

(SEAL)



### NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Kimball Rural Fire District  
IN  
Kimball 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 10th day of September 2020, at 6:30 o'clock P.M. at Kimball 4H Building 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.

Brian Frederick, Secretary / Treasurer

2018-2019 Actual Disbursements & Transfers	\$ 27,965.15
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 34,962.63
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 124,086.65
2020-2021 Necessary Cash Reserve	\$ 25,000.00
2020-2021 Total Resources Available	\$ 149,086.65
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 40,000.00
Unused Budget Authority Created For Next Year	\$ 102,037.39

#### Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 40,000.00
Personal and Real Property Tax Required for Bonds	\$

#102305 September 3, 2020



**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 20<sup>th</sup>, of each year}*

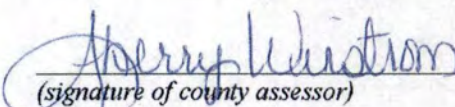
**TO: KIMBALL RURAL FIRE DISTRICT  
C/O BARRY FREDERICK  
3242 RD 27 W  
BUSHNELL, NE 69128**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: KIMBALL**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
KIMBALL RURAL FIRE	Fire-District	1,024,690	252,483,588

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

I SHERRY WINSTROM, KIMBALL 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, KIMBALL 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.*



June 23, 2020

Delayed Annual meeting, because of covid, was  
Called to order by President Dave Lukassen, At  
7:30 pm.

Members Present Dave Lukassen, Duane Janicek  
Glendel Snyder and Brian Frederick

Minutes of last meeting, was read. 2019. motion  
made by Duane Janicek, second Dave Lukassen. Vote 4 Ayes  
0 Nays motion carried

Treasurer Report was given	Checking	29,253.48
As of June 22, 2020	<Dis	83,009.90
	total cash	112,266.38

Motion made by Duane Janicek to Approve report, seconded by Dave  
Lukassen, Vote 4 Ayes - 0 Nays motion carried.

With no old or new business, Adjourned to meet with the  
Volunteer fire board. Activity for the 2019-2020 season was

14 Rural calls	-	174 man hrs
12 city calls	-	164 man hrs
18 mutual Aid calls	-	219 man hrs.

Requested Funds

3 Air Pack Bottles	#1725.
Chiefs wage	#3400.
Training Expense	#3000.

Discussed fixing K-4 pump engine or replacing truck.  
Decided to investigate repair engine.

adjourned to discuss requested funds.



motion made by Duane Janick to give a check of \$6400. to fire board and by tanks AS needed.

Discussed replacement of Glendel Snyders position on the board, due to health reasons. Start to hunt for A replacement.

No further business Motion made by Duane Janick to adjourn Second Dave Luckassen, Vote 4 Aye. Cray motion carried Adjourned at 8:44 pm.

Beinn Fredrick Sep/1990

#1752  
#3400  
#3000

3 Air Force Bottles  
Chief's work  
Training Expenses

discussed fixing K-4 pump engine or replacing tank. decided to investigate repairs & engine.

agreed to discuss replacement of engine.