November 13, 2020

Rodney Elm, Chairperson
Genoa Rural Fire District 3
PO Box 35
Fullerton, NE 68638

Dear Chairperson Elm:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Genoa Rural Fire District 3 (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

Lack of Dual Signatures

The APA obtained the monthly statements for the District’s bank accounts from its fiscal year 2020 audit waiver request. From those statements, the APA noted that all District checks written during the examination period contained only one signature.

Nebraska law requires both the Secretary-Treasurer and the President of the District to sign all checks approved by the Board. In particular, Neb. Rev. Stat. § 35-511 (Reissue 2016) states that those checks “shall bear the signature of the secretary-treasurer and the countersignature of the president of such district.”

In addition, good internal controls and sound accounting practices require procedures to ensure that District checks contain the statutorily required endorsements.

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

We recommend the Board implement procedures to require dual signatures, from both the Secretary-Treasurer and the President, on all District checks, as required by law.

* * * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the District’s policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the District.
This communication is intended solely for the information and use of the District and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact Dakota Christensen at 402-499-8702 or dakota.christensen@nebraska.gov.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
2020-2021
STATE OF NEBRASKA
GENERAL BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
Nance 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: |
|-------------|-----------------|
| $ 75,131.08 | Property Taxes for Non-Bond Purposes |
|            | Principal and Interest on Bonds |
| $ 75,131.08 | Total Personal and Real Property Tax Required |

<table>
<thead>
<tr>
<th>Outstanding Bonded Indebtedness as of July, 1 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 700,000.00 Principal</td>
</tr>
<tr>
<td>$ 154,687.50 Interest</td>
</tr>
<tr>
<td>$ 854,687.50 Total Bonded Indebtedness</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total General Fund Certified Valuation (All Counties)</th>
</tr>
</thead>
<tbody>
<tr>
<td>375,655,391 (Certification of Valuation(s) from County Assessor MUST be attached)</td>
</tr>
</tbody>
</table>

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 [X] NO

If YES, Please attach Trade Name Report.

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

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
<table>
<thead>
<tr>
<th>Line No.</th>
<th>TOTAL ALL FUNDS</th>
<th>Actual 2018 - 2019 (Column 1)</th>
<th>Actual/Estimated 2019 - 2020 (Column 2)</th>
<th>Adopted Budget 2020 - 2021 (Column 3)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Beginning Balances, Receipts, &amp; Transfers:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Beginning Net Cash Balance</td>
<td>$329,820.07</td>
<td>$1,141,600.96</td>
<td>$331,853.16</td>
</tr>
<tr>
<td>3</td>
<td>Investments</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4</td>
<td>County Treasurer's Balance</td>
<td>$35.43</td>
<td>$210.45</td>
<td>$624.81</td>
</tr>
<tr>
<td>5</td>
<td>Subtotal of Beginning Balances (Lines 2 thru 4)</td>
<td>$329,855.50</td>
<td>$1,141,811.41</td>
<td>$332,477.97</td>
</tr>
<tr>
<td>6</td>
<td>Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)</td>
<td>$55,971.66</td>
<td>$54,353.07</td>
<td>$73,657.92</td>
</tr>
<tr>
<td>7</td>
<td>Federal Receipts</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>8</td>
<td>State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)</td>
<td>$136.90</td>
<td>$185.00</td>
<td>$150.00</td>
</tr>
<tr>
<td>9</td>
<td>State Receipts: State Aid</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>10</td>
<td>State Receipts: Other</td>
<td>$11,877.76</td>
<td>$13,100.28</td>
<td>$10,000.00</td>
</tr>
<tr>
<td>11</td>
<td>State Receipts: Property Tax Credit</td>
<td>$5,687.76</td>
<td>$7,534.81</td>
<td>-</td>
</tr>
<tr>
<td>12</td>
<td>Local Receipts: Nameplate Capacity Tax</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>13</td>
<td>Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)</td>
<td>$143.53</td>
<td>$(226.38)</td>
<td>-</td>
</tr>
<tr>
<td>14</td>
<td>Local Receipts: Other</td>
<td>$739,414.30</td>
<td>$88,822.68</td>
<td>$1,000.00</td>
</tr>
<tr>
<td>15</td>
<td>Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>16</td>
<td>Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>17</td>
<td>Total Resources Available (Lines 5 thru 16)</td>
<td>$1,143,087.41</td>
<td>$1,315,580.87</td>
<td>$417,285.89</td>
</tr>
<tr>
<td>18</td>
<td>Disbursements &amp; Transfers:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Operating Expenses</td>
<td>$1,275.00</td>
<td>$9,866.84</td>
<td>$8,000.00</td>
</tr>
<tr>
<td>20</td>
<td>Capital Improvements (Real Property/Improvements)</td>
<td>1.00</td>
<td>$957,140.92</td>
<td>-</td>
</tr>
<tr>
<td>21</td>
<td>Other Capital Outlay (Equipment, Vehicles, Etc.)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>22</td>
<td>Debt Service: Bond Principal &amp; Interest Payments</td>
<td>-</td>
<td>$16,095.14</td>
<td>$300,000.00</td>
</tr>
<tr>
<td>23</td>
<td>Debt Service: Payments to Retire Interest-Free Loans (Public Airports)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>24</td>
<td>Debt Service: Payments to Bank Loans &amp; Other Instruments (Fire Districts)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>25</td>
<td>Debt Service: Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>26</td>
<td>Judgments</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>27</td>
<td>Transfers Out of Surplus Fees</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>28</td>
<td>Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>29</td>
<td>Total Disbursements &amp; Transfers (Lines 19 thru 28)</td>
<td>$1,276.00</td>
<td>$983,102.90</td>
<td>$308,000.00</td>
</tr>
<tr>
<td>30</td>
<td>Balance Forward/Cash Reserve (Line 17 - Line 29)</td>
<td>$1,141,811.41</td>
<td>$332,477.97</td>
<td>$109,285.89</td>
</tr>
<tr>
<td>31</td>
<td>Cash Reserve Percentage</td>
<td></td>
<td>35%</td>
<td></td>
</tr>
</tbody>
</table>

**PROPERTY TAX RECAP**

- **Tax from Line 6**: $73,657.92
- **County Treasurer's Commission at 2% of Line 6**: $1,473.16
- **Total Property Tax Requirement**: $75,131.08
Genoa Rural Fire District #3 in Nance 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:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Property Tax Request</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$75,131.08</td>
</tr>
<tr>
<td>Sinking Fund</td>
<td></td>
</tr>
<tr>
<td>Bond Fund</td>
<td>$</td>
</tr>
</tbody>
</table>

Total Tax Request $75,131.08

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

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation 375,655,391

City/Village Valuation included in Township Valuation

General Fund Tax Rate 0.020000

Township Taxes within City/Village -

50% of Township Taxes within City/Village -

Projected Township Taxes to be collected $75,131.08

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.

Cash Reserve

<table>
<thead>
<tr>
<th>Special Reserve Fund Name</th>
<th>Amount</th>
</tr>
</thead>
</table>

Total Special Reserve Funds

Total Cash Reserve $109,285.89

Remaining Cash Reserve $109,285.89

Remaining Cash Reserve % 35%
# CORRESPONDENCE INFORMATION

**ENTITY OFFICIAL ADDRESS**

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

<table>
<thead>
<tr>
<th>NAME</th>
<th>Genoa Rural Fire Dist #3</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADDRESS</td>
<td>PO Box 35</td>
</tr>
<tr>
<td>CITY &amp; ZIP CODE</td>
<td>Fullerton NE 68638</td>
</tr>
<tr>
<td>TELEPHONE</td>
<td>402-993-9950</td>
</tr>
</tbody>
</table>

### BOARD CHAIRPERSON

<table>
<thead>
<tr>
<th>NAME</th>
<th>Rodney Elm</th>
</tr>
</thead>
<tbody>
<tr>
<td>TITLE /FIRM NAME</td>
<td>Chairperson</td>
</tr>
<tr>
<td>TELEPHONE</td>
<td>402-920-1156</td>
</tr>
</tbody>
</table>

### CLERK/TREASURER/SUPERINTENDENT/OTHER

<table>
<thead>
<tr>
<th>NAME</th>
<th>Steve Lund</th>
</tr>
</thead>
<tbody>
<tr>
<td>TITLE /FIRM NAME</td>
<td>Treasurer</td>
</tr>
<tr>
<td>TELEPHONE</td>
<td>402-995-9104</td>
</tr>
</tbody>
</table>

### PREPARATOR

<table>
<thead>
<tr>
<th>NAME</th>
<th>SuAnn Engel</th>
</tr>
</thead>
<tbody>
<tr>
<td>TITLE /FIRM NAME</td>
<td>Budget Preparer</td>
</tr>
<tr>
<td>TELEPHONE</td>
<td>402-993-9950</td>
</tr>
<tr>
<td>EMAIL ADDRESS</td>
<td><a href="mailto:suann.engel@yahoo.com">suann.engel@yahoo.com</a></td>
</tr>
</tbody>
</table>

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [x] 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.
## Genoa Rural Fire District #3 in Nance County
### 2020-2021 LID SUPPORTING SCHEDULE

### Calculation of Restricted Funds

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Personal and Real Property Tax Requirements</td>
<td>$75,131.08</td>
</tr>
<tr>
<td>Motor Vehicle Pro-Rate</td>
<td>$150.00</td>
</tr>
<tr>
<td>In-Lieu of Tax Payments</td>
<td>$0</td>
</tr>
<tr>
<td>Transfers of Surplus Fees</td>
<td>$0</td>
</tr>
</tbody>
</table>

Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Year Capital Improvements Excluded from Restricted Funds (From 2019-2020 Lid Exceptions, Line (10))</td>
<td>$</td>
</tr>
<tr>
<td>LESS: Amount Spent During 2019-2020</td>
<td>$</td>
</tr>
<tr>
<td>LESS: Amount Expected to be Spent in Future Budget Years</td>
<td>$</td>
</tr>
</tbody>
</table>

Amount to be included as Restricted Funds (Cannot be a Negative Number)        | $        |

Nameplate Capacity Tax                                                        | $        |

### TOTAL RESTRICTED FUNDS (A)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$75,281.08</td>
</tr>
</tbody>
</table>

### Lid Exceptions

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Improvements Budgeted (Purchase of Real Property and improvements on Real Property)</td>
<td>$</td>
</tr>
<tr>
<td>LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation.)</td>
<td>$</td>
</tr>
</tbody>
</table>

Agrees to Line (7).                                                           | $        |

Allowable Capital Improvements                                               | $        |

Bonded Indebtedness                                                          | $        |

Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only) | $        |

Interlocal Agreements/Joint Public Agency Agreements                          | $        |

Public Safety Communication Project - Statute 86-416 (Fire Districts Only)    | $75,131.08 |

Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only) | $        |

Judgments                                                                    | $        |

Refund of Property Taxes to Taxpayers                                        | $        |

Repairs to Infrastructure Damaged by a Natural Disaster                      | $        |

### TOTAL LID EXCEPTIONS (B)

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$75,131.08</td>
</tr>
</tbody>
</table>

### TOTAL RESTRICTED FUNDS

For Lid Computation (To Line 9 of the Lid Computation Form)
To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$150.00</td>
</tr>
</tbody>
</table>

Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.
Genoa Rural Fire District #3
in
Nance 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

Option 1 - (1) 4,923.28

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. ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%

   1,484,665.00 / 381,994,737.00 = 0.39 %

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

3. ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

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

   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) 123.08

   (7)

   Total Restricted Funds Authority = Line (1) + Line (7) 5,046.36

   (8)

   Less: Restricted Funds from Lid Supporting Schedule 150.00

   (9)

   Total Unused Restricted Funds Authority = Line (8) - Line (9) 4,896.36

   (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.
<table>
<thead>
<tr>
<th>Description of Capital Improvement</th>
<th>Amount Budgeted</th>
</tr>
</thead>
</table>

Total - Must agree to Line 10 on Lid Support Page 4

$ ___________________
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Genoa Rural Fire District #3
IN
Nance 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 27th day of August 2020, at 7:00 o'clock P.M. at Genoa Fire Hall, Genoa, NE 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.

2018-2019 Actual Disbursements & Transfers $ 1,276.00
2019-2020 Actual/Estimated Disbursements & Transfers $ 983,102.90
2020-2021 Proposed Budget of Disbursements & Transfers $ 308,000.00
2020-2021 Necessary Cash Reserve $ 109,285.89
2020-2021 Total Resources Available $ 417,285.89
Total 2020-2021 Personal & Real Property Tax Requirement $ 75,131.08
Unused Budget Authority Created For Next Year $ 4,896.36

Breakdown of Property Tax:
Personal and Real Property Tax Required for Non-Bond Purposes $ 75,131.08
Personal and Real Property Tax Required for Bonds $ -
**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**  
**REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020**

**Genoa Rural Fire District #3**  
**Nance County**

<table>
<thead>
<tr>
<th>Parties to Agreement (Column 1)</th>
<th>Agreement Period (Column 2)</th>
<th>Description (Column 3)</th>
<th>Amount Used as Lid Exemption for 2020-2021 (Column 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belgrade, Fullerton &amp; Genoa Fire Districts, City of Fullerton &amp; Genoa</td>
<td>Annually</td>
<td>Mutual Finance</td>
<td>$75,131.08</td>
</tr>
</tbody>
</table>

Total Amount used as Lid Exemption $75,131.08
List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.
State of Nebraska  
County of Nance  

Mary Kay Johnson, being duly first sworn, deposes and says she is the editor of . . .

The Genoa Leader Times

a weekly legal newspaper having a bona fide circulation of more than 300 newspapers published in Genoa, Nebraska 68840; and said newspaper has been published for at least 52 consecutive weeks prior to the publication of this notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

August 19, 2020

(Dates)

Mary Kay Johnson

(Signature)

Subscribed in my presence and sworn to before me this 25th day of August, 2020

Susann M. Czarnik

(Notary Public)

NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY

Genoa Rural Fire District #3
IN
Nance 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 31st day of August 2020, at 7:00 o'clock P.M. at Genoa Fire Hall, Genoa, NE 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.

Sue Ann Engel - Budget Preparer

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers $1,278.00
2019-2020 Actual/Estimated Disbursements & Transfers $983,102.90
2020-2021 Proposed Budget of Disbursements & Transfers $308,000.00
2020-2021 Necessity Cash Reserve $10,000.00
2020-2021 Total Resources Available $417,285.69
Total 2020-2021 Personnel & Real Property Tax Requirement $75,131.08
Unused Budget Authority Created For Next Year $4,896.36

Breakdown of Property Tax:
Personal and Real Property Tax Required for Non-Bond Purposes $75,131.08
Personal and Real Property Tax Required for Bonds $-

Publish August 19, 2020

Total $ 55.00
Annual Meeting 2020

Date of Meeting: 8-31-2020 @ NEW FIRE HALL
Meeting Called to order by: Rod Elm
Board members present: All Steve L, Brad T, Shane C, Jim Holmeca Rod E
Others present: Sue Ann Engel, Darren Nelson, Shawn Strain

Minutes: approved by:
Aye: All

2nd by:

Nay:

Treasury report:
ck: 29,005.70
Building Fund 123,897.35 Savings 18,397.25
(Total) 336,303.30 - 164,000 +/- = 172,300 +/-

Old Business:

New Business:

Annual Budget

Discussion by Darren on 4-wheeler need. Darren & Shawn will

Approve Budget for another 4 years to 2024

Motion to elect Brad Ternus for another 4 years to 2024

Leave Officers the same for next year. Rod Elm Pres

Shane Cramnik Vice President Steve Lund Sec/Trea

Motion to: approve treasurer report by Shane C. 2nd by Brad T

All I

Motion to: Approve the Budget by Jim H 2nd Shane C. Jim H By: Roy 5 yeas

Approve the budget by Jim H 2nd Shane C. Jim H By: Roy 5 yeas

Motion to: approve the budget by Jim H 2nd Shane C. Jim H By: Roy 5 yeas

2. New Sue Ann Engel to do the budget for next year (for $250 in July 2021)

Motion to:

Outstanding Bills:
1. Buxton Contract $161,154.22 (Final Bill)
2. Applied Contract $694,18
3. Puente Valley Contract $2,632.25
4. Sack $309.76
5. Grain $558.87
6. Bond payment $44,625 in Oct 1 family market

Motion to pay bills approved by:
Aye: Jim H Shane C Brad T 2nd by Shane C

Nay: 

Motion to adjourn by:
Aye: All 2nd by: Jim H

Nay: 

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: GENOA FIRE DIST #3
SUANN ENGEL
PO BOX 338
FULLERTON, NE 68638

TAXABLE VALUE LOCATED IN THE COUNTY OF: NANCE

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type (e.g. city, fire, NRD)</th>
<th>Value attributable to Growth</th>
<th>Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENOA FIRE DIST #3</td>
<td>Fire-District</td>
<td>1,252,155</td>
<td>253,657,927</td>
</tr>
</tbody>
</table>

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

I, MEGAN ZOUCHA, NANCE 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]
(Megan Zoucha)
(date) 8-12-20

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

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division, Rev. 07/2010
CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH
(form 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: GENOA FIRE DISTRICT
STEVEN LUND, CLERK
43228 N 380 AVE
GENOA NE 68640

TAXABLE VALUE LOCATED IN THE COUNTY OF: PLATTE

<table>
<thead>
<tr>
<th>Name of Political Subdivision</th>
<th>Subdivision Type (e.g., city, fire, NRD)</th>
<th>Value attributable to Growth</th>
<th>Total Taxable Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>GENOA RFD</td>
<td>Fire-District</td>
<td>232,510</td>
<td>121,997,464</td>
</tr>
</tbody>
</table>

*Value attributable to growth is determined pursuant to section 13-318 which includes real and personal property and annexation, if applicable.

I, TOM PLACZEK, PLATTE 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]  August 14, 2020
(date)

CC: County Clerk, PLATTE 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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division, Rev. 07/2010