



## 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

Gregg Kreifels, Chairperson  
Dunbar Rural Fire District  
995 12<sup>th</sup> Street  
Syracuse, NE 68446

Dear Chairperson Kreifels:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Dunbar 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 3, 2019, meeting minutes for the Board of Directors (Board) of the District. Those minutes fail to reflect the Board's approval of any District expenditures.

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

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

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

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

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

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

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

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

## **2. Lack of Dual Signatures**

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

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

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

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

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

\* \* \* \* \*

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the District's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the District.

This communication is intended solely for the information and use of the District and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Mark Avery", with a long, sweeping horizontal line extending to the right.

Mark Avery, CPA  
Assistant Deputy Auditor

**2020-2021  
STATE OF NEBRASKA  
GENERAL BUDGET FORM**

**DUNBAR RURAL FIRE**

TO THE COUNTY BOARD AND COUNTY CLERK OF  
OTOE County

This budget is for the Period JULY 1, 2019, through JUNE 30, 2020

**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:

\$	14,001.82	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	14,001.82	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of JULY 1, 2019

	-	Principal
	-	Interest
\$	146,886,623	<b>Total Bonded Indebtedness</b>

**Total General Fund Certified Valuation (All Counties)**

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

**County Clerk's Use ONLY**

**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.

**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)

**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

# DUNBAR RURAL FIRE in OTOE 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	\$ 33,961.08	\$ 40,606.67	\$ 41,762.45
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ -	\$ 157.16	\$ 125.19
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	<b>\$ 33,961.08</b>	<b>\$ 40,763.83</b>	<b>\$ 41,887.64</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 11,107.10	\$ 12,950.34	\$ 13,727.27
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 28.39	\$ 38.67	\$ 45.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 869.23	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 196,166.39	\$ 79,879.67	\$ 75,000.00
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>\$ 242,132.19</b>	<b>\$ 133,632.51</b>	<b>\$ 130,659.91</b>
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 5,903.81	\$ 15,397.12	\$ 20,000.00
20	Capital Improvements (Real Property/Improvements)	\$ 195,464.55	\$ 76,347.75	\$ 80,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 25,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ -	\$ -	\$ -
25	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>\$ 201,368.36</b>	<b>\$ 91,744.87</b>	<b>\$ 125,000.00</b>
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	<b>\$ 40,763.83</b>	<b>\$ 41,887.64</b>	<b>\$ 5,659.91</b>
31	Cash Reserve Percentage			28%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 13,727.27
		County Treasurer's Commission at 2% of Line 6		\$ 274.55
		<b>Total Property Tax Requirement</b>		<b>\$ 14,001.82</b>

# DUNBAR RURAL FIRE in OTOE 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	\$ 11,481.49
Sinking Fund	\$ 2,520.33
Bond Fund	\$ -
_____ Fund	
<b>Total Tax Request</b>	<b>** \$ 14,001.82</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	0
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	#DIV/0!
Township Taxes within City/Village	#DIV/0!
50% of Township Taxes within City/Village	#DIV/0!
Projected Township Taxes to be collected	#DIV/0!

## 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	\$ 5,659.91
Remaining Cash Reserve	\$ 5,659.91
Remaining Cash Reserve %	28%

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>LANNY BURR CPA</b>
ADDRESS	<b>995 12TH STREET</b>
CITY & ZIP CODE	<b>SYRACUSE 68446</b>
TELEPHONE	<b>402-269-2877</b>
WEBSITE	<b>CPABURR.COM</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	GREGG KREIFELS	ED NEELS	LANNY BURR CPA
TITLE /FIRM NAME	Chairperson	TREASURER	BURR & ASSOCIATES LLC
TELEPHONE	402-259-3195	402-259-4125	402-269-2877
EMAIL ADDRESS			LANNY@CPABURR.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.

**DUNBAR RURAL FIRE in OTOE County**  
**2020-2021 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	14,001.82
Motor Vehicle Pro-Rate	(2)	\$	45.00
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>14,046.82</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>14,046.82</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.

## DUNBAR RURAL FIRE

in  
OTOE 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 14,028.41  
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)

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

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %

(4)

5 / 5 = 100.00 %  
# of Board Members Total # of Members in  
voting "Yes" for Increase 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                      %  
(5)

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 490.99  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 14,519.40  
(8)

Less: Restricted Funds from Lid Supporting Schedule 14,046.82  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 472.58  
(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

DUNBAR RURAL FIRE  
IN  
OTOE 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 8:00 o'clock P.M. at DUNBAR RURAL FIRE HALL for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

	Clerk/Secretary
2018-2019 Actual Disbursements & Transfers	\$ 201,368.36
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 91,744.87
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 125,000.00
2020-2021 Necessary Cash Reserve	\$ 5,659.91
2020-2021 Total Resources Available	\$ 130,659.91
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 14,001.82
Unused Budget Authority Created For Next Year	\$ 472.58

### Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 14,001.82
Personal and Real Property Tax Required for Bonds	\$ -

Cut Off Here Before Sending To Printer

# SYRACUSE JOURNAL-DEMOCRAT

823 CENTRAL AVE  
NEBRASKA CITY, NEBRASKA

## PROOF OF PUBLICATION

The State of Nebraska, } SS.  
County of Otoe,

**Kirt Manion**...being first duly sworn, says that he is  
The Editor for the SYRACUSE JOURNAL-DEMOCRAT,  
a legal newspaper which is published and is in general  
circulation in Otoe County, Nebraska, and is printed  
weekly at its office in Syracuse, Nebraska; that said  
newspaper has been so published for more than fifty-two  
consecutive weeks prior to the publication of the annexed  
notice, and has a bona fide circulation of more than three  
hundred copies each issue.

That to affiant's personal knowledge the annexed  
notice was published in said newspaper 1 consecutive  
weeks, beginning with the issue of July 31, 2020,  
and in every subsequent issue of said newspaper up to  
and including the issue of July 31, 2020

Publisher's fee at legal rate is \$. 28.50

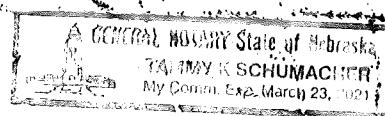
[Signature]

Subscribed and sworn to before me this 31<sup>st</sup> Day of

July, 2020

[Signature]  
Notary Public

My Commission expires March 23, 2021



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IN  
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Personal and Real Property Tax Required for Bonds	\$ -

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IN  
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Total 2020-2021 Personal & Real Property Tax Requirement	\$ 14,001.82
Unused Budget Authority Created For Next Year	\$ 472.58
<b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 14,001.82
Personal and Real Property Tax Required for Bonds	\$ -

Dunbar Rural Fire District

August 11, 2020

Location: Teleconference

Date: August 11, 2020

Chairman Greg Kreifels called the meeting order

Present were \_\_Pete, Ed, Dean, Bob, Dennis\_\_\_\_\_

**Resolution Requesting a Preliminary Levy From County Board**

**RESOLUTION NO. \_\_2020-1\_\_**

First item of business was to approve the budget base limitation tax increase of 2.5% for levy allocation to the county board for the General Fund Dean motioned to accept the budget base limitation tax increase of 2.5% tax levy allocation for the General Fund for and B seconded the motion.

Voting yes - were Unanimous

Voting no - were \_\_\_\_\_

The second item of business was to approve an additional 1% in allowable increase, which Was so moved by Ed and seconded by Dennis

Voting yes – were Unanimous

Voting no - were \_\_\_\_\_

<u>Fund</u>	<u>Tax Request</u>
General Fund	\$ 11,481.49
Sinking Fund	2,520.33
	_____
Total	\$ 14,001.82
	=====

Motion to adjourn meeting by Bab. Seconded by Den

Voting yes – were Unanimous

Voting no – were \_\_\_\_\_

Meeting was adjourned

Greg Kreifels

Board Chairperson

Greg Kreifels

Dated this 11 day of August, 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.  
b) community colleges, and c) school districts)

**TAX YEAR 2020**

(certification required on or before August 20th, of each year)

TO : DUNBAR FIRE DISTRICT  
% ED NEELS  
368 S 46TH RD  
DUNBAR NE 68346-

**TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE COUNTY**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
DUNBAR FIRE	FIRE-DISTRICT	95,160	146,886,623

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

I Christina M. Smallfoot, Otoe 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.

Christina M. Smallfoot  
(signature of county assessor)

08-18-2020  
(date)

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

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2020

# RESOLUTION 8-25-20-30

WHEREAS, in accordance with State Statutes 77-3442 and 77-3443, it is the County Board's responsibility to determine the allocation of levy authority to the Rural Fire Districts, Hospital Districts and Agricultural Societies, and

WHEREAS the County Board may allocate up to 15 cents to the miscellaneous districts listed above, excluding capital lease contracts approved prior to July 1, 1998, and

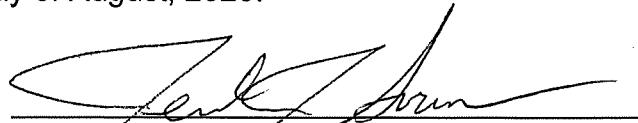
WHEREAS the applicable political subdivisions have made their tax requests for the 2020-2021 fiscal year, and

WHEREAS the County Assessor has certified the valuations for each applicable political subdivision,


THEREFORE, BE IT RESOLVED that the following allocations be made:

FY 2020-2021			
Political Subdivision	Valuation	Tax Request	Levy
Community Memorial Hospital	\$1,265,273,987	\$ 120,156.81	0.009497
Agricultural Society	\$2,389,817,079	\$ 93,311.72	0.003905
Capital Improvement	\$2,389,817,079	\$ 50,000.00	0.002092
Dunbar Rural Fire District	\$146,886,623	\$ 11481.49	0.007817
Sinking Fund	\$146,886,623	\$ 2,520.33	0.001716
Nebraska City Rural Fire District	\$426,870,805	\$ 29,321.59	0.006869
Sinking Fund	\$426,870,805	\$ 26,529.06	0.006215
Palmyra Rural Fire District	\$332,345,947	\$ 64,227.80	0.019326
Sinking Fund	\$332,345,947	\$ 19,700.00	0.005928
Bond Fund	\$332,345,947	\$ 25,100.00	0.007552
Syracuse Rural Fire District	\$345,474,933	\$ 36,469.23	0.010556
Sinking Fund	\$345,474,933	\$ 27,066.02	0.007834
Talmage Rural Fire District	\$175,300,504	\$ 21,662.83	0.012358
Sinking Fund	\$175,300,504	\$ 8,424.44	0.004806
Unadilla Rural Fire District	\$174,929,879	\$ 15,500.00	0.008861
Ambulance Fund	\$174,929,879	\$ 1,000.00	0.000572
Sinking Fund	\$174,929,879	\$ 3,000.00	0.001715

Passed and approved this 25<sup>th</sup> day of August, 2020.

  
Jerad Sornson, Chairman of the Board

ATTEST

  
Jennifer Bassinger, Otoe County Clerk





DUNBAR RURAL FIRE in OTOE County  
**2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement	Amount Budgeted
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Total - Must agree to Line 10 on Lid Support Page 4

\$	-
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Dunbar Rural Fire District

August 11, 2020

Location: Dunbar fire Hall

Date: August 11, 2020

Chairman Greg Kreifels called the meeting order

Present were \_\_Pete, Ed, Dean, Bob, Dennis\_\_

**Resolution Requesting a Preliminary Levy From County Board**

**RESOLUTION NO. 2020-1**

First item of business was to approve the budget base limitation tax increase of 2.5% for levy allocation to the county board for the General Fund Dean motioned to accept the budget base limitation tax increase of 2.5% tax levy allocation for the General Fund for and B seconded the motion.

Voting yes - were Unanimous

Voting no - were \_\_\_\_\_

The second item of business was to approve an additional 1% in allowable increase, which Was so moved by Ed and seconded by Dennis

Voting yes - were Unanimous

Voting no - were \_\_\_\_\_

<u>Fund</u>	<u>Tax Request</u>
General Fund	\$ 11,481.49
Sinking Fund	2,520.33
	_____
Total	\$ 14,001.82
	=====

**Resolution No. 2020-1**

WHEREAS, Nebraska Statute 77-3443 (3) requires that all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation to the county board; and

WHEREAS, the Otoe County Board is the levy authority for the Dunbar Rural Fire District;

NOW, THEREFORE BE RESOLVED that the following is said Board's tax request for budget year 2020-2021

The third item of business was to use the budget document as the audit waiver, a motion was so moved to use the budget document as the audit wavier by Dean  
the motion was seconded by Bob

Voting yes - were: Chun  
Voting no --were: \_\_\_\_\_

Discussion in regards to the existing building and what should be done with it since the new building was completed and all the emergency vehicle, equipment and office equipment had been moved over to the new building. Greg said that a Dunbar city council member had been in contact with him about what their intentions were with the building since they were no longer using it. They were concerned that since they used the fire hall as the office for the city clerk and to hold their council meetings each month that if it were sold to someone else, they would not have a location. Greg discussed that they were interested in purchasing the building for the city to continue to use as their office and to hold their council meeting. The building would be beneficial to them as they would be able to utilize the rest of the building to be able to store their equipment and tools for their water department. It was decided that Greg was going to reach out to the city council member that had contacted him and discuss what they would offer for the building. Once he heard something back, he would call together another meeting to vote to either accept or decline their offer.

Motion to adjourn meeting by Bab. Seconded by Den

Voting yes – were Unanimous

Voting no – were \_\_\_\_\_

Meeting was adjourned

Greg Kreifels  
Board Chairperson

Greg Kreifels

Dated this 11 day of August, 2020