



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

James W. Lichtenberg, Chairperson
Cedar Bluffs Suburban Fire Protection District 7
1848 County Rd 15
Colon, NE 68018

Dear Chairperson Lichtenberg:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Cedar Bluffs Suburban Fire Protection District 7 (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,

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

Mark Avery, CPA
Assistant Deputy Auditor

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

Cedar Bluffs Suburban Fire Protection District #7

TO THE COUNTY BOARD AND COUNTY CLERK OF
Saunders 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:

\$	223,921.18	Property Taxes for Non-Bond Purposes
\$	95,000.00	Principal and Interest on Bonds
\$	318,921.18	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2020

	500,000.00	Principal
	30,047.28	Interest
\$	530,047.28	Total Bonded Indebtedness

559,802,963	Total General Fund Certified Valuation (All Counties) <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>
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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.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

Cedar Bluffs Suburban Fire Protection District #7 in Saunders 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	\$ 376,678.74	\$ 317,777.22	\$ 182,069.49
3	Investments	\$ 352,632.39	\$ 459,667.43	\$ 470,032.61
4	County Treasurer's Balance	\$ 3,758.02	\$ 2,584.04	\$ 3,348.03
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 733,069.15	\$ 780,028.69	\$ 655,450.13
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 193,336.30	\$ 202,311.47	\$ 312,667.82
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 593.06	\$ 478.62	\$ 500.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 2,697.42	\$ 41.00	\$ 75.00
11	State Receipts: Property Tax Credit	\$ 12,474.59	\$ 14,928.85	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 53,589.06	\$ 529,964.07	\$ 63,050.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 995,759.58	\$ 1,527,752.70	\$ 1,031,742.95
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 88,605.03	\$ 77,833.39	\$ 90,000.00
20	Capital Improvements (Real Property/Improvements)	\$ 30,044.44	\$ -	\$ 265,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 97,081.42	\$ 791,499.27	\$ 510,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 2,969.91	\$ 7,510.00
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	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 215,730.89	\$ 872,302.57	\$ 872,510.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 780,028.69	\$ 655,450.13	\$ 159,232.95
31	Cash Reserve Percentage			163%
PROPERTY TAX RECAP		Tax from Line 6		\$ 312,667.82
		County Treasurer's Commission at 2% of Line 6		\$ 6,253.36
		Total Property Tax Requirement		\$ 318,921.18

Cedar Bluffs Suburban Fire Protection District #7 in Saunders 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	\$	76,500.00
Sinking Fund	\$	147,421.18
Bond Fund	\$	95,000.00
_____ Fund		
Total Tax Request	** \$	318,921.18

** 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	559,802,963
City/Village Valuation included in Township Valuation	_____
General Fund Tax Rate	0.013666
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	76,500.00

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
Sinking Fund	1,643.16
Bond Fund	108,690.43
Equipment Replacement Fund	8,102.32
_____	_____
Total Special Reserve Funds	118,435.91
Total Cash Reserve	\$ 159,232.95
Remaining Cash Reserve	\$ 40,797.04
Remaining Cash Reserve %	42%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	CBFD c/o Joni Cantrall
ADDRESS	1848 County Rd 15
CITY & ZIP CODE	Colon, NE 68018
TELEPHONE	402-443-6511
WEBSITE	N/A

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	James W. Lichtenberg	Terry Christ	Joni M. Cantrall
TITLE /FIRM NAME	Chairperson	Treasurer	Bookkeeper
TELEPHONE	402-628-8108	402-628-8103	402-443-6511
EMAIL ADDRESS	N/A	N/A	jonic@shncpa.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.

Cedar Bluffs Suburban Fire Protection District #7 in Saunders County

2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds	
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Total Personal and Real Property Tax Requirements	(1) \$	318,921.18
Motor Vehicle Pro-Rate	(2) \$	500.00
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 be a Negative Number)</u>	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

TOTAL RESTRICTED FUNDS (A)	(9) \$	319,421.18
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Lid Exceptions	
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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) \$	7,510.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)	_____
Interlocal Agreements/Joint Public Agency Agreements	(15) \$	48,811.40
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) \$	56,321.40
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TOTAL RESTRICTED FUNDS	\$	263,099.78
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>		

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

Cedar Bluffs Suburban Fire Protection District #7

in
Saunders 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 254,202.69
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)

$\frac{3,616,602.00}{2020 \text{ Growth per Assessor}} \div \frac{554,510,485.00}{2019 \text{ Valuation}} = 0.65 \text{ %}$
 Multiply times 100 To get %

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %
(4)

$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{4}{\text{Total \# of Members in Governing Body at Meeting}} = 100.00 \text{ %}$
 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) 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 8,897.09
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 263,099.78
(8)

Less: Restricted Funds from Lid Supporting Schedule 263,099.78
(9)

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

Cedar Bluffs Suburban Fire Protection District #7 in Saunders County

2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
None	

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

\$ -

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Cedar Bluffs Suburban Fire Protection District #7
IN
Saunders 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 15th day of September 2020, at 7:00 o'clock P.M. at Cedar Bluffs 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.

Terry Christ, Secretary/Treasurer

	Clerk/Secretary
2018-2019 Actual Disbursements & Transfers	\$ 215,730.89
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 872,302.57
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 872,510.00
2020-2021 Necessary Cash Reserve	\$ 159,232.95
2020-2021 Total Resources Available	\$ 1,031,742.95
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 318,921.18
Unused Budget Authority Created For Next Year	\$ -
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 223,921.18
Personal and Real Property Tax Required for Bonds	\$ 95,000.00

Cut Off Here Before Sending To Printer

GENERAL BUDGET FORM WORKSHEET

Line No.	2020-2021 ADOPTED BUDGET	General Fund	Sinking Fund	Equipment Replacement Fund	Bond Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 69,340.39	\$ 69,613.60	\$ 20,102.32	\$ 23,013.18	\$ 182,069.49
3	Investments		\$ 470,032.61			\$ 470,032.61
4	County Treasurer's Balance	\$ 1,231.65	\$ 2,116.38			\$ 3,348.03
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 70,572.04	\$ 541,762.59	\$ 20,102.32	\$ 23,013.18	\$ 655,450.13
6	Personal and Real Property Taxes	\$ 75,000.00	\$ 144,530.57		\$ 93,137.25	\$ 312,667.82
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)	\$ 200.00	\$ 300.00			\$ 500.00
9	State Receipts: State Aid (To Lid Supporting Schedule)					\$ -
10	State Receipts: Other	\$ 25.00	\$ 50.00			\$ 75.00
11	State Receipts: Property Tax Credit					\$ -
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule)					\$ -
14	Local Receipts: Other	\$ 30,000.00	\$ 15,000.00	\$ 18,000.00	\$ 50.00	\$ 63,050.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule)					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 175,797.04	\$ 701,643.16	\$ 38,102.32	\$ 116,200.43	\$ 1,031,742.95
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 90,000.00				\$ 90,000.00
20	Capital Improvements (Real Property/Improvements)	\$ 15,000.00	\$ 250,000.00			\$ 265,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 30,000.00	\$ 450,000.00	\$ 30,000.00		\$ 510,000.00
22	Debt Service: Bond Principal & Interest Payments				\$ 7,510.00	\$ 7,510.00
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 135,000.00	\$ 700,000.00	\$ 30,000.00	\$ 7,510.00	\$ 872,510.00
30	Cash Reserve (Line 17 - Line 29)	\$ 40,797.04	\$ 1,643.16	\$ 8,102.32	\$ 108,690.43	\$ 159,232.95

PROPERTY TAX RECAP

Tax from Line 6	\$ 75,000.00	\$ 144,530.57	\$ -	\$ 93,137.25	\$ 312,667.82
County Treasurer's Commission at 2 % of Line 6	\$ 1,500.00	\$ 2,890.61	\$ -	\$ 1,862.75	\$ 6,253.36
Total Property Tax Requirement (To LC-3 Supporting Schedule)	\$ 76,500.00	\$ 147,421.18	\$ -	\$ 95,000.00	\$ 318,921.18

GENERAL BUDGET FORM WORKSHEET

Line No.	2019-2020 ACTUAL/ESTIMATED	General Fund	Sinking Fund	Equipment Replacement Fund	Bond Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 56,961.25	\$ 212,169.36	\$ 22,729.01	\$ 25,917.60	\$ 317,777.22
3	Investments		\$ 459,667.43			\$ 459,667.43
4	County Treasurer's Balance	\$ 1,016.32	\$ 1,567.72			\$ 2,584.04
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 57,977.57	\$ 673,404.51	\$ 22,729.01	\$ 25,917.60	\$ 780,028.69
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 76,453.23	\$ 125,850.61		\$ 7.63	\$ 202,311.47
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 186.05	\$ 292.57			\$ 478.62
9	State Receipts: State Aid					\$ -
10	State Receipts: Other	\$ 15.27	\$ 25.73			\$ 41.00
11	State Receipts: Property Tax Credit	\$ 5,496.88	\$ 9,431.97			\$ 14,928.85
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 13,881.39	\$ 498,784.72	\$ 17,240.10	\$ 57.86	\$ 529,964.07
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 154,010.39	\$ 1,307,790.11	\$ 39,969.11	\$ 25,983.09	\$ 1,527,752.70
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 77,833.39				\$ 77,833.39
20	Capital Improvements (Real Property/Improvements)					\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 5,604.96	\$ 766,027.52	\$ 19,866.79		\$ 791,499.27
22	Debt Service: Bond Principal & Interest Payments				\$ 2,969.91	\$ 2,969.91
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 to 28)	\$ 83,438.35	\$ 766,027.52	\$ 19,866.79	\$ 2,969.91	\$ 872,302.57
30	Balance Forward (Line 17 - Line 29)	\$ 70,572.04	\$ 541,762.59	\$ 20,102.32	\$ 23,013.18	\$ 655,450.13

GENERAL BUDGET FORM WORKSHEET

Line No.	2018-2019 ACTUAL	General Fund	Sinking Fund	Equipment Replacement Fund	Bond Fund	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 43,292.12	\$ 267,528.00	\$ 40,040.93	\$ 25,817.69	\$ 376,678.74
3	Investments		\$ 352,632.39			\$ 352,632.39
4	County Treasurer's Balance	\$ 1,076.99	\$ 2,681.03			\$ 3,758.02
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 44,369.11	\$ 622,841.42	\$ 40,040.93	\$ 25,817.69	\$ 733,069.15
6	Personal and Real Property Taxes (See Preparation Guidelines)	\$ 69,116.90	\$ 124,196.87		\$ 22.53	\$ 193,336.30
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ 204.49	\$ 388.57			\$ 593.06
9	State Receipts: State Aid					\$ -
10	State Receipts: Other	\$ 21.17	\$ 2,676.25			\$ 2,697.42
11	State Receipts: Property Tax Credit	\$ 4,901.58	\$ 7,573.01			\$ 12,474.59
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax					\$ -
14	Local Receipts: Other	\$ 27,969.35	\$ 10,139.65	\$ 15,402.68	\$ 77.38	\$ 53,589.06
15	Transfers In Of Surplus Fees					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 146,582.60	\$ 767,815.77	\$ 55,443.61	\$ 25,917.60	\$ 995,759.58
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 88,605.03				\$ 88,605.03
20	Capital Improvements (Real Property/Improvements)			\$ 30,044.44		\$ 30,044.44
21	Other Capital Outlay (Equipment, Vehicles, Etc.)		\$ 94,411.26	\$ 2,670.16		\$ 97,081.42
22	Debt Service: Bond Principal & Interest Payments					\$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					\$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					\$ -
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 88,605.03	\$ 94,411.26	\$ 32,714.60	\$ -	\$ 215,730.89
30	Balance Forward (Line 17 - Line 29)	\$ 57,977.57	\$ 673,404.51	\$ 22,729.01	\$ 25,917.60	\$ 780,028.69

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 annually}

To: CED BLUFFS FIRE #7

TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
CEDAR BLUFF GENERAL	Fire (DIST9)	\$3,616,602	\$559,802,963
CEDAR BLUFFS BOND	Fire (DIST9)	\$3,616,602	\$559,802,963
CEDAR BLUFFS SINKING FUND	Fire (DIST9)	\$3,616,602	\$559,802,963

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

I Rhonda J Andresen, Saunders County, NE 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)

08/14/2020
(date)

CC: County Clerk, Saunders County, NE County

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



Cedar Bluffs Suburb Fire Protect Distr #7
Regular Monthly Meeting
Monday, January 25, 2020

Meeting opened by President Lichtenberg at 7:20 PM. Board members present: Lichtenberg, Benke, Wolsleben, Christ, and Mahrt.

Lichtenberg pointed out the Open Meeting Law Information and the labor laws poster.

Motion by Benke, 2nd by Christ to approve the minutes from the December mtg. RCV: Yes 5, No: 0. Motion carried.

Motion by Benke, 2nd by Wolsleben to approve the claims as presented **with the exceptions of** MiOwn Fuel Company, Musiel Propane, R. Benke & any reimbursement of Rob in the Spec Fds acct. RCV: Yes: 5, No: 0. Motion carried. (see attached)

Motion by Christ, 2nd by Mahrt to approve the claims for MiOwn Fuel, Musiel Propane, R. Benke, & reimbursement of Rob through the Spec Funds account. RCV: Yes 4, No 0. Benke abstained. Motion carried.

Patrons to Address the Board: None.

Old Business:

- Bond Paperwork – Cantrall presented paperwork, provided by D.A. Davidson to sign for the bond.
- Generator - Per Generac, they estimate that they're about 3 weeks out from putting the generator on a truck to be installed. They will take out old, install new, and take old with them.

New Business:

- Siren – The siren hasn't worked in about a month. Blue Valley assisted diagnosis on phone & thinks it's a circuit board. Jared Chrisman (department member) is going to see if he can fix it.
- Squad 12 – Circuit breaker kept giving problems so they've unhooked the block heater from it, since it isn't needed.

Fire Department Business --

Banquet – The Fire Department Banquet will be this upcoming Saturday, January 25th.

New/Resigned members: None.

Call report for December: 2 fire. 6 rescue.

Other Business: Flowers were sent to Martha Gnott funeral. She and her husband helped establish the rescue system at Cedar Bluffs. The flowers will be paid for using Department funds, rather than Board/District funds.

Motion by Benke, 2nd by Wolsleben to adjourn at 7:39 PM. RCV: Yes: 5, No: 0. Motion carried.

Recording Secretary: Joni Cantrall

Wahoo-Waverly-Ashland Newspapers
P.O. Box 147
Wahoo, NE 68066-0147

AFFIDAVIT OF PUBLICATION

State of Nebraska }

ss.

County of Saunders }

I, (the undersigned) an authorized representative of **The Wahoo Newspaper**, a legal newspaper of general circulation in Saunders County, Nebraska, and published therein; that said newspaper has been established for more than one year last past; that it has a bona-fide paid subscription list of more than three hundred; that to this personal knowledge, the advertisement, a copy of which is hereto attached, was printed in the said newspaper once each week, the first insertion having been on:

Thursday September, 10, 2020

And that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge.

Suzi Nelson

Suzi Nelson OR **Dawn Roth**
Editor **Ad Manager**

Today's Date: September 10, 2020
Signed in my presence and sworn before me:

Notary



Printer's Fee: \$59.00
Customer Number: 1002090
Order Number: 0000172008

**NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY**

Cedar Bluffs Suburban Fire Protection District #7
IN
Saunders 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 15th day of September 2020, at 7:00 o'clock P.M. at Cedar Bluffs 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.

Terry Christ, Secretary/Treasurer

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 215,730.89
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 872,302.57
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 872,510.00
2020-2021 Necessary Cash Reserve	\$ 159,232.95
2020-2021 Total Resources Available	\$ 1,031,742.95
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 318,921.18
Unused Budget Authority Created For Next Year	\$ -

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 223,921.18
Personal and Real Property Tax Required for Bonds	\$ 95,000.00

Cedar Bluffs Suburb Fire Protect Distr #7
Budget Meeting – Tax Request Meeting - Regular Monthly Meeting
Tuesday, September 15, 2020

Meeting opened by President Lichtenberg at 7:07 PM. Board members present: James Lichtenberg, Rob Benke, Terry Christ, and Dean Mahrt. George Wolsleben absent.

Lichtenberg pointed out the Open Meeting Law Information and the labor laws poster.

Budget Meeting:

Cantrall reviewed budget document, pointing out the valuation of the district at \$559,802,963, which was an increase of \$5,292,478 over prior year. Using the 4 cent levy agreed upon for MFO purposes, the district will request \$223,921.18 in taxes, to be split between the General & Sinking funds. In addition, a request of \$95,000 will be made for the bond pyts.

- Motion by Benke, 2nd by Christ to approve the Budget as presented. RCV: Yes 4, No 0. Motion carried.
- Motion by Christ, 2nd by Mahrt to use the budget as the audit waiver. RCV: Yes 4, No 0. Motion carried.
- Motion by Mahrt, 2nd by Benke to request an additional 1% in restricted funds. RCV: Yes 4, No 0. Motion carried.

Adjourn the budget meeting at 7:21.

Property Tax request:

Motion by Christ to request taxes at the 4 cent agreed-upon levy, amounting to \$223,921.18, plus \$95,000.00 for bond purposes, for a total of \$318,921.18 for the 2020-2021 year. 2nd by Mahrt. RCV: Yes 4, No 0. Motion carried.

Adjourn the tax request meeting at 7:22.

Regular Meeting:

Motion by Mahrt, 2nd by Benke to approve the minutes from the August meeting. RCV: Yes 4. No: 0. Motion carried.

Motion by Benke, 2nd by Christ to approve the claims as presented **with the exceptions of** MiOwn Fuel Company, Musiel Propane, R. Benke & any reimbursement of Rob in the Spec Fds acct. RCV: Yes: 4, No: 0. Motion carried.

Motion by Christ, 2nd by Mahrt to approve the claims for MiOwn Fuel, Musiel Propane, R. Benke, & reimbursement of Rob through the Spec Funds account. RCV: Yes 3, No 0. Benke abstained. Motion carried.

Patrons to Address the Board: None

Old Business:

- Bid for locks & closures – Last month Benke provided bid from S&S for 5 doors (including replacing punch code lock on front door) for \$2,505. For this meeting, Mahrt presented bid from Accurate Locksmiths Incorporated (who does 3M's work) for 8 door locks/closures for \$2,324.90. However, the new bid was for replacing inner workings of keypad lock, not replacing it with a newer version keypad. Dean will go back to Accurate Locksmiths and ask for revised pricing with that considered. Also, clarified that it was 7 doors that needed closures. Decision tabled until next mtg.

New Business:

- Re-election of Board Members – Three board members were up for re-election: Jim Lichtenberg, Dean Mahrt, and Terry Christ. Christ voiced that he was willing to re-run, but would like to resign as soon as someone could be found to replace him. Motion by Benke, 2nd by Lichtenberg to re-elect all three members, with the understanding that the board members would begin actively searching for a replacement for Christ. RCV: Y: 4, No: 0. Motion carried.
- Resolution to Adopt LPN Hazard Mitigation Plan – JEO is doing a project where the Lower Platte North NRD is adopting a Hazard Mitigation Plan. This will allow those covered by the plan to receive federal funds if the area is declared a natural disaster. Motion by Benke, 2nd by Mahrt to adopt the LPN NRD Multi-Jurisdictional Hazard Mitigation Plan. RCV: Yes 4, No 0. Motion carried.

Fire Department Business –

Forestry Grant – the hoods have been ordered to fulfill the Forestry Grant project. An invoice for \$4,788 will be paid. Once Rob turns in the paperwork, they will reimburse the district for half of those costs.

EMT Class – department members are looking to hold an EMT training class & possibly get members from Fremont Rural to go in on it. There are 4-5 CBF D members interested & you need 10 to hold a class. If they can get it set up, there will be costs coming for that (~\$1,000 per attendee).

Polaris repairs – Polaris needs to go to P&R to get repaired. A new battery was installed, but there appears to be something wrong with the throttle sensor potentially.

CARES Act funds – Rob got another letter saying our department had received CARES funds, but we haven't. Cantrall will contact the agency that sent the letter & see what she can find out.

New/Resigned members: None. Department is considering making changes to application, which currently requires applicants to have had previous fire department or medical training OR have lived in the area for a year. They may revise the timeframe required to live in the area.

Call report for August: 2 fire. 8 rescue.

Other Business : None

Motion by Benke, 2nd by Mahrt to adjourn at 8:07 PM. RCV: Yes: 4, No: 0. Motion carried.

Recording Secretary: Joni Cantrall