# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov


November 4, 2025

Alexandria Rural Fire District 1
PO Box 11
Daykin, NE 68338-

RE: Alexandria Rural Fire District 1

Dear Board:

We have received and reviewed the audit waiver request for the Alexandria Rural Fire District 1 for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

# 2025-2026
# STATE OF NEBRASKA
# GENERAL BUDGET FORM

**Alexandria Rural Fire District #1**

**TO THE COUNTY BOARD AND COUNTY CLERK OF**
Thayer & Jefferson County

**This budget is for the Period July 1, 2025, through June 30, 2026**

**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:

| | | | |
|---|---|---|---|
| $ | 96,423.00 | A1 | Property Taxes for Non-Bond Purposes |
| | | A2 | Principal and Interest on Bonds |
| $ | 96,423.00 | A3 | **Total Personal and Real Property Tax Required** |

Outstanding Bonded Indebtedness as of July 1, 2025

| | | | |
|---|---|---|---|
| | - | A4 | Principal |
| | - | A5 | Interest |
| $ | - | A6 | **Total Bonded Indebtedness** |

| | | |
|---|---|---|
| 338,325,075 | A7 | **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)

[X] 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, 2024 through June 30, 2025?

[X] 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, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please attach Trade Name Report.*

**APA Contact Information**

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509

**Telephone:** (402) 471-2111 **FAX:** (402) 471-3301

**Website:** auditors.nebraska.gov

**Questions - E-Mail:** Jeff.Schreier@nebraska.gov

**Submission Information**

## Budget Due by 9-30-2025

**Submit budget to:**

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

| Line No. | TOTAL ALL FUNDS | Actual 2023 - 2024 (Column 1) | | Actual/Estimated 2024 - 2025 (Column 2) | | Adopted Budget 2025 - 2026 (Column 3) | |
|---|---|---|---|---|---|---|---|
| 1 | **Beginning Balances, Receipts, & Transfers:** | | | | | | |
| 2 | Beginning Net Cash Balance | 229,514.50 | B1 | 273,372.24 | B29 | 70,586.68 | B57 |
| 3 | Investments | - | B2 | - | B30 | 266,421.57 | B58 |
| 4 | County Treasurer's Balance | 152.35 | B3 | 147.70 | B31 | 220.18 | B59 |
| 5 | **Subtotal of Beginning Balances (Lines 2 thru 4)** | **229,666.85** | B4 | **273,519.94** | B32 | **337,228.43** | B60 |
| 6 | Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)** | 56,646.80 | B5 | 71,954.48 | B33 | 94,532.35 | B61 |
| 7 | Federal Receipts | - | B6 | - | B34 | - | B62 |
| 8 | State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)** | 138.41 | B7 | 336.15 | B35 | 130.00 | B63 |
| 9 | State Receipts: State Aid | - | B8 | - | B36 | - | B64 |
| 10 | State Receipts: Other | 103.26 | B9 | 3,584.86 | B37 | - | B65 |
| 11 | State Receipts: Property Tax Credit | 8,097.72 | B10 | 10,891.52 | B38 | | |
| 12 | Local Receipts: Nameplate Capacity Tax | - | B11 | - | B39 | - | B66 |
| 13 | Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)** | - | B12 | - | B40 | - | B67 |
| 14 | Local Receipts: Other | 24,397.39 | B13 | 26,236.31 | B41 | 125,000.00 | B68 |
| 15 | Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)** | - | B14 | - | B42 | - | B69 |
| 16 | Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28) | - | B15 | - | B43 | - | B70 |
| 17 | **Total Resources Available (Lines 5 thru 16)** | **319,050.43** | B16 | **386,523.26** | B44 | **556,890.78** | B71 |
| 18 | **Disbursements & Transfers:** | | | | | | |
| 19 | Operating Expenses | 29,904.69 | B17 | 30,008.68 | B45 | 40,000.00 | B72 |
| 20 | Capital Improvements (Real Property/Improvements) | - | B18 | - | B46 | - | B73 |
| 21 | Other Capital Outlay (Equipment, Vehicles, Etc.) | 15,625.80 | B19 | 19,286.15 | B47 | 516,890.78 | B74 |
| 22 | Debt Service: Bond Principal & Interest Payments | - | B20 | - | B48 | - | B75 |
| 23 | Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)** | - | B21 | - | B49 | - | B76 |
| 24 | Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)** | - | B22 | - | B50 | - | B77 |
| 25 | Debt Service: Other | - | B23 | - | B51 | - | B78 |
| 26 | Judgments | - | B24 | - | B52 | - | B79 |
| 27 | Transfers Out of Surplus Fees | - | B25 | - | B53 | - | B80 |
| 28 | Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16) | - | B26 | - | B54 | - | B81 |
| 29 | **Total Disbursements & Transfers (Lines 19 thru 28)** | **45,530.49** | B27 | **49,294.83** | B55 | **556,890.78** | B82 |
| 30 | **Balance Forward/Cash Reserve (Line 17 - Line 29)** | **273,519.94** | B28 | **337,228.43** | B56 | **-** | B83 |
| 31 | | | | | Cash Reserve Percentage | 0% | B84 |

## PROPERTY TAX RECAP

| | | |
|---|---|---|
| Tax from Line 6 | 94,532.35 | B85 |
| County Treasurer's Commission at 2% of Line 6 | 1,890.65 | B86 |
| **Total Property Tax Requirement** | **96,423.00** | B87 |

# Alexandria Rural Fire District #1 in Thayer & Jefferson 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 | $ | 96,423.00 |
| Sinking Fund | | |
| Bond Fund | $ | - |
| _____ Fund | | |
| **Total Tax Request** | ** $ | 96,423.00 |

** 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 | 338,325,075 |
| City/Village Valuation included in Township Valuation | |
| General Fund Tax Rate | 0.028500 |
| Township Taxes within City/Village | - |
| 50% of Township Taxes within City/Village | - |
| Projected Township Taxes to be collected | 96,423.00 |

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. **IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.**

## 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 | $ - |
| Remaining Cash Reserve | $ - |
| Remaining Cash Reserve % | 0% |

# CORRESPONDENCE INFORMATION

**ENTITY OFFICIAL ADDRESS**

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

| | |
|---|---|
| NAME | **Barry Schweer** |
| ADDRESS | **PO Box 11** |
| CITY & ZIP CODE | **Daykin 68338** |
| TELEPHONE | **402-446-2011** |
| WEBSITE | |

| | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER |
|---|---|---|---|
| NAME | Ritchie Burkhart | Barry Schweer | Jennifer Busboom, CPA |
| TITLE /FIRM NAME | Chairperson | Treasurer | Blobaum & Busboom, PC |
| TELEPHONE | | 402-446-2011 | 402-729-6136 |
| EMAIL ADDRESS | | Schweercms@gmail.com | bbcpas@windstream.net |

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.

Alexandria Rural Fire District #1 in Thayer & Jefferson County

# 2025-2026 LID SUPPORTING SCHEDULE

| Line No. | Calculation of Restricted Funds | | | | |
|---|---|---|---|---|---|
| (1) | Total Personal and Real Property Tax Requirements | | | 96,423.00 | C1 |
| (2) | Motor Vehicle Pro-Rate | | | 130.00 | C2 |
| (3) | In-Lieu of Tax Payments | | | - | C3 |
| (4) | Transfers of Surplus Fees | | | - | C4 |
| | Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds. | | | | |
| (5) | Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10)) | - | C5 | | |
| (6) | **LESS:** Amount Spent During 2024-2025 | - | C6 | | |
| (7) | **LESS:** Amount Expected to be Spent in Future Budget Years | - | C7 | | |
| (8) | Amount to be included as Restricted Funds **(Cannot be a Negative Number)** | | | - | C8 |
| (8a) | Nameplate Capacity Tax | | | - | C9 |
| (9) | **TOTAL RESTRICTED FUNDS (A)** | | | **96,553.00** | C10 |

| | Lid Exceptions | | | | |
|---|---|---|---|---|---|
| (10) | Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property) | - | C11 | | |
| (11) | **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.)* Agrees to Line (7). | - | C12 | | |
| (12) | Allowable Capital Improvements | | | - | C13 |
| (13) | Bonded Indebtedness | | | - | C14 |
| (14) | Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)** | | | - | C15 |
| (15) | Interlocal Agreements/Joint Public Agency Agreements | | | 59,071.74 | C16 |
| (16) | Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)** | | | - | C17 |
| (16a) | Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)** | | | - | C18 |
| (17) | Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)** | | | - | C19 |
| (18) | Judgments | | | - | C20 |
| (19) | Refund of Property Taxes to Taxpayers | | | - | C21 |
| (20) | Repairs to Infrastructure Damaged by a Natural Disaster | | | - | C22 |
| (21) | **TOTAL LID EXCEPTIONS (B)** | | | **59,071.74** | C23 |

| | | | |
|---|---|---|---|
| **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* | | **37,481.26** | C24 |

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

**Alexandria Rural Fire District #1**
in
**Thayer & Jefferson County**

## LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

### PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 **OR** OPTION 2

**OPTION 1**

| | | |
|---|---|---|
| **Prior Year Restricted Funds Authority** = Line (8) from last year's Lid Computation Form | D1 | 36,213.78 |
| | | 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 | D2 | - |
| | | Option 2 - (A) |
| Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) | D3 | - % |
| | | Option 2 - (B) |
| Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B)) | D4 | - |
| | | Option 2 - (C) |
| **Calculated Prior Year Restricted Funds Authority** (Line (A) Plus Line (C)) = | D5 | - |
| | | Option 2 - (1) |

### CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % — (3)

| 2025 Growth per Assessor | | 2024 Valuation | | Multiply times 100 To get % |
|---|---|---|---|---|
| 2,949,423.00 | / | 319,357,890.00 | = | 0.92 % |

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: 1.00 % — (4)

| # 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 |
|---|---|---|---|---|
| 5 | / | 5 | = | 100.00 % |

**ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.**

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — D9: - % — (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) | D10 | 3.50 % |
| | | (6) |
| Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) | D11 | 1,267.48 |
| | | (7) |
| Total Restricted Funds Authority = Line (1) + Line (7) | D12 | 37,481.26 |
| | | (8) |
| **Less:** Restricted Funds from Lid Supporting Schedule | D13 | 37,481.26 |
| | | (9) |
| Total Unused Restricted Funds Authority = Line (8) - Line (9) | D14 | - |
| | | (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.**

Alexandria Rural Fire District #1 in Thayer & Jefferson County

## 2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

| Description of Capital Improvement | Amount Budgeted |
|---|---|

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

## 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) counties, (c) cities, (d) school districts, and (e) community colleges.}

**TAX YEAR 2025**

{certification required on or before August 20th of each year}

To: Alexandria Fire 1

TAXABLE VALUE LOCATED IN THE COUNTY OF THAYER COUNTY, NE

| Name of Political Subdivision | Subdivision Type | Allowable Growth Value | Total Taxable Value |
|---|---|---|---|
| Alex FD 1 Gen | Fire | $2,925,883 | $233,781,434 |

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I , Amy C Peterson, Thayer 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.

Amy C Peterson
(signature of county assessor)

08/14/2025
(date)

CC: County Clerk, Thayer County, NE County

CC: County Clerk where district is headquartered, if different county, Thayer 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 (July 2025)



CORRECTED

# CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

## TAX YEAR 2025

*{certification required on or before August 20th, of each year}*

**BRIAN BLOBAUM**

**TO: 410 4TH STREET**
**FAIRBURY, NE 68352**

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

| Name of Political Subdivision | Subdivision Type (e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|---|---|---|---|
| ALEXANDRIA FD 2 | Fire-District | 23,560 | 104,543,641 |

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I **MARY A BANAHAN** **JEFFERSON** 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.

Mary A. Banahan
*(signature of county assessor)*

JEFFERSON COUNTY ASSESSOR Seal NEBRASKA

AUG 19 2025
*(date)*

CC: County Clerk, **JEFFERSON** 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 (July 2025)

**Assessor's Use Only** **4,787,686 Pers Prior** **89,197,246 Real Prior**
**4,659,837 Pers Value** **99,883,804 Real Value**

# Alexandria Rural Fire

Summary of Significant Forecast Assumptions

Years Ended June 30, 2025 and 2026

This financial forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the Alexandria Rural Fire for the forecast period. Accordingly, the forecast reflects the management's judgment as of August 28, 2025, the date of this forecast, of expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring political subdivisions to file an annual budget with their respective county clerk and the State Auditor's office. The assumptions disclosed herein are those that the management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending June 30, 2025

Forecasted results for the year ending June 30, 2025 were calculated by annualizing the Results of the operations for the remainder of the 2024-2025 year based on historical results.

Forecasted Results for the Year Ending June 30, 2026

Forecasted results for the year ending June 30, 2026 were based upon the forecasted results of operations for the year ending June 30, 2025 as well as any additional requirements for 2025-2026 based on input from the governing board including the following:

Revenues are budgeted at the amounts similar to the prior year with the exception of the state revenues where State Department of Revenue estimates are used.

Operating expenditures are estimated at the highest several years' prior experience.

Debt service expenditures, if applicable, are according the amortization schedules.

Capital outlay is budgeted at the maximum remaining available funds, given a minimal cash reserve.

Blobaum & Busboom, P.C.
Certified Public Accountants

Brian L. Blobaum, CPA
Jennifer M. Busboom, CPA
Michael A. Blobaum, CPA

410 4th Street, P.O. Box 604 • Fairbury, NE 68352 • Phone: (402) 729-6136 • Fax: (833)564-5032• Email: bbcpas@windstream.net
*Hebron Branch Office* :120 South 4th Street • Hebron, NE 68370 • Phone: (402) 768-6485

Accountants' Compilation Report

Board of Trustees
Alexandria Rural Fire
Alexandria, NE 68303

Management is responsible for the accompanying historical financial statement of the Alexandria Rural Fire, Alexandria, Nebraska, which comprises financial information in the form of the 2025-2026 State of Nebraska General Budget Form, included in the accompanying prescribed form for the years ended June 30, 2024 and June 30, 2025, in accordance with the Nebraska Auditor of Public Accounts. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA and the form prescribed by the Nebraska Auditor of Public Accounts. We did not audit, examine, or review the historical financial statement included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the historical financial statement included in the accompanying prescribed form.

The historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the accompanying forecast of Alexandria Rural Fire, Alexandria, Nebraska, which comprises forecasted information in the form of the 2025-2026 State of Nebraska General Budget Form, included in the accompanying prescribed form in accordance with the Nebraska Auditor of Public Accounts for the year ended June 30, 2025, including the summary of significant forecast assumptions in accordance with the guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the forecast included in the accompanying prescribed form.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies required by guidelines for the presentation of a forecast established by the AICPA other than those related to significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusion about the results of operations of the forecasted period. Accordingly, the forecast is not designed for those who are not informed about such matters.

The forecast included in the accompanying prescribed form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The accompanying budget form and report are intended solely for the information and use of the Nebraska Auditor of Public Accounts, Jefferson County Clerk, and management of the Alexandria Rural Fire and are not intended to be and should not be used by anyone other than these specified parties.

Blobaum & Busboom PC

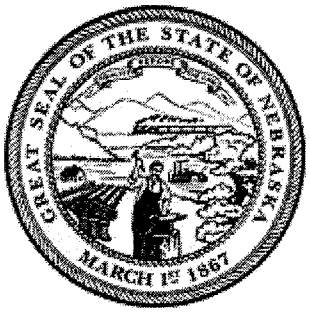
Fairbury, Nebraska
August 28, 2025

Official Nebraska Government Website (http://www.nebraska.gov/)

.GOV

Select Language | ▼

(http://www.nebraska.gov/) All State Agencies (http://www.nebraska.gov/allagencies.html) | All State Services (http://www.nebraska.gov/allservice.html) |




(http://auditors.nebraska.gov/)

# Nebraska Auditor of Public Accounts

***Accountability, Integrity, Reliability***

**Mike Foley**

Please Print For Your Records

## Filing Confirmation For The Reporting Period of July 1, 2024 through June 30, 2025

| | |
|---|---|
| **Date and Time:** | September 02, 2025 14:46:50 |
| **Involvement in Interlocal Agreements:** | Yes |
| **Type of Subdivision:** | Fire Districts |
| **Name of Subdivision:** | Alexandria Rural Fire District 1 |

**Contact Information**

| | |
|---|---|
| **Name:** | Barry Schweer |
| **Title:** | Treasurer |
| **Address:** | PO Box 11 |
| **City:** | Alexandria |
| **State:** | Nebraska |
| **Zip:** | 68338 |
| **Phone:** | (402) 446-2011 |
| **Email address:** | bbcpas@windstream.net |
| **Comments:** | |

Built and Maintained by Nebraska.gov
All State Agencies (http://www.nebraska.gov/allagencies.html) | All State Services (http://www.nebraska.gov/allservice.html)

**Nebraska Auditor of Public Accounts**
**(https://auditors.nebraska.gov/)**
State Capitol, Suite 2303
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Alexandria Rural Fire District Budget Hearing and Annual Meeting Minutes-September 17, 2025

BUDGET HEARING

President, Ritchie Burkhart opened the Budget Hearing at 8:02 p.m. Schweer distributed copies of the budget and noted key numbers in it. There was no public comment on the budget. Manley moved and Schweer seconded to adjourn the budget hearing. All voted yes. Budget hearing was closed at 8:07 P.M.

President Ritchie Burkhart called the Annual meeting to order at 8:08 p.m. The preceding budget hearing and this meeting was held at the fire hall in Alexandria. Other board members present were: Jerry Baysinger, Barry Schweer, Sonny Manley and Juli Durflinger. Also present were Diane Vorderstrasse and Bill Glenn.

A copy of the Nebraska Open Meetings Act was noted on the table.

The budget hearing had been advertised in the Hebron Journal Register and the Fairbury Journal News, and the meeting notice was posted at the fire hall, post office in Alexandria.

Baysinger moved to approve the agenda. Manley seconded. All voted in favor

Durflinger read minutes of the July 15, 2025 meeting. Manley moved to approve the minutes as read and Schweer seconded. All voted in favor.

Durflinger moved to approve Treasurer report as presented. Manley seconded. All voted in favor.

Baysinger moved to approve expenses presented since last meeting. Manley seconded. All voted in favor.

Rescue Unit Treasurer Report - Schweer moved to approve the Rescue Unit Treasurer report. Baysinger seconded. All voted in favor.

Rescue Unit Expense Report – There were no expenses to approve for the Fiscal year

Manley moved to adopt the 2025-2026 Budget requesting a $96,423.00 budget. Durflinger seconded. All voted in favor

Schweer moved to approve an additional 1% increase in restricted funds authority to 3.50 percent allowable increase. Manley seconded. All voted in favor.

Baysinger moved to use the Budget Document as Audit Waiver. Durflinger seconded. All voted in favor.

Reorganization of Board Officers: Baysinger motioned to retain the current officers and each

officer keep their current office position. Manley seconded. All voted in favor

EMT Captain Report – The EMTs have been covering the Meridian Public School games.

Fire Chief Report – No Report

Approve Travel, Continuing Education and Lodging Policy; Baysinger made a motion to approve the presented policy with the correction of $55 instead of $50 in Section 5 and correction of designated officer to Rescue Captain in Section 2.

Other Discussion: No other discussion

Schweer moved to adjourn the meeting (8:45). Manley seconded. All voted in favor

Juli A. Durflinger,
Secretary

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 1 successive Weeks on the same day of each week; that the first Publication was on Sept. 10, 2025 ; and The last publish was on _____, 2025; that said **The Fairbury Journal -News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

Subscribed and sworn to before me this 10 day of Sept., 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Notary Public

Publication fee _____ lines of 8 point type 1 times
$80-.

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Alexandria Rural Fire District #1
IN
Thayer & Jefferson 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 17th day of September 2025, at 8:00 o'clock P.M. at 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.

| | | |
|---|---|---|
| 2023-2024 Actual Disbursements & Transfers | $ | 45,530.49 |
| 2024-2025 Actual/Estimated Disbursements & Transfers | $ | 49,294.83 |
| 2025-2026 Proposed Budget of Disbursements & Transfers | $ | 556,890.78 |
| 2025-2026 Necessary Cash Reserve | $ | - |
| 2025-2026 Total Resources Available | $ | 556,890.78 |
| Total 2025-2026 Personal & Real Property Tax Requirement | $ | 96,423.00 |
| Unused Budget Authority Created For Next Year | $ | - |
| **Breakdown of Property Tax:** | | |
| Personal and Real Property Tax Required for Non-Bond Purposes | $ | 96,423.00 |
| Personal and Real Property Tax Required for Bonds | $ | - |

26b ZNEZ

# AFFIDAVIT OF PUBLICATION

## State of Nebraska) SS.
## County of Thayer)

Marky Miller, being first duly sworn, on oath says that she is the representative of the HEBRON JOURNAL-REGISTER, a legal newspaper under the statutes of the state of Nebraska published and of general circulation in said county; that she has personal knowledge of the facts stated in this affidavit; and that the annexed notice was published in said newspaper for 1 consecutive week(s), the first publication being on the 10 day of Sept, 2025.

Marky Miller

Subscribed in my presence and sworn before me in the office of the HEBRON-JOURNAL-REGISTER of Thayer County, Nebraska, this 10 day of Sept, 2025.

Legal fee $95.00
Affidavit fee $2.50
Total fee $97.50

Notary Public

General Notary - State of Nebraska
MIKE EDGECOMBE
My Comm. Fxp. Nov. 28, 2028

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