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 20, 2025

Dunbar Rural Fire District
204 S 11th Street
Nebraska City, NE 68410-

RE: Dunbar Rural Fire District

Dear Board:

We have received and reviewed the audit waiver request for the Dunbar Rural Fire District 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

Dunbar Rural Fire

TO THE COUNTY BOARD AND COUNTY CLERK OF
Otoe 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:

$	42,081.14	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	42,081.14	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

215,800,717	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?

[ ] YES [X] 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

Dunbar Rural Fire in Otoe County

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	42,056.39	B1	42,700.69	B29	17,981.27	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	79.78	B3	-	B31	-	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**42,136.17**	B4	**42,700.69**	B32	**17,981.27**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	14,494.83	B5	19,888.65	B33	41,256.02	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	38.92	B7	49.42	B35	40.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	-	B9	-	B37	-	B65
11	State Receipts: Property Tax Credit	1,575.75	B10	2,715.44	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	9,771.20	B13	119.50	B41	10,000.00	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)	**68,016.87**	B16	**65,473.70**	B44	**69,277.29**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	25,316.18	B17	36,786.80	B45	35,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	10,705.63	B46	10,000.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	12,000.00	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)	**25,316.18**	B27	**47,492.43**	B55	**57,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**42,700.69**	B28	**17,981.27**	B56	**12,277.29**	B83
31					Cash Reserve Percentage	35%	B84

PROPERTY TAX RECAP

Tax from Line 6	41,256.02	B85
County Treasurer's Commission at 2% of Line 6	825.12	B86
Total Property Tax Requirement	**42,081.14**	B87

Dunbar Rural Fire in Otoe County

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:**						
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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)	**68,016.87**	B16	**65,473.70**	B44	**69,277.29**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	25,316.18	B17	36,786.80	B45	35,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	10,705.63	B46	15,050.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	6,950.00	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
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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	$	34,927.35
Sinking Fund	$	7,153.79
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	42,081.14

** 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	215,800,717
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.016185
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	34,927.35

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	$ 12,277.29
Remaining Cash Reserve	$ 12,277.29
Remaining Cash Reserve %	35%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**c/o Heather L Pemberton CPA**
ADDRESS	**204 S 11th St**
CITY & ZIP CODE	**Nebraska City 68410**
TELEPHONE	**402-873-5577**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Gregg Kreifels	Ed Neels	Heather L Pemberton
TITLE /FIRM NAME	Chairperson	Treasurer	Heather L Pemberton CPA
TELEPHONE	402-259-3195	402-259-4125	402-873-5577
EMAIL ADDRESS			heather@hpembertoncpa.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
- [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.

Dunbar Rural Fire in Otoe County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			42,081.14	C1
(2)	Motor Vehicle Pro-Rate			40.00	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))	15,000.00	C5		
(6)	**LESS:** Amount Spent During 2024-2025	10,705.00	C6		
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	4,295.00	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)**			**42,121.14**	C10
	Lid Exceptions				
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	7,500.00	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).	4,295.00	C12		
(12)	Allowable Capital Improvements			3,205.00	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			-	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)**			**3,205.00**	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*			**38,916.14**	C24

*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

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			42,081.14	C1
(2)	Motor Vehicle Pro-Rate			40.00	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))	15,000.00	C5		
(6)	**LESS:** Amount Spent During 2024-2025	10,705.00	C6		
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	4,295.00	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)**			**42,121.14**	C10

	Lid Exceptions				
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	15,050.00	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).	4,295.00	C12		
(12)	Allowable Capital Improvements			10,755.00	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			-	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)**			**10,755.00**	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*			**31,366.14**	C24

*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 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	30,344.58
		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)

1,820,810.00	/	183,557,760.00	=	0.99 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

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

5	/	5	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — D9: 85.00 % (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	88.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	26,854.95
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	57,199.53
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	38,916.14
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	18,283.39
		(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Dunbar Rural Fire
in
Otoe 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	30,344.58
		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)

1,820,810.00	/	183,557,760.00	=	0.99 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

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

5	/	5	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — 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	1,062.06
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	31,406.64
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	31,366.14
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	40.50
		(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.

Dunbar Rural Fire in Otoe County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Fire Hall Improvements - Drainage, Electrical, Ventilation, Structural	$	7,500.00

Total - Must agree to Line 10 on Lid Support Page 4	$	7,500.00

Dunbar Rural Fire in Otoe County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Fire Hall Improvements - Drainage, Electrical, Ventilation, Structural	$	15,050.00

Total - Must agree to Line 10 on Lid Support Page 4	$	15,050.00

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: DUNBAR FIRE

TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
DUNBAR FIRE DIST	Fire	$1,820,810	$215,800,717
DUNBAR FIRE SINKING	Fire	$1,820,810	$215,800,717

* 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 , Christina M. Smallfoot, Otoe 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.

Christina M. Smallfoot
(signature of county assessor)

08/14/2025
(date)

CC: County Clerk, Otoe County, NE County

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

BUDGET MEETING MINUTES

The Meeting of the Dunbar Rural Fire District and Budget Hearing was held the 11th day of September, 2025 at 8:00 P.M. Notice of the budget hearing was published in the Syracuse Journal Democrat on the 5th day of September, 2025.

Board Members:

Present	Absent
Bob Burr	(None)
Pete Kreifels	
Ed Neels	
Dean Neels	
Dennis Rinne	

The meeting was opened at 8:00 P.M. and began with the Budget Hearing. Three copies of the proposed budget were made available to the public.

Heather L. Pemberton, CPA made a presentation outlining the key provisions of the proposed budget, including a comparison of with the prior year budget.

The floor was then opened for public comment on the proposed budget. Public comment was heard with all members of the public being provided a reasonable amount of time to address the governing body. Concerns were raised about the low cash reserves and it was discussed that the board desired to increase the tax request beyond what had been originally published due to the rising amount of expenditures and the upgrades needed to the Fire Hall. It was also discussed that the voter authorized increase that was an approved ballot initiative in the May 2024 election had been accidentally overlooked in the FYE 06/30/2025 budgeting process. The FYE 06/30/2026 budget document is reflecting that voter approved increase in the restricted funds authority that would have otherwise been reflected on the previous year budget.

A motion was made by Dean Neels and seconded by Bob Burr to increase the total restricted funds authority by an additional 1%. Voting Aye: Burr, Kreifels, E. Neels, D. Neels, Rinne. Voting Nay: None. Motion Passed.

A motion was made by Dennis Rinne and seconded by Bob Burr to use the budget document as the audit waiver for the fiscal year ended June 30, 2025. Voting Aye: Burr, Kreifels, E. Neels, D. Neels, Rinne. Voting Nay: None. Motion Passed.

A motion was made by Bob Burr and seconded by Dean Neels to approve the Dunbar Rural Fire District budget as proposed. Voting Aye: Burr, Kreifels, E. Neels, D. Neels, Rinne. Voting Nay: None. Motion Passed.

There being no further business relating to the budget, a motion was made by Dean Neels and seconded by Ed Neels to adjourn the meeting. Voting Aye: Burr, Kreifels, E. Neels, D. Neels, Rinne. Voting Nay: None. Motion Passed.

STATE OF NEBRASKA
OTOE COUNTY

To: Dunbar Rural Fire Protection District, Otoe County, Nebraska.

I, the undersigned, being the County Clerk of Otoe County, Nebraska, do hereby certify the following is a true and complete extract (or copy) of the abstract of the votes cast at the election held May 14, 2024, in this County, as canvassed by the canvassing board of this County, with respect to the candidates, measures, propositions, and issues therein listed; and do further certify that to the best of my knowledge such ballots, including early (absentee) and provisional ballots, have been counted and canvassed in the manner provided by law.

Jennifer Bassinger, Otoe County Clerk

COUNTY CLERK OTOE COUNTY NEBRASKA

CANDIDATES AND OFFICES, MEASURES, PROPOSITIONS AND ISSUES	VOTES CAST
Budget Override	
Yes	**70**
No	**14**

DUNBAR RURAL FIRE PROTECTION DISTRICT
RESOLUTION NO. 24-01

WHEREAS, *Neb. Rev. Stat.* §13-519 permits a political subdivision to exceed the applicable allowable growth percentage otherwise prescribed in such statute by an amount approved by a majority of legal voters voting on the issue;

WHEREAS, the governing body of a political subdivision may call for the submission of the issue to the legal voters, by passing a resolution recommending the amount and percentage by which the governing body would increase its budgeted restricted funds for the ensuing year over and above the current year's budgeted restricted funds by delivering a copy of the resolution to the election commissioner of the county;

WHEREAS, there is a need for the Dunbar Rural Fire Protection District to exceed the applicable allowable growth amount and percentage for the ensuing year over and above the current year's budgeted restricted funds.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Dunbar Rural Fire Protection District that:

1. The Board calls for the submission to the voters of the Dunbar Rural Fire Protection District the issue allowing the Dunbar Rural Fire Protection District to exceed the applicable allowable growth, as provided in *Neb. Rev. Stat.* §13-519, to increase the budgeted restricted funds in the amount of $ 11,894, a 85 % increase to the budgeted restricted funds over and above the allowable growth percentage.

2. That the ballot question for submission of such issue to the voters shall read as follows:

   Shall the Dunbar Rural Fire Protection District be allowed to increase the budgeted restricted funds by $ 11,894, representing a 85 % increase to the allowable growth percentage?

   Yes [ ] No [ ]

3. The special election shall be held on May 14, 2024 at the statewide primary election authorized by §32-559.

4. A copy of this Resolution shall be delivered to the Otoe County Clerk, and such County Clerk is hereby requested, upon receipt thereof, to include the question described at paragraph 2 hereof on the special election to be held at the statewide primary on May 14, 2024.

RECEIVED FEBRUARY 16, 2024.

Mary Booth, Deputy Clerk

Otoe County Clerk

CERTIFICATION

I, Edwin Neels, Secretary of the Dunbar Rural Fire Protection District of Otoe County, Nebraska, hereby certifies that the attached Resolution was approved and passed by the Board of Directors of the Dunbar Rural Fire Protection District Board, Otoe County, Nebraska on the 12 day of February, 2024.

WITNESS my signature on behalf of the Dunbar Rural Fire Protection District, Otoe County, Nebraska on this 12 day of February, 2024.

DUNBAR RURAL FIRE PROTECTION DISTRICT BOARD, Otoe County, Nebraska

By: Edwin Neels
Signature

Edwin Neels
Printed Name

Its: Sec - Treas
Title

RECEIVED FEBRUARY ____, 2024.

_____
Otoe County Clerk

Syracuse Journal-Democrat

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Syracuse Journal Democrat, a publication that is a "legal newspaper" as that phrase is defined for the city of Nebraska City, for the County of Otoe, in the state of Nebraska, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:

- Sep 5, 2025

Notice ID: UqYqvA2m1pv20GFpwp3A
Notice Name: DunbarFire
Publication Fee: $38.81

Anjana Bhadoriya

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 09/05/2025

Notary Public

Notarized remotely online using communication technology via Proof.

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 September 2025, at 8:00 o'clock P.M. at Dunbar 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	$	25,316.18
2024-2025 Actual/Estimated Disbursements & Transfers	$	47,492.43
2025-2026 Proposed Budget of Disbursements & Transfers	$	57,000.00
2025-2026 Necessary Cash Reserve	$	4,372.66
2025-2026 Total Resources Available	$	61,372.66
Total 2025-2026 Personal & Real Property Tax Requirement	$	34,059.22
Unused Budget Authority Created For Next Year	$	552.42

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	34,059.22
Personal and Real Property Tax Required for Bonds	$	-

Published in the Syracuse Journal Democrat on September 5, 2025.
3820680 ZNEZ

DUNBAR RURAL FIRE DISTRICT

The Dunbar Rural Fire Board met on March 28, 2025 at the Dunbar Fire Barn.
Members present were: Dean Neels, Ed Neels, Bob Burr, Dennis Rinne, and Pete Kreifels.

President, Pete Kreifels, called the meeting to order.
The board reviewed the Expenditures from September 2024 thru March 24, 2025. All Expenditures were approved by All Members. (See attached sheet)

The board discussed repairs needed on the Mack truck and where they should take it for repairs. No further action was taken on this matter.

Ed Neels moved that money should be taken out of the Savings/Sinking fund to help with repairs on the truck. Dean Neels seconded the motion. All members approved.

Meeting Adjourned.