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 5, 2025

Elba Rural Fire District
PO Box 94
Elba, NE 68835-0174

RE: Elba Rural Fire District

Dear Board:

We have received and reviewed the audit waiver request for the Elba 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

Elba Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Howard County

This budget is for the Period July 1, 2024, through June 30, 2025

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:

$	45,367.06	A1	Property Taxes for Non-Bond Purposes
$	52,551.25	A2	Principal and Interest on Bonds
$	97,918.31	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2024

45,000.00	A4	Principal
551.25	A5	Interest
$ 45,551.25	A6	**Total Bonded Indebtedness**

189,846,127	A7	**Total General Fund Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
OCT 14 2025
STATE OF NEBRASKA

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

Elba Rural Fire District in Howard 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	43,062.51	B1	39,754.41	B29	33,022.65	B57
3	Investments	17,285.22	B2	17,328.37	B30	8,562.63	B58
4	County Treasurer's Balance	317.09	B3	549.66	B31	1,205.06	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**60,664.82**	B4	**57,632.44**	B32	**42,790.34**	B60
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	76,070.91	B5	78,364.82	B33	95,998.34	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	236.33	B7	237.43	B35	235.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	847.92	B9	965.04	B37	-	B65
11	State Receipts: Property Tax Credit	7,674.30	B10	8,931.36	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	1,034.98	B13	1,388.19	B41	1,250.00	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	9,000.00	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**146,529.26**	B16	**156,519.28**	B44	**140,273.68**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	30,643.01	B17	44,185.86	B45	43,735.25	B72
20	Capital Improvements (Real Property/Improvements).	9,089.62	B18	7,630.30	B46	6,018.96	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	1,554.19	B19	6,292.78	B47	8,677.63	B74
22	Debt Service: Bond Principal & Interest Payments	47,610.00	B20	46,620.00	B48	80,841.54	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	9,000.00	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**88,896.82**	B27	**113,728.94**	B55	**139,273.38**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**57,632.44**	B28	**42,790.34**	B56	**1,000.30**	B83
31					Cash Reserve Percentage	1%	B84

PROPERTY TAX RECAP

Tax from Line 6	95,998.34	B85
County Treasurer's Commission at 2% of Line 6	1,919.97	B86
Total Property Tax Requirement	**97,918.31**	B87

Elba Rural Fire District in Howard 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	$	45,367.06
Sinking Fund		
Bond Fund	$	52,551.25
_____ Fund		
Total Tax Request	** $	97,918.31

** 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:
Sinking Fund	General Fund

Amount:

Reason: The fire truck needed repairs and we didn't have funds to purchase a fire truck. A local fire dept. was upgrading their fire truck and we plan to purchase their fire truck and purchase some new equipment.

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	189,846,127
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.023897
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	45,367.06

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	$ 1,000.30
Remaining Cash Reserve	$ 1,000.30
Remaining Cash Reserve %	1%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Elba Rural Fire District**
ADDRESS	**P. O. Box 94**
CITY & ZIP CODE	**Elba, Nebraska 68835-0174**
TELEPHONE	**308-863-2166**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Irvin Wroblewski	Russell Spilinek	Arlene K. Johnson
TITLE /FIRM NAME	Chairperson	Secretary-Treasurer	Clerk-Treasurer
TELEPHONE	308-750-0703	308-863-2224/308-750-7270	308-863-2185
EMAIL ADDRESS	irvin_wrob@hotmail.com	rspilinek@yahoo.com	villageofelba@nctc.net

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

- [ ] Board Chairperson
- [X] 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.

Elba Rural Fire District in Howard County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds			
(1)	Total Personal and Real Property Tax Requirements			97,918.31 C1
(2)	Motor Vehicle Pro-Rate			235.00 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))	238.00 C5		
(6)	LESS: Amount Spent During 2024-2025	238.00 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)**			**98,153.31** C10

	Lid Exceptions			
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	235.00 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).	- C12		
(12)	Allowable Capital Improvements			235.00 C13
(13)	Bonded Indebtedness			52,551.25 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)**			**52,786.25** 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*			**45,367.06** C24

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

Elba Rural Fire District
in
Howard 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	43,832.91
		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 %	

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	=	100.00	%
5		5		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	1,534.15
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	45,367.06
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	45,367.06
		(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.

Elba Rural Fire District in Howard County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Overhead doors & concrete	$	235.00

Total - Must agree to Line 10 on Lid Support Page 4	$	235.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elba Rural Fire District
IN
Howard 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 29th day of July 2025, at 8:00 o'clock p.m. at Elba 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	$	88,896.82
2024-2025 Actual/Estimated Disbursements & Transfers	$	113,728.94
2025-2026 Proposed Budget of Disbursements & Transfers	$	139,273.38
2025-2026 Necessary Cash Reserve	$	1,000.30
2025-2026 Total Resources Available	$	140,273.68
Total 2025-2026 Personal & Real Property Tax Requirement	$	97,918.31
Unused Budget Authority Created For Next Year	$	-

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	45,367.06
Personal and Real Property Tax Required for Bonds	$	52,551.25

- - - -

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Elba Rural Fire District — **Howard County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
None			
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Elba Rural Fire District	Howard County
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

None

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}

TO: RUSSEL SPLILINEK
PO BOX 174
ELBA NE 68835-0174

TAXABLE VALUE LOCATED IN THE COUNTY OF: HOWARD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ELBA FIRE #2	Fire-District	1,375,281	189,846,127

* *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 NEAL DETHLEFS, HOWARD 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)

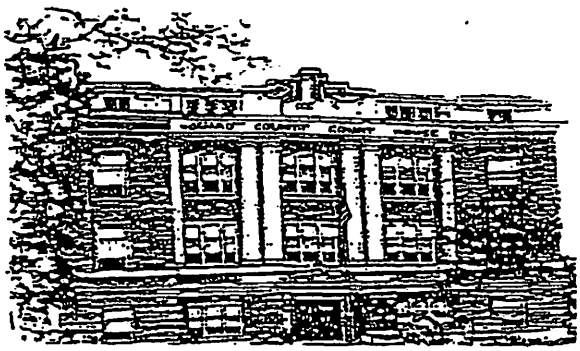
8/14/25
(date)

CC: County Clerk, HOWARD 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
8,101,620 Pers Prior
8,341,102 Pers Value
162,510,742 Real Prior
181,505,025 Real Value



HOWARD COUNTY

CLERK

612 Indian Street
P.O. Box 25
St. Paul, Nebraska 68873
Phone: 308-754-4343
hcclerk@howardcountyne.gov

August 14, 2025

TO: Miscellaneous Political Subdivisions

Please find enclosed a copy of Resolution 2025-18 regarding preliminary request for levy allocations, for the 2025/2026 fiscal year, which was presented to the Howard County Board of Commissioners at the regular Board Meeting held on Tuesday, August 12, 2025.

Motion was made by Urbanski to approve Resolution 2025-18, the preliminary levy allocation requests received as presented with an adjustment to the Howard County Agricultural Society as follows General-$43,440.08 and Sinking-$7,627.90, and seconded by Lukasiewicz. Roll Call: Lukasiewicz, Aye; Hirschman, Aye; and Urbanski, Aye.

Please contact the Clerk's office if you have any questions.

Sincerely,

Brenda Klanecky

Brenda Klanecky
Howard County Clerk

Attachment: Copy of Resolution 2025-18

COPY

RESOLUTION 2025-18

WHEREAS, pursuant to Neb. Rev. Stat 77-3443(3), on or before August 1, 2025 all political subdivisions subject to County Levy authority are required to submit a preliminary request for levy allocation to the County Board in the form of a resolution adopted by a majority vote;

WHEREAS, pursuant to Neb. Rev. Stat. 77-3443(4), the Howard County Board of Commissioners are required to adopt a resolution by majority vote which determines the final allocation of levy authority to its political subdivisions;

NOW, THEREFORE BE IT RESOLVED, by the Howard County Board of Commissioners that the following allocation of levy authority for fiscal year 2024-2025 is hereby adopted;

Howard County Agricultural Society	General:	$43,440.08
	Sinking:	$7,627.90
Howard County Historical Society	General:	$13,952.13
St. Paul Rural Fire District	General:	$49,471.60
	Sinking:	$10,200.00
	Ambulance:	$ 2,100.00
Farwell Rural Fire District	General:	$17,870.21
	Sinking:	$10,000.00
Dannebrog Fire District	General:	$66,330.19
	Series 2015 Bond:	$21,285.00
	Series 2023 Bond:	$ 9,076.73
	Series 2025 Bond:	$23,444.31
Boelus Rural Fire District	General:	$16,282.89

Sinking: $ 3,500.00

Bond: $16,801.27

Elba Rural Fire District

General: $45,367.06

Bond: $52,551.25

Dated: August 12, 2025.

Kathy Hirschman

Howard County Chairperson

ATTEST:

SEAL

Brenda Klanecky

Howard County Clerk

STATE OF NEBRASKA
HOWARD COUNTY SS.
FILED FOR RECORD
ON August DAY 12 2025
AT 1:00 O'CLOCK P M. RECORDED
IN BOOK Resolutions PAGE 32
Brenda Klanecky COUNTY CLERK
BY:

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

ELBA RURAL FIRE DISTRICT

IN

Howard 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 29th day of July 2025, at 8:00 o'clock p.m. at the Elba Fire Hall meetingroom 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	$ 88,896.82
2024-2025 Actual/Estimated Disbursements & Transfers	$ 113,728.94
2025-2026 Proposed Budget of Disbursements & Transfers	$ 131,870.50
2025-2026 Necessary Cash Reserve	$ 1,000.00
2025-2026 Total Resources Available	$ 132,870.50
Total 2025-2026 Personal & Real Property Tax Requirement	$ 97,918.31
Unused Budget Authority Created For Next Year	$ 7,395.30

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$ 45,367.06
Personal and Real Property Tax Required for Bonds	$ 52,551.25

Cut Off Here Before Sending To Printer

I certify that the above notice was posted by me in five public places in the Village, as follows:

Charlies Station of Elba

U. S. Post Office in Elba

Elba Fire Hall

Trotter's Fertilizer

Elba Village Hall

at 10:30 o'clock a.m., on the 24th day of July, 2025.

(S E A L)

Arlene K. Johnson

Village Clerk

ELBA RURAL FIRE DISTRICT
Elba, Nebraska
Minutes of Meeting
September 24, 2025

A meeting of the Elba Rural Fire District Board was convened in open and public session on the 24th day of September, 2025, at 8:02 o'clock p.m., at the Elba Fire Hall in Elba, Nebraska.

Present were: Chairman Irvin Wroblewski ; Vice-Chairman Jeremiah Meyer; Secretary-Treasurer, Russell Spilinek; and Board Member Doug Oeltjen. Absent: Jay Wells.

Notice of the meeting and Public Hearing for the Elba Rural Fire District Budget for 2025-2026 was published in the Phonograph-Herald of St. Paul, Nebraska on September 17, 2025 and posted in four public places in Elba, Nebraska.

Chairman Irvin Wroblewski called the meeting to order at 8:02 p.m. and announced the Open Meeting Act was posted on the east wall of the meeting room. He opened the Budget Hearing at 8:02 o'clock p.m. to hear testimony for support, opposition, suggestions or observations of taxpayers, relating to the proposed Elba Rural Fire District Budget for 2025-2026, and to consider amendments relative thereto. The Howard County Clerk sent a letter verifying that the Howard County Board of Commissioners had established the Elba Rural Fire District allocation for fiscal year 2025-2026 in the amount of $40,918.49 for non-bond purposes and $45,000.00 for bond purposes.

The Board discussed the Elba Rural Fire District valuation for the Tax Year 2025 was $159,925,921 and compared it to the valuation for Tax Year 2024 in the amount of $157,438,601, an increase of $2,487,320. The Board reviewed the Elba Rural Fire District 2025-2026 Budget and discussed planned expenditures.

As two terms were up for renewal, Vice Chairman Jeremy Meyer made the motion to re-elect Board Member Doug Oeltjen and Secretary-Treasurer Russell Spilinek to serve another term in their respective positions. On roll call vote the following voted YEA: Meyer, Oeltjen, Spilinek, and Wroblewski. NAY: None. ABSENT: Jay Wells. Motion carried.

At 8:17 p.m., Chairman Wroblewski asked for a motion to close the public hearing and consider adoption of the Elba Rural Fire District 2025-2026 Budget. As there were no objections made, Board Member Doug Oeltjen moved to close the budget hearing and approve the Elba Rural Fire District 2025-2026 Budget. The motion was seconded by Secretary-Treasurer Russell Spilinek. On roll call vote the following voted YEA: Meyer, Oeltjen, Spilinek, and Wroblewski. NAY: None. ABSENT: Wells. The motion carried.

There being no further business to come before the Board, it was moved by Secretary-Treasurer Russell Spilinek, seconded by Board Member Doug Oeltjen, to adjourn at 8:17 p. m. YEA: Meyer, Oeltjen, Spilinek, and Wroblewski. NAY: None. ABSENT: Wells. The motion carried.

Irvin Wroblewski
President

Russell Spilinek
Secretary-Treasurer

Certificate of Publication

State of Nebraska
Howard County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Phonograph-Herald, a weekly newspaper published in an office maintained at St. Paul, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one (1) consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 23rd day of July, 2025.

Michael Happ, Publisher

Subscribed in my presence and sworn to before me the 1st day of August, 2025.

Megan M. Fanta
Notary Public

My commission expires 12-13-26.

GENERAL NOTARY-State of Nebraska
MEGAN M. FANTA
My Comm Exp December 13, 2026

No. of lines: 27
Publication Fee: 11.44

NOTICE OF MEETING OF THE BOARD OF DIRECTORS OF ELBA RURAL FIRE DISTRICT #2 IN THE STATE OF NEBRASKA

Notice is hereby given that a meeting of the Board of Directors of Elba Rural Fire District #2 in the State of Nebraska (the "District") will be held at 7:00 p.m. on Tuesday, July 29, 2025, at the district's fire hall located at 713 12th Street, Elba, Nebraska 68835, which meeting will be open to the public and held in accordance with the Nebraska Open Meetings Act. An agenda for such meeting, kept continuously current, is available for public review at the District's fire hall in Elba, Nebraska, during normal business hours.

Russ Spilinek,
Secretary/Treasurer

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ELBA RURAL FIRE DISTRICT
Elba, Nebraska

NOTICE OF MEETING

Notice is hereby given that a meeting of the Board of Directors of Elba Rural Fire District # 2 in the State of Nebraska ("the District") will be held at 7:00 p.m. on Tuesday, July 29, 2025, at 7:00 p.m. at the District's fire hall located at 713 12th Street, Elba, Nebraska 68835, which meeting will be open to the public and held in accordance with the Nebraska Open Meetings Act. An agenda for such meeting, kept continuously current, is available for public review at the District's fire hall in Elba, Nebraska, during normal business hours.

Russell Spilinek
Secretary-Treasurer

I certify that the above notice was posted by me in five public places in the Village, as follows:

Charlies Station of Elba

U. S. Post Office in Elba

Elba Fire Hall

Trotter's Fertilizer

Elba Village Hall

at 10:30 o'clock a.m., on the 24th day of July, 2025.

(S E A L)

Arlene K. Johnson
Village Clerk

ELBA RURAL FIRE DISTRICT
Elba, Nebraska
Minutes of Meeting
July 29, 2025

A meeting of the Elba Rural Fire District Board was convened in open and public session on the 29th day of July, 2025, at 8:10 o'clock p.m., at the Elba Fire Hall in Elba, Nebraska.

Present were: Chairperson Irwin Wroblewski; Vice-Chairperson Jeremiah Meyer; Secretary-Treasurer, Russell Spilinek; and Board Members: Douglas Oletjen and Jay Wells. Absent: None. Also present was Arlene Johnson.

Public Notice of the meeting was given in advance by publishing notice of the meetings in the Phonograph-Herald and by posting notices of the meetings and the Notice of the Budget Hearing and Summary in three public places on July 23, 2025.

Chairperson Irwin Wroblewski called the meeting to order at 8:10 p.m. and announced the Open Meetings Act poster was located on the east wall of the meeting room. He stated the purpose of the meeting was to review, complete, and approve the proposed Elba Rural Fire District 2025-2026 Budget and supporting documents.

Chairperson Irwin Wroblewski announced the public hearing for the proposed Elba Rural Fire District 2025-2026 Budget was open for comments and that it must be submitted to the Howard County Clerk by August 1, 2025. The Board reviewed and discussed the proposed 2025-2026 Budget and the audit wavier listing of receipts and expenditures for fiscal year 2024-2025. No objections or comments were heard.

After discussion, Secretary-Treasurer Russell Spilinek made the motion to approve the proposed Elba Rural Fire District 2025-2026 Budget and the tax request in the amount of $45,367.06 for the General Fund and $52,515.25 for the Bond Fund, a total of $97,918.31. Motion seconded by Jeremy Meyer. Voting yes were: Jeremy Meyer, Doug Oeltjen, Russell Spilinek, Jay Wells, and Irvin Wroblewski. Voting no: None. Absent: None. Motion carried.

After discussion, Board Member Jeremy Meyer made the motion to approve the base limitation 2½ per cent rate increase allowed for the Elba Rural Fire District 2025-2026 Budget. Motion seconded by Board Member Jay Wells. Voting yes were: Jeremy Meyer, Doug Oeltjen, Russell Spilinek, Jay Wells, and Irvin Wroblewski. Voting no: None. Absent: None. Motion carried.

After discussion, Board Member Jeremy Meyer made the motion to approve the additional 1% increase allowed for the Elba Rural Fire District 2025-2026 Budget. Motion seconded by Board Member Russell Spilinek. Voting yes were: Jeremy Meyer, Doug Oeltjen, Russell Spilinek, Jay Wells, and Irvin Wroblewski. Voting no: None. Absent: None. Motion carried.

RESOLUTION NO. 2025-1

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

WHEREAS, the Howard County Board of Commissioners is the levy authority for the Elba Rural Fire District;

NOW, THEREFORE BE IT RESOLVED that the following is said Board's tax request for budget year 2024-2025:

FUND	TAX REQUEST	
GENERAL	$	45,367.06
BOND	$	45,551.25
TOTAL	$	90,918.31

BE IT FURTHER RESOLVED that said Board has Interlocal Agreements for _____ dollars and hereby request that said dollar amount be included in the county's five cent levy allocation allowed by law for Interlocal Agreements.

BE IT FURTHER RESOLVED that said Board has Lease-Purchase Agreements approved prior to July 1, 1998, for _____ dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Board has Bonds for _____ dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Fire Protection District has a special tax of _____ dollars for a Public Safety Communication Project as allowed by State Statute Section 86-416 and is not included in the above tax request as allowed by law.

Motion was made by Board Russell Spilinek to adopt Resolution No. 2025-1. The motion was seconded by Board Member Jeremy Meyer. Voting yes were: Gale Lassen, Jeremy Meyer, Doug Oeltjen, Russell Spilinek, and Irvin Wroblewski. Voting no: None. Absent: None. Motion carried.

Dated this 29th day of July, 2025.

Irvin Wroblewski

Elba Rural Fire Board Chairperson

After discussion, Secretary-Treasurer Russell Spilinek made the motion to request an audit wavier for the Elba Rural Fire District 2024-2025 fiscal year. Motion seconded by Vice-Chairperson Jeremy Meyer. Voting yes were: Jeremy Meyer, Doug Oeltjen, Russell Spilinek, Jay Wells, and Irvin Wroblewski. Voting no: None. Absent: None. Motion carried.

At 8:20 p.m., it was moved by Board Member Doug Oeltjen, seconded by Board Member Jay Wells, to adjourn. Voting yes were: Jeremy Meyer, Doug Oeltjen, Russell Spilinek, Jay Wells, and Irvin Wroblewski. Voting no: None. Absent: None. Motion carried.

Irvin Wroblewski
Chairperson

Russell Spilinek
Secretary-Treasurer

July 23 2025

The Elba Rural Fire Board meeting was called to order by Fire Train W. at 8:20 pm meeting was started late because of a storm open meeting Act is on the east wall members present are Train W. Doug O. Jay W. Jeremy M. Russ S. also present is Arlene Johnson. minutes were read and approved

The board members went over the 2024-2025 years bills and bank payment Jeremy made motion to except all bills and bank payments that Russ payed Doug Second it All Ayes motion passed

Next bussness was to work the budget for 2025 2026

next talked about a new bank for trucks and Equipment Jeremy made motion to do a new bank for $385,000 Doug second it a vote was taken Train Doug Russ Jeremy voted yes Jay voted No motion Carried, talked about New Doors Jay made motion to go with Overhead Dr. on there bid Russ Second it All Ayes

Russ made motion to ask for Audit Waiver Jeremy Second it All Ayes

Jeremy made motion to Ad Journ Doug Second it All yes meeting Adjourned at 9:37 pm

Russell

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

ELBA RURAL FIRE DISTRICT

IN

Howard 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 29th day of July 2025, at 8:00 o'clock p.m. at the Elba Fire Hall meetingroom 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	$ 88,896.82
2024-2025 Actual/Estimated Disbursements & Transfers	$ 113,728.94
2025-2026 Proposed Budget of Disbursements & Transfers	$ 131,870.50
2025-2026 Necessary Cash Reserve	$ 1,000.00
2025-2026 Total Resources Available	$ 132,870.50
Total 2025-2026 Personal & Real Property Tax Requirement	$ 97,918.31
Unused Budget Authority Created For Next Year	$ 7,395.30

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$ 45,367.06
Personal and Real Property Tax Required for Bonds	$ 52,551.25

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Certificate of Publication

State of Nebraska
Howard County

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Michael Happ, Publisher

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Russ Spilinek,
Secretary/Treasurer

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