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 7, 2025

Harvard Rural Fire Protection District
32220 Road G
Harvard, NE 68944-

RE: Harvard Rural Fire Protection District

Dear Board:

We have received and reviewed the audit waiver request for the Harvard Rural Fire Protection 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

STATE OF NEBRASKA
GENERAL BUDGET FORM

Harvard Rural Fire Protectior How come I can't type the na
Go to the Basic Data Input to

TO THE COUNTY BOARD AND COUNTY
Clay/Hamilton 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:

$	42,330.00	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	42,330.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

486,615,161 -	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
SEP 24 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?

[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

Harvard Rural Fire Protection District in Clay/Hamilton 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	1,211.00	B1	43,501.53	B29	27,316.99	B57
3	Investments	121,596.03	B2	86,851.42	B30	46,026.32	B58
4	County Treasurer's Balance	458.11	B3	151.27	B31	631.56	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**123,265.14**	B4	**130,504.22**	B32	**73,974.87**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	33,493.44	B5	36,162.46	B33	41,500.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	65.85	B7	65.61	B35	66.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	-	B9	-	B37	-	B65
11	State Receipts: Property Tax Credit	3,538.68	B10	4,488.28	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	1,989.54	B13	2,780.79	B41	120.00	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)	**162,352.65**	B16	**174,001.36**	B44	**115,660.87**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	31,848.43	B17	75,027.67	B45	78,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	24,998.82	B47	-	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)	**31,848.43**	B27	**100,026.49**	B55	**78,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**130,504.22**	B28	**73,974.87**	B56	**37,660.87**	B83
31					Cash Reserve Percentage	48%	B84

PROPERTY TAX RECAP

Tax from Line 6	41,500.00	B85
County Treasurer's Commission at 2% of Line 6	830.00	B86
Total Property Tax Requirement	**42,330.00**	B87

Harvard Rural Fire Protection District in Clay/Hamilton 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	$	42,330.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	42,330.00

** 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	0
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	#DIV/0!
Township Taxes within City/Village	#DIV/0!
50% of Township Taxes within City/Village	#DIV/0!
Projected Township Taxes to be collected	#DIV/0!

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	$	37,660.87
Remaining Cash Reserve	$	37,660.87
Remaining Cash Reserve %		48%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Bruce Schwenk**
ADDRESS	**32220 Road G**
CITY & ZIP CODE	**Harvard, NE 68944**
TELEPHONE	**402-772-7851**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Robert Wilson	Bruce Schwenk	Ted S Griess
TITLE /FIRM NAME	Chairperson	Secretary/Treasurer	Attorney
TELEPHONE		402-772-7851	402-773-4115
EMAIL ADDRESS		bjschwenk@hotmail.com	tsgriess@gmail.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.

Harvard Rural Fire Protection District in Clay/Hamilton County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			42,330.00	C1
(2)	Motor Vehicle Pro-Rate			66.00	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)**			**42,396.00**	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			20,000.00	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 ofAeronautics (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)**			**20,000.00**	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			**22,396.00**	C24

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

Harvard Rural Fire Protection District

in

Clay/Hamilton 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	36,234.67
		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 Growthper 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	1,268.21
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	37,502.88
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	22,396.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	15,106.88
		(10)

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

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

NOTICE OF BUDGET HEARINGAND BUDGET SUMMARY

Harvard Rural Fire Protection District
IN
Clay/Hamilton County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 15th day of September 2025, at 7:30 o'clock P.M. at Harvard Fire Hall; Harvard, Nebraska 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	$	31,848.43
2024-2025 Actual/Estimated Disbursements & Transfers	$	100,026.49
2025-2026 Proposed Budget of Disbursements & Transfers	$	78,000.00
2025-2026 Necessary Cash Reserve	$	37,660.87
2025-2026 Total Resources Available	$	115,660.87
Total 2025-2026 Personal & Real Property Tax Requirement	$	42,330.00
Unused Budget Authority Created For Next Year	$	15,106.88

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	42,330.00
Personal and Real Property Tax Required for Bonds	$	-

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REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Harvard Rural Fire Protection District — **Clay/Hamilton County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description(Column 3)	Amount Used as Lid Exemption (Column 4)
Lease between City of Harvard and Harvard Rural Fire Protection District	Perpetual	Rent of space in City Firehall	$ 20,000.00
		From Page 2	$ -

Total Amount used as Lid Exemption $ 20,000.00

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: HARVARD RURAL FIRE DIST NO 4
C/O BRUCE SCHWENK
32220 ROAD G
HARVARD NE 68944

TAXABLE VALUE LOCATED IN THE COUNTY OF: HAMILTON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HARVARD FIRE 4	Fire-District	113,490	32,979,989

* *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 VICTORIA WYLIE, HAMILTON 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.

Victoria M Wylie

(signature of county assessor)

August 14, 2025

(date)

CC: County Clerk, HAMILTON County
CC: County Clerk where district is headquarter, if different county, CLAY 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

428,545 Pers Prior
310,989 Pers Value
32,364,132 Real Prior
32,669,000 Real Value

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)

HARVARD RURAL FIRE DISTRICT

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CLAY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HARVARD FIRE	Fire-District	3,509,199	453,635,172

* *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 BRENDA HANSEN , CLAY 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.

Brenda Hansen
(signature of county assessor)

August 16, 2025
(date)

CC: County Clerk, CLAY 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

13,414,639 Pers Prior
15,405,429 Pers Value

373,804,579 Real Prior
438,229,743 Real Value

PUBLISHER'S AFFIDAVIT

(Proof of Legal Publication as Required by Law)

STATE OF NEBRASKA)
)ss.
CLAY COUNTY)

Tory Duncan, being first duly sworn, on oath, deposes and says that The Clay County News, published weekly at Sutton, Nebraska, and having a general circulation in said county. That to the personal knowledge of affiant, a true copy of the attached notice was published in the regular and entire issue of said newspaper and not in a supplement, on

SEPTEMBER 10, 2025

That said newspaper is printed in the English language, and has a bona fide paid in advance circulation, of more than three hundred copies weekly and has been published within said county for more than fifty-two successive weeks, prior to the publication of said notice and is printed wholly, or in part, in an office maintained at the place of publication, and is a legal newspaper under the laws of the State of Nebraska.

Managing Editor

Subscribed in my presence and sworn to before me

this 10th day of September, 2025

Notary Public

GENERAL NOTARY - State of Nebraska
LINDA L. SCHROETLIN
My Comm. Exp. May 20, 2028

Publisher's Fee: **$77.50**

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Harvard Rural Fire Protection District
IN
Clay/Hamilton County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 15th day of September 2025, at 7:30 o'clock P.M. at Harvard Fire Hall; Harvard, Nebraska 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.

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2024-2025 Actual/Estimated Disbursements & Transfers	$	100,026.49
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2025-2026 Necessary Cash Reserve	$	37,660.87
2025-2026 Total Resources Available	$	115,660.87
Total 2025-2026 Personal & Real Property Tax Requirement	$	42,330.00
Unused Budget Authority Created For Next Year	$	15,106.88
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	42,330.00
Personal and Real Property Tax Required for Bonds	$	-

ZNEZ

BUDGET HEARING MINUTES

The budget hearing of Harvard Rural Fire District was held on September 15, 2025, at 7:30 o'clock p.m. at the Harvard Fire Hall, Harvard, Nebraska.

The meeting was held pursuant to notice in the Clay County News. A copy of the notice is to be retained in the records of the Secretary. The availability of the agenda was communicated in advance of the meeting. The Board Chairman stated that the Nebraska Open Meetings Act is posted in the room and directed the attention of all persons present to its location.

Roll Call was taken and showed the following:

Board Members:

Present: Robert Wilson, Tim Johnson, Matt Kobza, Gayle Shore, Bruce Schwenk

Absent: None

The meeting then took up the matter of the election of officers:

Robert Wilson was elected Board Chairman

Bruce Schwenk was elected Secretary/Treasurer

–

The Board reviewed all transactions that were handled by the Treasurer during the last fiscal year. It was moved by Wilson and seconded by Johnson to approve the following expenditures made by the Treasurer:

Date	Check #	Paid to and Amount	Purpose
7-1-24	1884	Eric Cox $3500	Truck
7-30-24	1885	City of Harvard $10,000	Rent
8-8-24	1886	Harvard Vol. Fire Dept $10,000	Ambulance
9-5-24	1887	Baird & Griess $700	Legal
9-5-4	1888	Southern PPD $100	Utilities
9-26-24	1889	Nebraska Forest Service $2243.22	
10-2-24	1890	Clay County News $77.50	Legal
10-7-24	1891	Precision Signs & Graphics $1605	Repair

10-8-24	1892	Sutton Auto & Supplies $322.18	Repair
10-31-24	1893	Platte Valley $1706.20	Repair
10-31-24	1894	Fyr-tek $636.70	Testing
11-19-24	1895	Fyr-tek $634.70	Testing
11-17-24	1896	Sutton Auto & Supplies $34.86	Repairs
12-3-24	1897	Nebraska Truck Service $6106.80	Truck
12-4-24	1898	Sutton Auto Supply $381.11	Parts
12-10-24		Safety Deposit Box $40	Box rent
12-10-24	1899	CPI $18.64	Parts
12-10-24	1900	Southern Public Power $77	Utilities
12-13-24	1901	Kully Pipe $4255.35	Parts
1-8-25	1902	Matt Kobza $2688.87	Pump
1-8-25	1903	Southern Public Power $170	Utilities
1-8-25	1904	Sutton Auto Supply $ 6.45	Parts
2-4-25	1905	Sutton Auto Supply $181.18	Parts
2-4-25	1906	Zeb Wehnes $32.84	Parts
2-5-25	1907	Southern Public Power $210	Utilities
2-7-25	1908	City of Harvard $10,000	Rent
2-20-25	1909	Cornerstone Ins $100	Bond
2-21-25		Business Check Order $210	Checks
3-11-25	1910	Southern Public Power $224	Utilities
3-11-25	1911	Sutton Auto Supply $29.76	Parts
4-11-25	1912	Southern Public Power $120	Utilities
5-13-25	1913	Southern Public Power $76	Utilities
5-26-25	1914	Nebraska Forest Service $315	UTV
6-7-25	1916	Matthew Hodges $500	Light Bar

6-21-25	1917	Southern Public Power $34	Utilities
6-24-25	1918	Clay County Mutual $403.38	Insurance

On roll call:

Ayes: All voted yes

Nays: None Motion carried.

Increase the Base of Restricted Funds by 2.5%

It was moved by Johnson and seconded by Shore to increase the base of restricted funds by 2.5% as allowed by law.

On roll call:

Ayes: All voted yes.

Nays: None Motion carried.

1% increase in Restricted Funds Authority.

It was moved by Johnson and seconded by Shore to increase the total restricted funds base by an additional 1.0%.

On roll call:

Ayes: All voted yes

Nays: None Motion carried.

Request for Audit Waiver

It was moved by Johnson and seconded by Kobza to request an audit waiver for the fiscal year ended June 30, 2025.

On roll call:

Ayes: All voted yes

Nays: None Motion carried.

Budget Approval

It was moved by Kobza seconded by Johnson approve the Harvard Rural Fire District budget as proposed.

On roll call:

Ayes: All voted yes

Nays: None. Motion carried.

There being no further business the meeting was adjourned.

Secretary

BUDGET HEARING MINUTES

The budget hearing of Harvard Rural Fire District was held on September 4, 2024, at 8:00 o'clock p.m. at the Harvard Fire Hall, Harvard, Nebraska.

The meeting was held pursuant to notice in the Clay County News. A copy of the notice is to be retained in the records of the Secretary. The availability of the agenda was communicated in advance of the meeting. The Board Chairman stated that the Nebraska Open Meetings Act is posted in the room and directed the attention of all persons present to its location.

Roll Call was taken and showed the following:
Board Members:
Present: Tim Johnson, Bob Wilson, Gayle Shore, Matt Kobza, Bruce Schwenk
Absent: None

The Board reviewed all transactions that were handled by the Treasurer during the last fiscal year. It was moved by Tim Johnson and seconded by Gayle Shore to approve the following expenditures made by the Treasurer:

Date	Check #	Paid to	Amount	Purpose
7-23-23	1853	Southern Power District	$27	Utilities
8-3-23	1854	City of Harvard	$10,000	Rent
8-8-23	1855	Sutton Auto Supply	$30.49	Repairs
8-8-23	1856	Southern Power District	$28	Utilities
9-12-23	1857	Clay County News	$83	Legal
9-12-23	1858	Southern Power District	$29	Utilities
10-4-23	1859	Baird & Griess	$600	Legal
10-4-23	1860	Southern Power District	$27	Utilities
11-15-23	1861	Southern Power District	$29	Utilities
11-15-23	1862	Dave Wehnes	$42	Oil
11-15-23	1863	Zeb Wehnes	$120.97	Repairs
12-5-23	1864	Cornerstone Bank	$40	Box Rent
12-5-23	1865	Southern Power District	$79	Utilities
1-11-24	1866	Southern Power District	$152	Utilities
1-21-24	1867	City of Harvard	$10,000	Rent
2-17-24	1868	Southern Power District	$216	Utilities
3-18-24	1869	Southern Power District	$163	Utilities
4-18-24	1870	Cornerstone Insurance	$100	Bond
4-18-24	1872	Dave Wehnes	$213.71	Check Valve
4-18-24	1873	Zeb Wehnes	$126	Repairs
4-19-24	1874	Southern Power District	$109	Utilities
4-25-24	1875	NMC, Inc.	$5,905.50	Repairs
5-7-24	1876	Hastings Arnold Motor Sup.	$826.65	Repairs
4-7-24	1877	CPI	$1,517.96	Repairs
5-7-24	1878	Southern Power District	$93	Utilities
6-6-24	1879	Hully Pipe & Steel Supply	$884.66	Repairs
6-6-24	1880	Clay County Ins. Co.	$405.38	Insurance
6-28-24	1882	City of Harvard	$20,335.87	Expense Share
6-28-24	1883	Bruce Schwenk	$100	Board fee

Ayes Johnson, Wilson, Shore, Kobza, Schwenk
Nays None Motion carried.

Increase the Base of Restricted Funds by 2.5%
It was moved by Gayle Shore and seconded by Tim Johnson to increase the base of restricted funds by 2.5% as allowed by law.

Ayes Johnson, Wilson, Shore, Kobza, Schwenk
Nays None Motion carried.

1% increase in Restricted Funds Authority.
It was moved by Gayle Shore and seconded by Tim Johnson to increase the total restricted funds base by an additional 1.0%.

Ayes Johnson, Wilson, Shore, Kobza, Schwenk
Nays None Motion carried.

Request for Audit Waiver
It was moved by Mat Kobza and seconded by Tim Johnson to request an audit waiver for the fiscal year ended June 30, 2024.

Ayes Johnson, Wilson, Shore Kobza, Schwenk
Nays None Motion carried.

Budget Approval
It was moved by Tim Johnson and seconded by Gayle Shore to approve the Harvard Rural Fire District budget as proposed.

Ayes Johnson, Wilson, Shore, Kobza, Schwenk
Nays None Motion carried.

There being no further business the meeting was adjourned.

Secretary

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FIRE STATION LEASE AGREEMENT

THIS FIRE STATION LEASE AGREEMENT (the "Agreement") is made and entered into effective as of the 14 day of January, 2020, by and between THE CITY OF HARVARD, NEBRASKA, a municipality formed under the laws of the State of Nebraska ("Landlord") and HARVARD RURAL FIRE PROTECTION DISTRICT, a rural fire district and political subdivision formed under the laws of the State of Nebraska ("Tenant").

WHEREAS, Landlord owns a parcel of real estate described as one half city block bordered by Harvard Avenue and the alley between Clay and Harvard Avenues on the west and east and West Oak Street and West Walnut Street on the south and north, Harvard, Nebraska and plans to improve the parcel by constructing a building on the property to be used as a fire station for Landlord and for Tenant;

WHEREAS, the fire station to be constructed is described herein as the "Property";

WHEREAS, Tenant desires to lease a portion of the Property consisting of more than 50% of the overall square footage of the building constructed at the Property (The Landlord will lease 51% of the total square footage of the Property to the Tenant), as designated on **Exhibit A** attached hereto;

WHEREAS, the portion of the Property leased by Tenant is referred to herein as the "Premises";

WHEREAS, the parties desire to provide for the shared use of a portion of the Property as designated on **Exhibit A** attached hereto and referred to herein as the "Common Areas."

WHEREAS, Landlord desires to lease the Premises to Tenant and provide for use of the Common Areas in accordance with the terms of this Agreement;

NOW THEREFORE, in consideration of the mutual promises contained herein and other good and valuable consideration, the parties hereto agree as follows:

1. Description.

(a) Premises. Landlord hereby leases the Premises to Tenant. Tenant shall have exclusive use of the Premises for the purposes set forth herein. In addition, Tenant shall have the nonexclusive use of the Commons Area which shall be shared with Landlord, provided that Tenant shall have access and use of the Commons Area to the extent reasonably necessary to support Tennant's operations at the Premises. Tenant shall have nonexclusive use of the parking areas on the Property.

(b) Condition; No Warranties. Tenant agrees that, except as otherwise provided herein, no representations, statements, or warranties, expressed or implied, have been made by or on behalf of Landlord respecting the condition of the Premises. Tenant accepts the Premises in its then existing condition and state of repair, "AS IS", as of the date of delivery of possession.

2. Term.

The initial term of this Agreement is twenty (20) years, commencing on the 1st day of February 2021 (the "Commencement Date"), and ending on the 1st day of August 2040. Upon expiration of the initial term or upon payment completion of the bond for the fire hall, the term of this lease is void and at such time the Tenant & Landlord may enter into a new agreement. The period of time from the Commencement Date to the effective date of termination is referred to herein as the "Term."

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3. Rent and Late Charges.

(a) Rent. Beginning on February 1, 2021, Tenant shall pay to Landlord the rental amounts set forth on **Exhibit B** on the dates set forth on said Exhibit (the "Base Rent"). Base rent shall be $20,000 per year payable in 2 semi-annual payments (or 40% of the City's fire station bond payment whichever is less). A one-time payment shall be due on August 1, 2020 in lieu of a scheduled payment. The payment shall be one half of the interest payment owed by the City at that time to the Bond Company, the 8/1/2020 rent payment shall not exceed $5,000.

(b) Late Charge; Interest. In the event any rent payment due hereunder is not paid within ten (10) days after the due date, then, without limitation of Landlord's other rights and remedies, Landlord may impose a late charge with respect to such past-due payment in an amount equal to five percent (5%) of the late payment. In addition, any sums due hereunder which are not paid within thirty (30) days of the due date thereof shall accrue interest at the rate of twelve percent (12%) per annum until paid.

4. Use of Premises and the Property. Tenant shall use and occupy the Premises and the Common Areas solely for purposes of conducting its operations as a rural fire district and related purposes. Tenant shall not, without the prior written consent of Landlord, use the Premises or the Common Areas for any other use or purpose. Landlord agrees that, during the Term, the balance of the Property will used for purposes of operating the City's fire protection program and related purposes.

5. Responsibilities.

(a) Utilities. Landlord shall pay all utility charges attributable to the Property, including electricity, gas, water, sewer, and waste removal.

(b) Insurance. Tenant shall carry and maintain, at Tenant's cost and expense, bodily injury liability insurance with limits insuring against any and all liability of the Tenant with respect to the Premises. Landlord shall carry and maintain, at Landlord's cost and expense, fire and extended coverage insurance in standard policies in an amount equal to the insurable value of the Property, but not including Tenant's personal property located at the Premises. Tenant shall, at Tenant's cost and expense, maintain fire and extended coverage on Tenant's personal property located at the Premises from time to time.

(c) Personal Property. Tenant shall be solely responsible for risk of loss with respect to all personal property of Tenant which may be on or about the Property.

(d) Maintenance. Landlord shall promptly repair and maintain the Premises and the Property, including interior/exterior walls, ceilings, roof, doors and glass, and all fixtures and equipment serving the Property (including heating, ventilating, air-conditioning and other equipment, plumbing, fixtures, etc.). Tenant shall be responsible for minor maintenance and repairs and light bulb replacement in the Premises and shall keep the Premises clean. The parties shall share the cost of cleaning and providing supplies for the Common Areas.

(e) Maintenance of Grounds; Snow and Ice Removal. Landlord, at Landlord's expense, shall maintain the exterior grounds of the Property so that it is neat and well-kept in appearance and shall keep sidewalks and parking lots of the Property free and clear of ice and snow.

6. Restrictions on Tenant.

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(a) Signs. Tenant shall not paint, display, inscribe or affix any sign, picture, advertisement, notice, lettering or direction on any part of the outside or inside of the building, or any part of the inside of the Property which can be seen from outside the Property, without Landlord's prior approval (which shall not be unreasonably withheld or delayed).

(b) Unlawful Use. Tenant shall not make or permit any use of the Premises or the Common Areas in violation of any law, ordinance or governmental or municipal regulation or order, or do or permit to be done any act or thing which will invalidate or be in conflict with fire or other insurance policies covering the Property.

(c) Alterations and Improvements. Tenant shall not make any improvements or alterations to the Premises without submitting plans and specifications for such improvements or alterations to Landlord and securing Landlord's prior written consent (which shall not be unreasonably withheld, conditioned or delayed). Tenant shall pay all costs of such improvements and alterations, shall provide evidence of such payment to Landlord upon request, and shall hold Landlord harmless from any costs, liens or damages. All work done by Tenant shall be performed in full compliance with all laws, rules, orders, ordinances, directions, regulations and requirements of law and Landlord's insurance companies. All alterations, additions and improvements to the Premises by Landlord or Tenant shall become part of the realty and shall belong to Landlord at the expiration or earlier termination of the Term, except that any fixtures, furnishings, equipment, signs and personal property which are installed and paid for by Tenant, shall remain the property of Tenant and may be removed by Tenant during the Term; provided Tenant repairs any damage caused by the removal of such fixtures.

(d) Waste. Tenant shall not commit or permit any waste of the Premises nor any public or private nuisance on the Premises.

7. Rights Reserved to Landlord. Landlord shall have the right at reasonable times, to enter and inspect the Premises and to make at its own expense any necessary repairs, alterations, additions and improvements, structural or otherwise, provided that such work shall not be carried on in such manner as to deny Tenant the reasonable use of the Premises.

8. Casualty Loss. If the Property is destroyed or damaged by fire or other casualty so as to render the Premises unsuitable for occupancy in the reasonable discretion of Landlord, and Landlord shall elect not to reconstruct or repair the Property, Tenant may terminate this Agreement by giving written notice to the Landlord of such termination within 60 days after such destruction or damage, which termination shall be effective as of the date of such destruction or damage. If Landlord shall elect to reconstruct or repair the Property, Landlord shall perform such reconstruction or repair at the expense of Landlord, with reasonable promptness.

9. Assignment. Tenant shall not assign this Agreement, nor sublet any portion of the Premises, nor permit the use of any portion of the Premises by anyone other than Tenant and the agents and invitees of Tenant, without obtaining the prior written consent of Landlord.

10. Default. Each of the following acts and omissions shall constitute a default by Tenant and a breach of this Agreement:

(a) The failure of Tenant to pay the Base Rent, additional rent or any other monetary obligation of Tenant hereunder for a period of 30 days after such amounts shall have become due.

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(b) The failure of Tenant to comply with any other provision of this Agreement for a period of 30 days after receipt of written notice of such failure.

(c) Voluntary or involuntary bankruptcy, assignment for benefit of creditors, reorganization or rearrangement under the Bankruptcy Act, receivership, dissolution or the commencement of any action or proceeding for dissolution or liquidation of Tenant or any other similar action or proceeding whether instituted by or against Tenant.

(d) Vacation or abandonment of the Premises for a period longer than thirty (30) days.

11. Remedies. Upon a default by Tenant, Landlord shall be entitled to all remedies at law or in equity arising from such default. Landlord may re-enter and recover possession of the Premises as if the Premises were forcibly detained, and Tenant waives any demand for possession of the Premises and any exemptions granted to Tenant by law. If Landlord elects to re-enter and recover possession of the Premises, Landlord may, at the election of Landlord, either terminate this Agreement or re-let the Premises on such terms and conditions as Landlord may determine. The parties acknowledge and agree that Landlord is building the fire station under the authority of Section 17-954 and in reliance upon the lease by Tenant of more than 50% of the overall square footage of the building constructed at the Property. Tenant will be responsible to damages to Landlord if a default by Tenant causes Landlord to fall out of compliance with said Section 17-954 prior to the date upon which the bonds issued to finance construction of the fire station are paid in full.

12. Termination. Upon the termination of this Agreement, Tenant shall:

(a) Return all keys and deliver possession of the Premises to Landlord in as good condition as at the commencement of the term, ordinary wear and casualty damage excepted;

(b) Leave undisturbed on the Premises all improvements and non-removable fixtures, which shall be deemed to be the property of Landlord; and

(c) Remove from the Premises all removable fixtures and other personal property of Tenant, and Tenant shall, at Tenant's expense, repair any significant damage to the Premises arising from the removal of such fixtures or personal property.

13. Miscellaneous.

(a) No Waiver. No waiver by Landlord of a default by Tenant shall be implied and no express waiver shall extend to any default other than that specified therein and then only for the period and to the extent specifically stated. The failure of Landlord to insist upon strict performance by Tenant of any of the covenants, conditions and agreements of this Agreement shall not be deemed a waiver of any of the Landlord's rights or remedies and shall not be deemed a waiver of any subsequent breach or default by Tenant of any covenant, condition or term of this Agreement. No surrender of the Premises shall be affected by Landlord's acceptance of rental or by any other means whatsoever unless the same is evidenced by Landlord's written acceptance of such as a surrender.

(b) Entire Agreement. This Agreement contains the entire agreement between the parties and shall not be modified in any manner except by an instrument in writing executed by the parties hereto. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective heirs, personal representatives, successors and permitted assigns.

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(c) Governing Law; Severability. This Agreement shall be governed by and construed in accordance with the laws of the state of Nebraska. If any clause or provision hereof should be determined to be illegal, invalid, or unenforceable, then and in that event, it is the express intention of the parties hereto that the remainder of this Agreement shall not be affected thereby; and it is also the express intention of the parties hereto that in lieu of each clause or provision of this Agreement which may be determined to be illegal, invalid, or unenforceable, there may be added as a part of this Agreement a clause or provision as similar in terms to such illegal, invalid or unenforceable clause or provision as may be possible and be legal, valid and enforceable.

IN WITNESS WHEREOF, the parties have executed and delivered this Agreement effective as of the date first above written.

Landlord:

CITY OF HARVARD, NEBRASKA

Mayor

City Clerk

Tenant:

HARVARD RURAL FIRE PROTECTION DISTRICT

By:
President

EXHIBIT B

Tenant agrees to pay annually 40% of Landlords bond payment, not to exceed $20,000 annually.

Rent is payable in advance for the upcoming 6-month period