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 14, 2025

Rosalie Rural Fire District
1536 Riverview Dr
Decatur, NE 68020-

RE: Rosalie Rural Fire District

Dear Board:

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

Revised

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Rosalie Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Thurston 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:

$	27,740.00	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	27,740.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

127,394,506	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

Rosalie Rural Fire District in Thurston 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	105,460.37	B1	116,087.55	B29	111,120.94	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	178.08	B3	54.81	B31	64.86	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**105,638.45**	B4	**116,142.36**	B32	**111,185.80**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	23,093.39	B5	23,585.15	B33	27,196.08	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	56.68	B7	54.29	B35	70.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	164.09	B9	91.88	B37	-	B65
11	State Receipts: Property Tax Credit	2,556.98	B10	2,996.58	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	29,193.25	B13	4,225.93	B41	-	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)	**160,702.84**	B16	**147,096.19**	B44	**138,451.88**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	15,285.48	B17	13,334.94	B45	28,250.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	29,275.00	B19	1,686.41	B47	101,000.00	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	20,889.04	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)	**44,560.48**	B27	**35,910.39**	B55	**129,250.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**116,142.36**	B28	**111,185.80**	B56	**9,201.88**	B83
31					Cash Reserve Percentage	33%	B84

PROPERTY TAX RECAP

Tax from Line 6	27,196.08	B85
County Treasurer's Commission at 2% of Line 6	543.92	B86
Total Property Tax Requirement	**27,740.00**	B87

Rosalie Rural Fire District in Thurston 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	$	27,740.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	27,740.00

** 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	127,394,506
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.021775
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	27,740.00

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

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-

Total Cash Reserve	$	9,201.88
Remaining Cash Reserve	$	9,201.88
Remaining Cash Reserve %		33%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Val Stanek**
ADDRESS	**1536 Riverview Dr**
CITY & ZIP CODE	**Decatur, 68020**
TELEPHONE	**402-922-0876**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Darwin Hansen	Val Stanek	Dean Pekny
TITLE /FIRM NAME	Chairperson	Clerk	Oelkers & Associates, LLC
TELEPHONE	402-863-2369	402-922-0876	402-693-2202
EMAIL ADDRESS			

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

- [ ] Board Chairperson
- [XXX] 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.

Rosalie Rural Fire District in Thurston County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds			
(1)	Total Personal and Real Property Tax Requirements			27,740.00 C1
(2)	Motor Vehicle Pro-Rate			70.00 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)**			**27,810.00** 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			- 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)**			- 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*			**27,810.00** C24

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

Rosalie Rural Fire District
in
Thurston 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	45,108.33
		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: - % (4)

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

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	2.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	1,127.71
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	46,236.04
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	27,810.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	18,426.04
		(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.

Rosalie Rural Fire District in Thurston County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Rosalie Rural Fire District
IN
Thurston 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 16th day of September 2025, at 7:00 o'clock P.M. at Rosalie Fire Station 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	$	44,560.48
2024-2025 Actual/Estimated Disbursements & Transfers	$	35,910.39
2025-2026 Proposed Budget of Disbursements & Transfers	$	129,250.00
2025-2026 Necessary Cash Reserve	$	9,201.88
2025-2026 Total Resources Available	$	138,451.88
Total 2025-2026 Personal & Real Property Tax Requirement	$	27,740.00
Unused Budget Authority Created For Next Year	$	18,426.04

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	27,740.00
Personal and Real Property Tax Required for Bonds	$	-

- - - -

Rosalie Rural Fire Board
Meeting Minutes
February 11, 2025

Members present: Mike Ostrand, Val Stanek, Gary Anderson

Meeting brought to Order by Anderson.

Old Business:

1. Discussion held on current fire truck loan
2. Fuel Bill Invoice $24.24
3. Grant Application Fee $300.00

New Business:

1. A Motion was made by Stanek and Second by Anderson to pay off current fire truck loan. Roll Call Vote approved by all. Motion carries.
2. A Motion was made by Anderson and Second by Ostrand to pay Gant Application Fee as received. Roll Call Vote approved by all. Motion carries.
3. A Motion was made by Stanek and Second by Ostrand Adjourn Meeting. Roll Call Vote approved by all. Motion carries.

Meeting Adjourned.

COUNTY OF THURSTON

STATE OF NEBRASKA

Jason Sturek, being first duly sworn deposes and says that he is the publisher of The Pender Times, a weekly newspaper, printed and published at Pender, Nebraska, and of general circulation in said county. That said newspaper is a legal newspaper under the statutes of the State of Nebraska, in that said newspaper is printed in the English language, has a bonafide circulation of at least 300 copies weekly, has been published within the County of Thurston for 52 successive weeks prior to the publication of the annexed notice and is printed while in an office maintained at Pender, in Thurston County, Nebraska; that the annexed Advertisement or Notice was published in said newspaper ..... consecutive weeks, the first publication being on the ....11.... day of Sept....., 2025 and the last publication being on the .....day of ....., ...

.....
Publisher

Subscribed and sworn to before me this ....11..... day of Sept..... A.D., 2025.....

.....
Notary Public

My Commission expires..11-17-28

Publication Feeds $..140.70.....

Notary Fees $.....

Total Fees $.....

GENERAL NOTARY - State of Nebraska
JENNIFER J. TYRRELL
My Comm. Exp. November 17, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Rosalie Rural Fire District
IN
Thurston County, Nebraska

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2024-2025 Actual/Estimated Disbursements & Transfers	$	35,910.39
2025-2026 Proposed Budget of Disbursements & Transfers	$	129,250.00
2025-2026 Necessary Cash Reserve	$	5,140.45
2025-2026 Total Resources Available	$	134,390.45
Total 2025-2026 Personal & Real Property Tax Requirement	$	27,740.00
Unused Budget Authority Created For Next Year	$	18,426.04
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	27,740.00
Personal and Real Property Tax Required for Bonds	$	-

Publish Thursday, September 11, 2025

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: **DEAN A PEKNY**
OELKERS & ASSOCIATES LLC
PO BOX 126
DODGE, NE 68633

TAXABLE VALUE LOCATED IN THE COUNTY OF: THURSTON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
FIRE ROSALIE	Fire-District	274,790	127,394,506

* *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 _____, **THURSTON** 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.

Susan Schrueber
(signature of county assessor)

8-13-25
(date)

CC: County Clerk, **THURSTON** 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 **7,312,578 Pers Prior** **111,115,100 Real Prior**
6,175,012 Pers Value **121,219,494 Real Value**

BUDGET MEETING MINUTES

The Meeting of Rosalie Rural Fire District was held the 16th day of September, 2025, at 7:00 PM.

Notice of this meeting was published in Pender Times newspaper on the 11th day of September, 2025.

Board Members:

Present	Absent
Haysell	
Anderson	
Stanek	
Ostrand	
Novak	

Request for Audit Waiver

A motion was made by Ostrand and seconded by Novak to request an audit waiver for the fiscal year ended June 30, 2025.

5 Ayes 0 Nays Motion: Passed [X] Failed [ ]

Budget Approval

A motion was made by Stanek and seconded by Ostrand to approve the Rosalie Rural Fire District budget as proposed.

5 Ayes 0 Nays Motion: Passed [X] Failed [ ]

Adjournment

There being no further business, a motion was made by Anderson and seconded by Ostrand to adjourn the meeting.

5 Ayes 0 Nays Motion: Passed [X] Failed [ ]

State of Nebraska
County of Thurston

To: Rosalie Rural Fire District

I, the undersigned, being the County Clerk of Thurston County, Nebraska, do hereby certify the following are true and complete results 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 all such ballots, including early voting, and provisional have been voted, counted and canvassed in the manner provided by law.

Position	Candidates	Votes Cast
Rosalie Rural Fire District Tax Levy	For said Proposition	22
	Against said Proposition	4

Witness my hand and official seal this 4th day of June 2024.

Patty Bessmer

Thurston County Clerk