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

Saline County Rural Fire District
PO Box 905
Wilber, NE 68465-

RE: Saline County Rural Fire District

Dear Board:

We have received and reviewed the audit waiver request for the Saline County 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

SALINE CO RURAL FIRE

TO THE COUNTY BOARD AND COUNTY CLERK OF
SALINE 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:

$	298,940.00	A1	Property Taxes for Non-Bond Purposes
$	43,705.00	A2	Principal and Interest on Bonds
$	342,645.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

295,000.00	A4	Principal
15,378.00	A5	Interest
$ 310,378.00	A6	**Total Bonded Indebtedness**

1,868,377,341	A7	**Total General Fund Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
(If YES, Board Minutes MUST be Attached)

[X] YES [ ] NO

If **YES**, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[X] YES [ ] NO

*If **YES**, Please attach Interlocal Agreement Report.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

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

APA Contact Information

Auditor of Public Accounts
PO BOX 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

See accountants' compilation report and summary of significant assumptions.

SALINE CO RURAL FIRE in SALINE 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	44,032.00	B1	48,679.00	B29	51,964.00	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	4,520.00	B3	7,394.00	B31	3,873.00	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**48,552.00**	B4	**56,073.00**	B32	**55,837.00**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	249,599.00	B5	250,470.00	B33	335,926.47	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	720.00	B7	740.00	B35	750.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	1,752.00	B9	81,099.00	B37	81,240.00	B65
11	State Receipts: Property Tax Credit	24,207.00	B10	30,985.00	B38		
12	Local Receipts: Nameplate Capacity Tax	17,317.00	B11	1,528.00	B39	1,540.00	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	-	B12	-	B40	-	B67
14	Local Receipts: Other	10,200.00	B13	10,120.00	B41	10,120.00	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)	44,745.00	B15	42,292.00	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**397,092.00**	B16	**473,307.00**	B44	**485,413.47**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	251,529.00	B17	331,153.00	B45	391,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	-	B74
22	Debt Service: Bond Principal & Interest Payments	44,745.00	B20	44,025.00	B48	43,705.00	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)	44,745.00	B26	42,292.00	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**341,019.00**	B27	**417,470.00**	B55	**434,705.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**56,073.00**	B28	**55,837.00**	B56	**50,708.47**	B83
31					Cash Reserve Percentage	12%	B84

PROPERTY TAX RECAP			
	Tax from Line 6	335,926.47	B85
	County Treasurer's Commission at 2% of Line 6	6,718.53	B86
	Total Property Tax Requirement	**342,645.00**	B87

SALINE CO RURAL FIRE in SALINE 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	$	298,940.00
Sinking Fund		
Bond Fund	$	43,705.00
MFO Fund	$	-
Total Tax Request	** $	342,645.00

** 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: $
BOND FUND (SAVINGS)	GENERAL FUND (CHECKING)	41,742.00

Reason: MONIES TRANSFERRED FROM BOND FUND (SAVINGS) TO GENERAL FUND (CHECKING) TO HELP FUND BOND PAYMENTS OF $44,025

Transfer From:	Transfer To:	Amount: $
GENERAL FUND (CHECKING)	MFO FUND	550.00

Reason: MONIES TRANSFERRED FROM GENERAL FUND (CHECKING) TO MFO FUND TO OPEN ACCOUNT

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	1,868,377,341
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.016000
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	298,940.00

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
BOND FUND	43,925.04
MFO FUND	523.00

Total Special Reserve Funds		44,448.04
Total Cash Reserve	$	50,708.47
Remaining Cash Reserve	$	6,260.43
Remaining Cash Reserve %		1%

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.**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**SALINE CO RURAL FIRE**
ADDRESS	**PO BOX 905**
CITY & ZIP CODE	**WILBER 68465**
TELEPHONE	**402-821-2001**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	ALLEN PAPIK	GARY BAXA	LAUREN GILG, CPA
TITLE /FIRM NAME	Chairperson	TREASURER	MANNING & ASSOCIATES PC
TELEPHONE	402-946-4021	402-243-2323	402-826-2528
EMAIL ADDRESS			lauren@manningandassociates.net

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

SALINE CO RURAL FIRE in SALINE County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			342,645.00	C1
(2)	Motor Vehicle Pro-Rate			750.00	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)**			**343,395.00**	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			43,705.00	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			64,950.00	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 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)**			**108,655.00**	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*		**234,740.00**	C24

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

SALINE CO RURAL FIRE

in

SALINE 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	226,804.52
		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)

8,318,431.00	/	1,699,097,857.00	=	0.49 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

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

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — D9: - % — (5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	D10	3.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	7,938.16
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	234,742.68
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	234,740.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	2.68
		(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 HEARING AND BUDGET SUMMARY

SALINE CO RURAL FIRE
IN
SALINE 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 WILBER 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	$	341,019.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	417,470.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	434,705.00
2025-2026 Necessary Cash Reserve	$	50,708.47
2025-2026 Total Resources Available	$	485,413.47
Total 2025-2026 Personal & Real Property Tax Requirement	$	342,645.00
Unused Budget Authority Created For Next Year	$	2.68

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	298,940.00
Personal and Real Property Tax Required for Bonds	$	43,705.00

- - - -

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}

SALINE FIRE DISTRICT

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: SALINE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SALINE FIRE DIST.	Fire-District	7,859,601	1,649,912,747

* *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 **BRANDI KELLY**, **SALINE** 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.

Brandi Kelly
(signature of county assessor)

August 19, 2025
(date)

CC: County Clerk, **SALINE** 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

149,968,117 Pers Prior
154,858,982 Pers Value

1,372,138,836 Real Prior
1,495,053,765 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}

MANNING AND ASSOCIATES

TO: PO BOX 271
GENEVA NE 68361-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: GAGE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SALINE FIRE GEN	Fire-District	437,560	187,319,148

* *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 PATRICIA MILLIGAN, GAGE 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.

Patricia Milligan
(signature of county assessor)

COUNTY ASSESSOR Seal GAGE COUNTY, NEBRASKA

August 18 2025
(date)

CC: County Clerk, GAGE County
CC: County Clerk where district is headquarter, if different county, Saline 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

7,820,272 Pers Prior
7,478,167 Pers Value

142,567,832 Real Prior
179,840,981 Real Value

CORRECTED

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

MANNING & ASSOCIATES

TO: **1018 G ST., P O BOX 271**
GENEVA, NE 68361

TAXABLE VALUE LOCATED IN THE COUNTY OF: JEFFERSON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SALINE FD 3	Fire-District	21,270	31,145,446

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

I **MARY A BANAHAN** , **JEFFERSON** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Mary A. Banahan
(signature of county assessor)

JEFFERSON COUNTY ASSESSOR Seal NEBRASKA

AUG 19 2025
(date)

CC: County Clerk, **JEFFERSON** County
CC: County Clerk where district is headquarter, if different county: _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

356,899 Pers Prior
369,552 Pers Value

26,245,901 Real Prior
30,775,894 Real Value

THE CRETE NEWS
PO BOX 40
CRETE, NE 68333

AFFIDAVIT OF PUBLICATION

MANNING & ASSOCIATES PC
120 E 11TH ST
CRETE NE 68333-2224

STATE OF NEBRASKA
Saline County,

Amy E. Hausman being by me first duly sworn, deposes and says that she is the editor of THE CRETE NEWS, a legal weekly newspaper printed and published at Crete in Saline County, NE, and of general circulation in said County and State; that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County; and, has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice of "*2025 SALINE CO RURAL FIRE BUDGET HEARING*" was published in said newspaper for **1** consecutive week(s) commencing with the issue of **9/10/2025**.

Amy E. Hausman, Editor

Subscribed in my presence and sworn to before me this date of **9/10/2025**

Notary Public

Name	MANNING & ASSOCIATES PC
Order Number	165104
Order Date	9/5/2025
Number of Issues	1
Publication Count	1
First Issue	9/10/2025
Last Issue	9/10/2025
Order Price	$84.00
Publications	*CRETE NEWS
Publication Dates	*CRETE NEWS: 9/10/2025

GENERAL NOTARY - State of Nebraska
PAMELA J CALLAHAN
My Comm. Exp. September 27, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

SALINE CO RURAL FIRE
IN
SALINE 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 WILBER 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	$	341,019.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	417,470.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	434,705.00
2025-2026 Necessary Cash Reserve	$	50,708.47
2025-2026 Total Resources Available	$	485,413.47
Total 2025-2026 Personal & Real Property Tax Requirement	$	342,645.00
Unused Budget Authority Created For Next Year	$	2.68
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	298,940.00
Personal and Real Property Tax Required for Bonds	$	43,705.00

CR - September 10, 2025 ZNEZ

BUDGET HEARING
MINUTES

A Budget Hearing of Saline County Rural Fire District was held the 16th day of September 2025, at 7:00 P.M. Notice of this meeting was published in the Crete News newspaper on 3rd day of September, 2025.

BOARD MEMBERS PRESENT:
Gary Baxa
Robert Homolka
Daniel Keller
Allen Papik
Larry Schafer

ABSENT:
None

OTHERS PRESENT:
Bradley Kalkwarf-Attorney
Craig Vhynalek-Wilber Fire Dept.

The budget hearing was opened at 7:00 p.m. Three copies of the proposed budget statement were available to the public.

Bradley Kalkwarf made a presentation outlining the key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget.
The floor was then opened for public comment on the proposed budget statement. Public comment ensued.

All members of the public wishing to address the governing body were provided a reasonable amount of time to do so.

Motion by Homolka and seconded by Keller to close the budget hearing.

Motion carried 5 Ayes 0 Nays

There being no further business, a motion was made by Baxa and seconded by Schafer to adjourn the budget hearing.

Motion carried 5 Ayes 0 Nays

The meeting adjourned at 7:20 P .M.

Gary A Baxa
Secretary

BUDGET MEETING
MINUTES

A Meeting of Saline County Rural Fire District was held the 16th day of September 2025, at 7:00 P.M.

Notice of this meeting was published in the Crete News on September 3, 2025.

BOARD MEMBERS PRESENT:	ABSENT:
Gary Baxa	
Robert Homolka	
Daniel Keller	
Allen Papik	
Larry Schafer	

A Motion was made by Baxa and seconded by Schafer to approve the 2025-26 budget.

Motion carried 5 Ayes
0 Nays

The meeting adjourned at 7:40 P.M.

Secretary

RESTRICTED FUNDS
MINUTES

A Regular Meeting of Saline County Rural Fire District was held the 16th day of September 2025, at 7:00 P.M.

Notice of this meeting was published in the Crete News on September 3, 2025.

BOARD MEMBERS PRESENT:	ABSENT:
Gary Baxa	
Robert Homolka	
Daniel Keller	
Allen Papik	
Larry Schafer	

A Motion was made by Homolka and seconded by Keller to increase the Total 2025-26 Restricted Funds Limit by an additional one percent.

Motion carried 5 Ayes
0 Nays

The meeting adjourned at 7:40 P.M.

Secretary

AUDIT WAIVER
MINUTES

A Meeting of Saline County Rural Fire District was held the 16th day of September 2025, at 7:00 P.M.

Notice of this meeting was published in the Crete News on September 3, 2025.

BOARD MEMBERS PRESENT:	ABSENT:
Gary Baxa	
Robert Homolka	
Daniel Keller	
Allen Papik	
Larry Schafer	

A Motion was made by Baxa and seconded by Homolka to request an audit waiver for the 2024-25 fiscal year.

Motion carried 5 Ayes
0 Nays

The meeting adjourned at 7:40 P.M.

Secretary

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

SALINE CO RURAL FIRE — SALINE County

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
SALINE CO RURAL FIRE DISTRICT/ SALINE CO MFO	07/01/24 TO 06/30/25	MUTUAL FINANCE ORGANIZATION FOR THE PURCHASE OF EMERGENCY EQUIPMENT	$ 64,950.00
		From Page 2	$ -

Total Amount used as Lid Exemption $ 64,950.00

See accountants' compilation report and summary of significant assumptions.