NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

Charlie.Janssen@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 13, 2020

Ronald Knaus, Chairperson
Hildreth Rural Fire District
PO Box 316
Hildreth, NE 68947

Dear Chairperson Knaus:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Hildreth Rural Fire District (District) for the fiscal year ending 2020. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (2020 Neb. Laws, LB 781, § 8), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the District.

The following information is intended to improve internal controls or result in other operational efficiencies.

Comments and Recommendations

1. Payments Not Approved

The APA obtained a copy of the July 9, 2019, meeting minutes for the Board of Directors (Board) of the District. Those minutes fail to reflect the Board's approval of any District expenditures. According to the Secretary-Treasurer for the District, the Board meets once every year – meaning that any District expenditures for the year should have been both approved during that meeting and reflected in its minutes.

Per Neb. Rev. Stat. § 35-508(4) (Reissue 2016), Boards have the exclusive power to "manage and conduct the business affairs of the district." Accordingly, any expenditure of District funds requires express Board authorization.

Additionally, Neb. Rev. Stat. § 35-511 (Reissue 2016) provides, in relevant part, the following:

> *All donations, contributions, bequests, annuities, or borrowed money received by or on behalf of the district shall be deposited with the secretary-treasurer of the district and shall be drawn out only upon proper check. Such check shall be authorized by the board of directors and shall bear the signature of the secretary-treasurer and the countersignature of the president of such district.*

(Emphasis added.) Properly discharging the above statutory duties necessarily entails proper financial management, which calls for the Board's approval of all expenditures prior to, or as soon thereafter as possible, the actual disbursement of District funds.

As a public body, moreover, the Board is subject to the provisions of the Open Meetings Act, which is set out at Neb. Rev. Stat. § 84-1407 (Reissue 2014) et seq. In particular, Neb. Rev. Stat. § 84-1413(1) (Cum. Supp. 2018) requires public bodies, including Boards, to "keep minutes of all meetings," showing, among other things, "the substance of all matters discussed."

Furthermore, a good internal control plan and sound business practices require procedures to ensure that the Board approves, in a timely fashion, all expenditures and business transactions of the District. Those same procedures should ensure also that the Board documents such approval in its meeting minutes, specifying the name of each payee, the exact amount of any disbursement, and the specific purpose of the payment.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

> We recommend the implementation of procedures to ensure the Board approves, in a timely fashion, all expenditures of District funds, and such approval is documented adequately in the Board's meeting minutes.

2. <u>Lack of Dual Signatures</u>

The APA obtained the monthly statements for the District's bank accounts from its fiscal year 2020 audit waiver request. From those statements, the APA noted that all District checks written during the examination period contained only one signature.

Nebraska law requires both the Secretary-Treasurer and the President of the District to sign all checks approved by the Board. In particular, Neb. Rev. Stat. § 35-511 (Reissue 2016) states that those checks "shall bear the signature of the secretary-treasurer and the countersignature of the president of such district."

In addition, good internal controls and sound accounting practices require procedures to ensure that District checks contain the statutorily required endorsements.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

> We recommend the Board implement procedures to require dual signatures, from both the Secretary-Treasurer and the President, on all District checks, as required by law.

* * * * * *

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the District's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the District.

This communication is intended solely for the information and use of the District and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen at 402-499-8702 or dakota.christensen @nebraska.gov**.

Sincerely,

Mark Avery

Mark Avery, CPA
Assistant Deputy Auditor

2020-2021
STATE OF NEBRASKA
GENERAL BUDGET FORM

Hildreth Rural Fire Protection District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Franklin County

This budget is for the Period July 1, 2020, through June 30, 2021

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:

$ 40,937.70	Property Taxes for Non-Bond Purposes
$ 26,634.75	Principal and Interest on Bonds
$ 67,572.45	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2020

75,000.00	Principal
276.12	Interest
$ 75,276.12	**Total Bonded Indebtedness**

245,579,956	**Total General Fund Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

FILED
AUG 2 1 2020
MARCIA VOLK SCHENKER
FRANKLIN COUNTY CLERK

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, 2019 through June 30, 2020?

[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, 2019 through June 30, 2020?

[ ] YES [X] NO

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

APA Contact Information

Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Deann.Haeffner@nebraska.gov

Submission Information

Budget Due by 9-20-2020

Submit budget to:

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

Hildreth Rural Fire Protection District in Franklin County

Line No.	TOTAL ALL FUNDS	Actual 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	**Adopted Budget 2020 - 2021** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Beginning Net Cash Balance	$ 126,908.51	$ 131,449.38	$ 172,971.93
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 428.69	$ 437.89	$ 817.87
5	**Subtotal of Beginning Balances (Lines 2 thru 4)**	**$ 127,337.20**	**$ 131,887.27**	**$ 173,789.80**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 56,360.46	$ 61,260.04	$ 66,247.50
7	Federal Receipts	$ -	$ -	$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	$ 131.46	$ 137.73	$ 137.73
9	State Receipts: State Aid	$ -	$ -	$ -
10	State Receipts: Other	$ 399.72	$ 554.09	$ 554.09
11	State Receipts: Property Tax Credit	$ 6,405.73	$ 7,399.25	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
14	Local Receipts: Other	$ 6,537.25	$ 23,632.64	$ 15,120.00
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ 27,568.37	$ 29,280.01	$ 71,753.84
17	**Total Resources Available (Lines 5 thru 16)**	**$ 224,740.19**	**$ 254,151.03**	**$ 327,602.96**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 15,721.53	$ 21,068.87	$ 149,736.62
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 22,744.27	$ 3,524.85	$ 80,000.00
22	Debt Service: Bond Principal & Interest Payments	$ 26,818.75	$ 26,487.50	$ 26,112.50
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	$ -	$ -	$ -
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	$ -	$ -	$ -
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ 27,568.37	$ 29,280.01	$ 71,753.84
29	**Total Disbursements & Transfers (Lines 19 thru 28)**	**$ 92,852.92**	**$ 80,361.23**	**$ 327,602.96**
30	**Balance Forward/Cash Reserve (Line 17 - Line 29)**	**$ 131,887.27**	**$ 173,789.80**	**$ -**
31	Cash Reserve Percentage			0%

PROPERTY TAX RECAP

Tax from Line 6	$ 66,247.50
County Treasurer's Commission at 2% of Line 6	$ 1,324.95
Total Property Tax Requirement	$ 67,572.45

Hildreth Rural Fire Protection District in Franklin 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	$	24,617.70
Sinking Fund	$	16,320.00
Bond Fund	$	26,634.75
________________ Fund		
Total Tax Request	** $	67,572.45

** 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: Bond Fund

Transfer To: Sinking Fund

Amount: $29,280.01

Reason: To make bond payment.

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	245,579,956
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.010024
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	24,617.70

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	$	-
Remaining Cash Reserve	$	-
Remaining Cash Reserve %		0%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Ronald Knaus**
ADDRESS	**P.O. Box 316**
CITY & ZIP CODE	**Hildreth, NE 68947**
TELEPHONE	**(308) 236-3457**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Ronald Knaus	Jerry Quadhamer	Henry C. Schenker
TITLE /FIRM NAME	Chairperson	Secretary/Treasurer	Franklin County Attorney
TELEPHONE	(308) 236-3457	(308) 938-5975	(308) 425-6258
EMAIL ADDRESS			franklincoattorney@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.

Hildreth Rural Fire Protection District in Franklin County

2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 67,572.45
Motor Vehicle Pro-Rate		(2)	$ 137.73
In-Lieu of Tax Payments		(3)	$ -
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From 2019-2020 Lid Exceptions, Line (10))	$ -	(5)	
LESS: Amount Spent During 2019-2020	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds **(Cannot be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 67,710.18**

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	$ -	(10)	
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).	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	$ 26,112.50
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**		(14)	
Interlocal Agreements/Joint Public Agency Agreements		(15)	$ -
Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**		(16)	
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**		(17)	
Judgments		(18)	
Refund of Property Taxes to Taxpayers		(19)	
Repairs to Infrastructure Damaged by a Natural Disaster		(20)	
TOTAL LID EXCEPTIONS (B)		(21)	**$ 26,112.50**

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*	**$ 41,597.68**

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

Hildreth Rural Fire Protection District

in

Franklin County

LID COMPUTATION FORM FOR FISCAL YEAR 2020-2021

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 **OR** OPTION 2

OPTION 1

2019-2020 Restricted Funds Authority = Line (8) from last year's Lid Computation Form	40,263.49 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	Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	% Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	- Option 2 - (C)
Calculated 2019-2020 Restricted Funds Authority (Line (A) Plus Line (C)) =	- Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** - % (3)

2020 Growth per Assessor	/	2019 Valuation	=	Multiply times 100 To get %
	/		=	- %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** 1.00 % (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
4	/	4	=	100.00 %

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** % (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)	3.50 %	(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	1,409.22	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	41,672.71	(8)
Less: Restricted Funds from Lid Supporting Schedule	41,597.68	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	75.03	(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.

Hildreth Rural Fire Protection District in Franklin County

2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Total - Must agree to Line 10 on Lid Support Page 4	$ -

CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH
*{format for all political subdivisions **other than***
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}

TAX YEAR 2020
{certification required on or before August 20th, of each year}

TO: **HILDRETH RURAL FIRE DEPARTMENT**
%TERESA FRECKS

TAXABLE VALUE LOCATED IN THE COUNTY OF: FRANKLIN

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
HILDRETH FIRE	Fire-District	324,909	171,885,649

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I **LINDA DALLMAN**, **FRANKLIN** 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.

Linda Dallman
(signature of county assessor)

8-17-2020
(date)

CC: County Clerk, **FRANKLIN** 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.

CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH

*{format for all political subdivisions **other than***
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}

TAX YEAR 2020

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

FILED
AUG 17 2020
MARCIA VOLK SCHENK
FRANKLIN COUNTY CLERK

TO: **FRANKLIN COUNTY CLERK**
P.O. BOX 146

FRANKLIN, NE 68939

TAXABLE VALUE LOCATED IN THE COUNTY OF: KEARNEY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
HILDRETH FIRE	Fire-District	117,466	73,694,307

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I **JENNIFER PITTNER**, **KEARNEY** 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.

Jennifer Pittner
(signature of county assessor)

COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA

8-17-2020
(date)

CC: County Clerk, **KEARNEY** 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.

HILDRETH RURAL FIRE DISTRICT

The Annual and Budget meeting of the Hildreth Rural Fire District was held August 18, 2020 at 7:30 P.M. at the Hildreth City Hall.

The meeting was called to order by President Ron Knaus president present were Jerry Quadhamer, Jeff Loschen, Josh Johnson, Alan Casper, and fire Chief Joel Panter. The Sec and treasures report were giver and Approved.

The Budget was presented, after discussion a motion was made by Alan Casper to approve the budget seconded by Josh Johnson, Motion carried

Discussion was then held on the Chevy pickup grass rig. After discussion it was decided to purchase a new grass rig. After reviewing bids it was moved by Alan Casper to purchase a Ford 550 truck from Kenesaw Motors, and have Fry-Tek build the skid unit and rest of the rig at a total bid of $840123.84 seconded by Jeff Loschen motion carried.

With no other business a motion was made by Jeff Loschen and seconded by Alan Casper to adjourn motion carried. Meeting adjourned.

Sec. Jerry Quadhamer

AFFIDAVIT OF PRINTER

STATE OF NEBRASKA)
) SS.
FRANKLIN COUNTY)

I, *Evonne Naden*, editor of the Franklin County Chronicle, a newspaper of general circulation published weekly at Franklin, Neb., do solemnly swear that a copy of the above as per clipping attached, was published in the regular entire issue of said newspaper and not in supplement thereof for 1 consecutive week/s commencing with the issue date Aug 5, 20 20 and ending with the issue dated Aug 5, 20 20.

Evonne Naden

Printer's Fees $ 98.18

Subscribed and sworn to me before this 5 day of August, 20 20.

Kerrie A. Gerdes

GENERAL NOTARY - State of Nebraska
KERRIE A. GERDES
My Comm. Exp. June 17, 2024

First Published in Franklin County Chronicle, Wednesday, Aug. 5, 2020

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hildreth Rural Fire Protection District
IN
Franklin 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 18th day of August, 2020, at 7:30 o'clock p.m. at the Hildreth Fire Hall, Hildreth, 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.

/s/ Jerry Quadhamer

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	$	92,852.92
2019-2020 Actual/Estimated Disbursements & Transfers	$	80,361.23
2020-2021 Proposed Budget of Disbursements & Transfers	$	327,602.96
2020-2021 Necessary Cash Reserve	$	-
2020-2021 Total Resources Available	$	327,602.96
Total 2020-2021 Personal & Real Property Tax Requirement	$	67,572.45
Unused Budget Authority Created For Next Year	$	75.03

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	40,937.70
Personal and Real Property Tax Required for Bonds	$	26,634.75

ZNEZ

MINUTES

A meeting of the Hildreth Rural Fire Protection District Board was held at the Hildreth Fire Hall, Hildreth, Nebraska at 12:15 p.m. on the 21st day of July, 2020. Ronald Knaus, Jerry Quadhamer, Joshua Johnson and Jeff Loschen were present. Absent was Alan Casper.

The Chairman called the meeting to order. It was moved by Loschen and seconded by Johnson that the Board determines that advance notice of this meeting was given by posting notice in three public places within the Fire District not less than five days prior to the meeting. Upon vote taken all voted "aye" and none voted "nay."

Minutes of the previous meeting were read and approved. The Board then reviewed and considered any and all bills on hand.

The Chairman asked if there were any visitors present who may wish to offer comments and there were none.

It was then moved by Quadhamer and seconded by Johnson that the Board adjourn to the office of the County Clerk at the Franklin County Courthouse in Franklin, Nebraska, to prepare a preliminary budget document for the Fire District for the fiscal year beginning July 1, 2020 and ending June 30, 2021. Upon vote taken all voted "aye" and none voted "nay." The Chairman declared the motion passed and the Board adjourned at 12:30 p.m., to reconvene at the Franklin County Clerk's office at 1:00 p.m.

The Board then convened at the Franklin County Clerk's office at 1:00 p.m., that being the appointed time for preparation of a preliminary budget for the Fire District for the fiscal year beginning July 1, 2020 and ending June 30, 2021. All members who originally answered roll call were present. The Board then proceeded to prepare a preliminary budget document. It was moved by Quadhamer and seconded by Loschen that the Board approve an additional one percent (1%) increase to their budget above the 2.5% statutory lid as authorized by state statute. Upon vote taken all present voted "aye" and none voted "nay," said vote being a unanimous vote of the members present of the Rural Fire Protection District Board.

The following resolution was then introduced by Johnson who moved its adoption.

RESOLVED, that the Hildreth Rural Fire Protection District submit a preliminary request for levy allocation to the Franklin County Board of Supervisors in the amount of $24,617.70 for the General Fund, $16,320.00 for the Sinking Fund and $26,634.75 for the Bond Fund.

Loschen then seconded the motion and upon vote taken all voted "aye" and none voted "nay." The Chairman declared the motion passed and the resolution adopted, and directed the Fire District Secretary/Treasurer to present a copy of the same to the County Clerk for submission to the Franklin County Board of Supervisors at their next regular meeting.

It was moved by Johnson and seconded by Quadhamer that the Fire District's annual budget hearing be scheduled for the 18th day of August, 2020 at 7:30 p.m. at the Hildreth Fire Hall, Hildreth, Nebraska and that notice thereof be published as required by law. Upon vote taken all voted "aye" and none voted "nay." The motion carried.

It was moved by Loschen and seconded by Johnson that the governing body request an audit waiver from the Auditor of Public Accounts, and that the General Budget Form be used for said audit waiver as indicated on the General Budget Form. Upon vote taken all voted "aye" and none voted "nay." The motion carried.

There being no further business, the meeting was adjourned.

Jerry Quadhamer

Secretary/Treasurer

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Hildreth Rural Fire Protection District **Franklin County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption for 2020-2021 (Column 4)
Quad City Mutual Aid Association	*7-1-19 to 6-30-20*	*Mutual Aid*	
Franklin County Mutual Aid Association	7-1-19 to 6-30-20	Mutual Aid	

Total Amount used as Lid Exemption $ -

RESOLUTION NUMBER TWENTY-FIVE (20-25)

WHEREAS, recent legislation designates the manner in which the County and its various political subdivisions may levy taxes for support of their various operations; and

WHEREAS, all of the political subdivisions within the county which would be entitled to an allocation of property tax authority not to exceed a total 15 cents per hundred dollars of taxable valuation on any parcel or item of taxable property have filed a preliminary request for levy allocation as required by law; and

WHEREAS, the Franklin County Board of Supervisors finds that it would not be possible to continue the necessary functions of county government if the requested preliminary requests for levy allocation were granted;

NOW THEREFORE BE IT RESOLVED, that the Franklin County Board of Supervisors hereby denies each and all of such preliminary requests for levy allocation; and

FURTHER RESOLVED, that a copy of this resolution shall be forwarded to the chairperson of the governing body of each of the political subdivisions which submitted a preliminary request for levy allocation.

HILDRETH RURAL FIRE DISTRICT

The Annual and Budget meeting of the Hildreth Rural Fire District was held July 25 2019 at 7:30 P.M. at the Hildreth City Hall.

The meeting was called to order by president Ron Knaus present were Jerry Quadhamer, Jeff Loschen, Josh Johnson, and Alan Casper. The Sec and treasures report were giver and Approved.

The Budget was presented, after discussion a motion was made by Alan Casper to approve the budget seconded by Josh Johnson, Motion carried.

The term of Jerry Quadhamer and Josh Johnson was up. A motion by Jeff Loschen to reelect Jerry Quadhamer and Josh Johnson seconded by Josh Alan Casper Motion carried.

Discussion was held on the purchase of bunker gear for the fire department. A motion to buy 2 sets of gear for $2150.0 was made by Jeff Loschen seconded by Josh Johnson motion carried.

Discussion was held on the need for new Air packs bottles. A motion was made by Jeff Loschen and seconded by Alan Casper to buy 8 mew bottles for the air packs motion carried.

Discussion was then held on the Chevy pickup grass. After discussion it was decided to get sum cost figures and table this to a later date.

With no other business a motion was made by Jeff Loschen and seconded by Alan Casper to adjourn motion carried. Meeting adjourned.

Sec.