



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

Keith Shonka, Chairperson
Bellwood Fire District 5
PO Box 14
Bellwood, NE 68624

Dear Chairperson Shonka:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Bellwood Fire District 5 (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 to Volunteer Fire Department

During our review of the bank statements accompanying the District's audit waiver request, the APA noted that the District paid \$7,500 to three volunteer fire departments (Departments). According to its Secretary-Treasurer, the District has agreed to provide the Departments with funding for flood relief work; however, the District was unable to provide either a copy of that formal agreement or documentation to support that the funds disbursed pursuant thereto were indeed used for flood relief.

The Local Government Miscellaneous Expenditure Act (Act), which is found at Neb. Rev. Stat. § 13-2201 (Reissue 2012) et seq., places strict parameters upon certain expenditures of public funds by local governments, including rural and suburban fire protection districts.

Additionally, Neb. Rev. Stat. § 35-901(6) (Reissue 2016) requires the expenditure of all public funds by the Department to be approved by the "taxing authority supporting" it, namely the District, and properly published, as follows:

All expenditures of public funds as defined in the Nebraska Budget Act for support of a volunteer department or its purposes shall be submitted as claims, approved by the taxing authority supporting such department or its purposes, and published as required by law. All such claims shall be properly itemized for proposed expenditure or reimbursement for costs already incurred and paid except as may be otherwise permitted pursuant to section 35-106.

According to Neb. Rev. Stat. § 13-503(7) (Supp. 2019) of the Nebraska Budget Act, the term “public funds” means “all money, including nontax money, used in the operation and functions of governing bodies.” Any public funds received by the Department attach to the District to which it belongs – and, therefore, may be assumed to be used for the operation and function of that governing political subdivision. Consequently, such funds are subject to both the requirements of the Act and § 35-901(6).

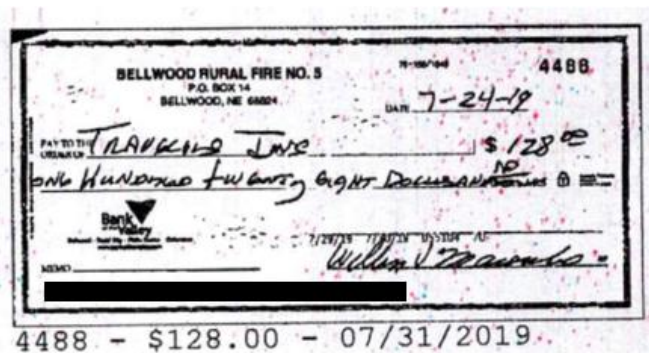
Furthermore, good internal controls require procedures to ensure that any expenditure of funds by the District, whether directly or through a designated recipient thereof, is not only for a statutorily allowable purpose but also in accordance with the underlying objective of that disbursement. Thus, when a volunteer fire department – or, for that matter, any other entity or person – receives such funds, the District should have procedures for documenting their appropriate use.

Without such procedures, there is an increased risk for the improper, if not prohibited, use of District funds.

We recommend the District implement procedures for documenting the expenditure of public funds by it, whether directly or otherwise, to ensure the proper use of those monies.

2. Lack of Dual Signatures

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 four District checks written during the examination period contained only one signature. An example of such checks is shown below.



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,

A handwritten signature in black ink, appearing to read "Mark Avery", with a long, sweeping horizontal line extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor

**2020-2021
STATE OF NEBRASKA
GENERAL BUDGET FORM**

Bellwood Fire District #5

TO THE COUNTY BOARD AND COUNTY CLERK OF
Butler 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:

74,890	
\$ 117,960.00	Property Taxes for Non-Bond Purposes
43,070.00	Principal and Interest on Bonds
\$ 117,960.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2020

160,000.00	Principal
7,120.00	Interest
\$ 167,120.00	Total Bonded Indebtedness

337,029,910

Total General Fund Certified Valuation (All Counties)

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

County Clerk's Use ONLY

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

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)

☒

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?

☒

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

☒

NO

If YES, Please attach Trade Name Report.

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

Bellwood Fire District #5 in Butler 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	\$ 196,295.00	\$ 142,288.00	\$ 175,012.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 1,199.00	\$ 784.00	\$ 1,115.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 197,494.00	\$ 143,072.00	\$ 176,127.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 104,714.00	\$ 105,656.00	\$ 115,647.06
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 245.00	\$ 235.00	\$ 240.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ 9,769.00	\$ 1,315.00	\$ 3,000.00
11	State Receipts: Property Tax Credit	\$ 9,624.00	\$ 10,826.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ 1.00	\$ 1.00	\$ 1.00
14	Local Receipts: Other	\$ 368,405.00	\$ 21,421.00	\$ 30,000.00
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)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 690,252.00	\$ 282,526.00	\$ 325,015.06
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 98,694.00	\$ 46,008.00	\$ 65,000.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 199,144.00	\$ 11,327.00	\$ 211,945.06
22	Debt Service: Bond Principal & Interest Payments	\$ 138,792.00	\$ 49,064.00	\$ 43,070.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	\$ -	\$ -	\$ -
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	\$ 110,550.00	\$ -	\$ -
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)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 547,180.00	\$ 106,399.00	\$ 320,015.06
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 143,072.00	\$ 176,127.00	\$ 5,000.00
31	Cash Reserve Percentage			5%
PROPERTY TAX RECAP		Tax from Line 6		\$ 115,647.06
		County Treasurer's Commission at 2% of Line 6		\$ 2,312.94
		Total Property Tax Requirement		\$ 117,960.00

Bellwood Fire District #5 in Butler 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	\$ 74,890.00
Sinking Fund	
Bond Fund	
Bond Fund	\$ 43,070.00
Total Tax Request	** \$ 117,960.00

** 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	337,029,910
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.022221
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	74,890.00

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
Total Special Reserve Funds	-
Total Cash Reserve	\$ 5,000.00
Remaining Cash Reserve	\$ 5,000.00
Remaining Cash Reserve %	5%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	William Macoubrie
ADDRESS	PO Box 14
CITY & ZIP CODE	Bellwood 68624
TELEPHONE	402-538-4785
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Keith Shonka	William Macoubrie	Austin Witmer
TITLE /FIRM NAME	Chairperson	Treasurer	Moravec & Associates, CPA PC
TELEPHONE		402-538-4785	402 367-4950
EMAIL ADDRESS		wm63443@windstream.net	austin@moravecfinancial.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

☒

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.

Bellwood Fire District #5 in Butler County
2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	117,960.00
Motor Vehicle Pro-Rate	(2)	\$	240.00
In-Lieu of Tax Payments	(3)	\$	1.00
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)	\$	118,201.00
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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)	\$	43,070.00
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15)	\$	21,919.00
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)	\$	64,989.00
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TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <small>To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21</small>	\$ 53,212.00
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Bellwood Fire District #5

in
Butler 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 51,413.39
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)

$\frac{2,876,631.00}{2020 \text{ Growth per Assessor}} \div \frac{336,103,137.00}{2019 \text{ Valuation}} = \frac{0.86}{\text{Multiply times 100 To get \%}}$ %

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %
(4)

$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{4}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE %
(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) 1,799.47
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 53,212.86
(8)

Less: Restricted Funds from Lid Supporting Schedule 53,212.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 0.86
(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.

Bellwood Fire District #5 in Butler 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: **BELLWOOD FIRE #5**
C/O WILLIAM MACOUBRIE
306 ESPLANDE
BELLWOOD NE 68624

TAXABLE VALUE LOCATED IN THE COUNTY OF: BUTLER

Name of Political Subdivision	Subdivision Type <i>(e.g. city, fire, NRD)</i>	Value attributable to Growth	Total Taxable Value
BELLWOOD #5	Fire-District	2,876,631	333,128,675

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

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



(signature of county assessor)

4/16/2020

(date)

CC: County Clerk, **BUTLER** 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**

*(form 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)

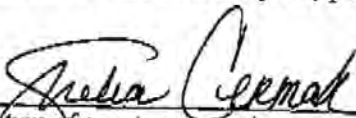
**TO: BELLWOOD FIRE DISTRICT
C/O WILLIAM MACOUBRIE
306 ESPLANADE
BELLWOOD, NE 68624**

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
BELLWOOD FIRE #8	Fire-District	0	3,875,936

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

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


(signature of county assessor)

8-19-2020
(date)

CC: County Clerk, POLK 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}

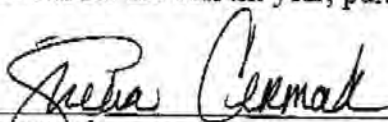
**TO: BELLWOOD FIRE DISTRICT
C/O WILLIAM MACOUBRIE
306 ESPLANADE
BELLWOOD, NE 68624**

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
BELLWOOD FIRE BOND	Fire-District	0	3,875,936

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

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


(signature of county assessor)

8-19-2020
(date)

CC: County Clerk, POLK 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}

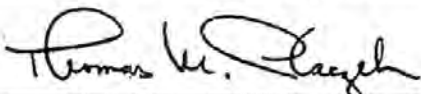
**TO: BELLWOOD FIRE DISTRICT
BILL MACOUBRIE
306 ESPLANADE
BELLWOOD NE 68624**

TAXABLE VALUE LOCATED IN THE COUNTY OF: PLATTE

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
BELLWOOD RFD	Fire-District	0	25,299

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

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


(signature of county assessor)

August 14, 2020
(date)

CC: County Clerk, PLATTE 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.

*** Proof of Publication ***

Newspaper: THE BANNER PRESS

STATE OF NEBRASKA)
County of Butler) SS.

BELLWOOD RURAL FIRE DIST #5

PO BOX 14
BELLWOOD, NE 68624

ORDER NUMBER 935168

The undersigned, being duly sworn, deposes and says she/he is a Clerk of The Banner Press, a legal newspaper printed and published weekly in Butler County, State of Nebraska and of general circulation in Butler County; that said newspaper has a bona fide circulation published for more than 52 successive weeks immediately prior to the first date of the published notice.

This affidavit is a true and corrected copy of notice which appeared in said newspaper. The notice was

NOTICE OF BUDGET HEARING
AND BUDGET SUMMARY

Bellwood Fire District #5
IN
Butler 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 14th day of September 2020, at 8:00 o'clock P.M. at Bellwood 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.

Bill Macoubrie

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 547,180.00
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 106,399.00
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 320,015.06
2020-2021 Necessary Cash Reserve	\$ 5,000.00
2020-2021 Total Resources Available	\$ 325,015.06
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 117,960.00
Unused Budget Authority Created For Next Year	\$ 0.06

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 117,960.00
Personal and Real Property Tax Required for Bonds	\$ -

Section: Class Legals

Category: 0099 LEGALS

PUBLISHED ON: 09/03/2020

TOTAL AD COST: 37.88

FILED ON: 9/3/2020

Clerk of The Banner Press

Printed name Julie M Krael

Signature Julie M Krael Date 9/3/20

Subscribed and sworn to before me this

Sept 3, 2020

Notary Public

State of Nebraska - General Notary
TRYCIS CHASE
My Commission Expires
March 11, 2022

RESOLUTION NO. 2020-2021-1

RESOLVED, that the governing board for Fire District 5, Butler County hereby approves an additional 1% increase in its base of restricted funds over and above the 2.5% increase automatically allowed under LB 989.

Motion by KEITH SHONKA to adopt Resolution No. 2020-2021-1. Seconded

by GALEN POKORNY.

Voting yes were: GALEN POKORNY, BRUCE SCHMIT, BILL MACOUBRIE AND KEITH SHONKA

Voting no were: NONE

Motion carried.

Dated this 14 day of SEPT, 2020.


Board Chairperson

RESOLUTION NO. 2020-2021-2

RESOLVED, by the governing board for the Fire District 5, Butler County that the attached budget documents and forms reflecting total personal and real property tax requests of \$117,960 be adopted as the final budget for Fire District 5, Butler County for its 2020-2021 budget year.

Motion by BILL MACOUBRIE to adopt Resolution No. 2020-2021-2. Seconded by

BRUCE SCHMIT.

Voting yes were: GALEN POKORNY, BRUCE SCHMIT, BILL MACOUBRIE AND KEITH SHONKA

Voting no were: NONE

Motion carried.

Dated this 14 day of SEPT, 2020.


Board Chairperson

RESOLUTION NO. 2020-2021-3

RESOLVED, that the governing board for Fire District 5, Butler County hereby requests an audit waiver for the Fire District's fiscal year ended June 30, 2020.

Motion by BRUCE SCHMIT to adopt Resolution No. 2020-2021-3. Seconded by

KEITH SHONKA.

Voting yes were: GALEN POKORNY, BRUCE SCHMIT, BILL MACOUBRIE AND KEITH SHONKA

Voting no were: NONE

Motion carried.

Dated this 14 day of SEPTEMBER, 2020.


Board Chairperson

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

Bellwood Fire District #5

Butler County

SUBDIVISION NAME

COUNTY

Amount Used as Lid
Exemption for 2020-
2021
(Column 4)

Parties to Agreement
(Column 1)

Agreement Period
(Column 2)

Description
(Column 3)

State of Nebraska / Butler County Fire Districts	07/01/19 to indefinite	Mutual Finance Organization Agreement	\$ 21,919.00

Total Amount used as Lid Exemption

\$ 21,919.00

BELLWOOD RURAL FIRE DISTRICT #5
BUDGET HEARING
SEPTEMBER 14, 2020 at 7:35P.M.

The board met September 14, 2020 at 8:00 P.M. at the Bellwood Fire Hall. President Keith Shonka opened the budget hearing with the following members present, Keith Shonka, Galen Pokorny, Bruce Schmit and Bill Macoubrie. Also present was Matt Gangwish. John Kobza was absent

President Keith Shonka announced that the Bellwood Rural Fire District #5 2010-2021 Budget Hearing is being conducted in accordance with the Open Meeting Law and a copy is posted on the wall in the meeting room for public inspection.

Notice of the budget hearing was published in advance in the Banner Press newspaper.

President Keith Shonka opened the budget hearing at 8:00 P.M.

The board discussed the Budget.

No members of public spoke for or against the proposed budget.

Secretary Bill Macoubrie introduced Resolution 2020/2021-1 a resolution that the governing board for Rural Fire District #5, Butler County hereby approves an additional 1% increase in its base of restricted funds over and above the 2.5% increase automatically allowed under LB 989. Keith Shonka made a motion to approve Resolution 2020/2021-1 Second by Galen Pokorny. Roll call vote. Voting, yes Galen Pokorny, Bruce Schmit, Bill Macoubrie and Keith Shonka. Voting no none. Motion passed approving Resolution 2020/2021-1.

Secretary Bill Macoubrie introduced Resolution 2020/2021-2, a resolution adopting the 2020-2021 budget of \$117,960.00 as the final budget for the Bellwood Rural Fire District #5. Bill Macoubrie made a motion to approve Resolution 2020/2021-2. Second by Bruce Schmit. Roll call vote. Voting, yes Galen Pokorny, Bruce Schmit, Bill Macoubrie and Keith Shonka. Voting no none. Motion passed approving Resolution 2020/2021-2

Secretary Bill Macoubrie introduced Resolution 2020/2021-3, a Resolution requesting an audit waiver for the Fire District's fiscal year ended June 30, 2020 Bruce Schmit made a motion to approve Resolution 2020/2021-3. Second by Keith Shonka. Roll call vote. Voting, yes Galen Pokorny, Bruce Schmit, Bill Macoubrie and Keith Shonka. Voting no none. Motion passed approving Resolution 2020/2021-3...

Budget Hearing adjourned at 8:10 p.m. by President Keith Shonka.

Respectfully
Bill Macoubrie
Sec/Tres

BELLWOOD RURAL FIRE DISTRICT #5

January Board Meeting

January 20, 2020 8:00 P.M.

The board met January 20, 2020 at the Bellwood Fire Hall. President Keith Shonka called the meeting to order at 8:00 p.m. with the following members present, Bill Macoubrie, Bruce Schmit, Keith Shonka, Galen Pokorny and John Kobza. Fire Chief Matt Gangwish was also present.

President Keith Shonka announced that the monthly meeting of the Bellwood Rural Fire District is being conducted in accordance with the Open Meetings Law and a copy is posted on the wall in the meeting room for public inspection.

The minutes of the December regular meeting were read and approved as read.

Bill Macoubrie gave the treasurer's report.

Bill Macoubrie read the January Bills: Eagle Comm. \$40.95, Windstream \$76.32, Butler Co. Public Power \$225.87, Cenex \$75.90, Butler Co Welding \$13.01, Lee Enterprises \$65.00, Rehmer Auto Parts \$411.30 and Visa \$70.93. Ambulance Bills EMP \$282.25, Island Supply \$22.45, Sue Roberts \$60.00 and Verison \$61.54. John Kobza made a motion to pay bills. Second by Bill Macoubrie. Voting Yes Galen Pokorny, John Kobza, Bruce Schmit, Bill Macoubrie and Keith Shonka Voting no None. Motion carried.

Matt Gangwish gave the Fire Chief's Report. Matt gave the board a report of all the activities for the Volunteer Fire Department for the last year. Also discussed were possible equipment changes in the future.

Meeting minutes and meeting notices are posted at Bank of the Valley, The Post Office bulletin board and in the southwest window of the Fire Hall, Meeting agendas are posted on southwest window of the Fire Hall where they can be viewed 24 hours day.

Meeting adjourned by President Keith Shonka.

NEXT REGULAR BELLWOOD RURAL FIRE BOARD MEETING WILL BE HELD AT THE BELLWOOD FIRE HALL February 17, 2020 AT 8:00 P.M.

Respectfully
Bill Macoubrie
Sec/Tress