



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

Vaughn Ross, Chairperson
Callaway Rural Fire District
78531 RD 417
Callaway, NE 68825

Dear Chairperson Ross:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Callaway 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 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 \$1,635 to the Callaway Volunteer Fire Department (Department). According to the District, the payments were for providing the Department with funding for conference expenses, ambulance supplies, and various reimbursements; however, the District was unable to provide documentation to support that the funds disbursed pursuant thereto were indeed used for the above purposes.

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 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, CPA
Assistant Deputy Auditor

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

Callaway Rural fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Custer County

This budget is for the Period July 1, 2019, through June 30, 2020

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:

\$	51,816.20	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	51,816.20	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2019

	-	Principal
	-	Interest
\$	-	Total Bonded Indebtedness

345,441,333

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

Callaway Rural fire District in Custer 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			
3	Investments	\$ 73,243.37	\$ 121,428.00	\$ 48,178.98
4	County Treasurer's Balance	\$ 220,014.28	\$ 221,605.66	\$ 241,922.43
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 180.62	\$ 570.98	\$ 1,053.47
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 293,438.27	\$ 343,604.84	\$ 291,154.88
7	Federal Receipts	\$ 43,004.77	\$ 46,764.96	\$ 50,800.20
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
9	State Receipts: State Aid	\$ 118.62	\$ 99.40	\$ 100.00
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ 4,465.92	\$ 5,500.90	
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ 82.58	\$ 80.56	\$ -
14	Local Receipts: Other	\$ -	\$ -	\$ -
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	\$ 41,357.73	\$ 136,782.91	\$ 9,756.82
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 382,467.89	\$ 532,833.37	\$ -
18	Disbursements & Transfers:			
19	Operating Expenses			
20	Capital Improvements (Real Property/Improvements)	\$ 38,863.25	\$ 47,406.64	\$ 67,406.64
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 194,271.85	\$ 279,184.42
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)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ -	\$ -	\$ -
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 38,863.25	\$ 241,678.49	\$ 346,591.06
31	Cash Reserve Percentage	\$ 343,604.64	\$ 291,154.88	\$ 5,220.84
PROPERTY TAX RECAP				8%
		Tax from Line 6		\$ 50,800.20
		County Treasurer's Commission at 2% of Line 6		\$ 1,016.00
		Total Property Tax Requirement		\$ 51,816.20

Callaway Rural fire District in Custer 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	\$ 73,243.37	\$ 121,428.00	\$ 48,178.98
3	Investments	\$ 220,014.28	\$ 221,605.66	\$ 241,701.59
4	County Treasurer's Balance	\$ 180.62	\$ 570.98	\$ 1,053.47
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 293,438.27	\$ 343,604.64	\$ 290,934.04
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 43,004.77	\$ 46,764.96	\$ 50,800.20
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	\$ 118.62	\$ 99.40	\$ 100.00
9	State Receipts: State Aid	\$ -	\$ -	\$ -
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 4,465.92	\$ 5,500.90	
12	Local Receipts: Nameplate Capacity Tax	\$ 82.58	\$ 80.56	\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 41,357.73	\$ 136,562.07	\$ 9,756.82
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)	\$ 382,467.89	\$ 532,612.53	\$ 351,591.06
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 38,863.25	\$ 47,406.64	\$ 67,406.64
20	Capital Improvements (Real Property/Improvements)			\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ 194,271.85	\$ 279,184.42
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
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)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 38,863.25	\$ 241,678.49	\$ 346,591.06
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 343,604.64	\$ 290,934.04	\$ 5,000.00
31	Cash Reserve Percentage			7%
PROPERTY TAX RECAP		Tax from Line 6		\$ 50,800.20
		County Treasurer's Commission at 2% of Line 6		\$ 1,016.00
		Total Property Tax Requirement		\$ 51,816.20

Callaway Rural fire District in Custer 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	\$ 51,816.20
Sinking Fund	
Bond Fund	\$ -
_____ Fund	
Total Tax Request	** \$ 51,816.20

** 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	345,441,333
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.015000
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	51,816.20

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 %	7%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Callaway Rural Fire District
ADDRESS	78531 Rd 417
CITY & ZIP CODE	Callaway 68825
TELEPHONE	308-836-2797
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Vaughn Ross	Jon Brohman	Judy Meredith
TITLE /FIRM NAME	Chairperson	Clerk	J & J Accounting
TELEPHONE	308-836-2797	402-304-4954	308-836-2954
EMAIL ADDRESS			j-jacctng@gpcom.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
- 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.

**Callaway Rural fire District in Custer County
2020-2021 LID SUPPORTING SCHEDULE**

Calculation of Restricted Funds
--

Total Personal and Real Property Tax Requirements	(1) \$	51,816.20
Motor Vehicle Pro-Rate	(2) \$	100.00
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))	\$	-
LESS: Amount Spent During 2019-2020	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	\$	-
Amount to be included as Restricted Funds <u>(Cannot be a Negative Number)</u>	(8) \$	-
Nameplate Capacity Tax	(8a) \$	-

TOTAL RESTRICTED FUNDS (A)	(9) \$	51,916.20
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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 <i>(cannot exclude same capital improvements from more than one lid calculation.)</i> Agrees to Line (7).	\$	-	(11)
Allowable Capital Improvements	(12) \$	-	
Bonded Indebtedness	(13)		
Public Facilities Construction Projects (Statute 72-2301 to 72-2308) (Fire Districts & Hospital Districts Only)	(14)		
Interlocal Agreements/Joint Public Agency Agreements	(15) \$	51,816.20	
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) \$	51,816.20
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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	\$	100.00
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Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

Callaway Rural fire District

in
Custer 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 78,187.97
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)
 $\frac{\text{2020 Growth per Assessor}}{\text{2019 Valuation}} = \frac{-}{\text{Multiply times 100 To get \%}}$

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %
(4)
 $\frac{5}{5} = \frac{100.00}{\%}$
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 _____ %
(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) 2,736.58
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 80,924.55
(8)

Less: Restricted Funds from Lid Supporting Schedule 100.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 80,824.55
(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.

**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.
b) community colleges, and c) school districts)

TAX YEAR 2020

(certification required on or before August 20th, of each year)

TO : CALLAWAY FIRE 9

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
CALLAWAY FIRE 9	FIRE-DISTRICT	3,346,842	345,441,333

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

I Lana Lymber, Custer 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) *Lana Lymber*

(date) *AUG 14 2020*

CC: County Clerk, Custer County
CC: County Clerk where district is headquartered, if different county, Custer County

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2020

Affidavit of Publication

The State of Nebraska ()
 (ss.
 County of Custer ()

..... **Michael A. Wendorff**
 being first
 duly sworn, deposes and says that he is the
 co-publisher of the Callaway C
 newspaper in conformity with the provisions of the
 State of Nebraska, in Custer County, Nebraska,
 published weekly at Callaway, Nebraska,
 the printed notice herein attached hereto
 weekly in the Callaway su
 but on a Sunday, in all of the regular
 issue of said newspaper and not on a
 ment thereof, beginning on the
 Sept. 20, 2020 and ending
 day of Sept. 20, 2020

.....
 [Signature]

Subscribed and sworn to before me on the
3 day of Sept

.....
 [Signature]
 Notary Public

My commission expires:



Publication fees: \$..... 60

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	
Callaway Rural fire District IN Custer 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 8th day of September 2020, at 7:30 o'clock P.M. at Callaway 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.	
Jon Brohman	Clerk/Secretary
2018-2019 Actual Disbursements & Transfers	\$ 38,863.25
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 241,678.49
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 346,591.06
2020-2021 Necessary Cash Reserve	\$ 5,000.00
2020-2021 Total Resources Available	\$ 351,591.06
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 51,816.20
Unused Budget Authority Created For Next Year	\$ 80,824.55
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 51,816.20
Personal and Real Property Tax Required for Bonds	\$ -

Budget Meeting Callaway Rural Fire Board Thursday September 8th, 2020

Meeting was called to order at 7:30pm by Chairman Ross at the firehall with all 5 members of the board present and 4 fireman present, 3 EMT's and 3 members of the public. Chairman Ross stated that this is an open public meeting with the rules and regulations posted on the North wall of the firehall. The budget notice was published in the local newspaper and the agenda was posted in 3 public locations 24 hours prior to the meeting. Judy Meredith from J&J Accounting was present to explain and review the proposed budget for 2020-2021.

Brohman made motion to use the budget document for the audit waiver, seconded by Kimball. Vote all ayes, motion carried.

Kimball made a motion to approve the 2020-2021 budget, seconded by Brohman. Vote all ayes, motion carried.

Brohman made a motion to add an additional 1% increase to the 2.5% that is allowed by the lid computation for a total of 3.5% increase in the lid computation, seconded by Kimball. Vote all ayes, motion carried.

Brohman made a motion to pay the bills presented by J&J Accounting and the Callaway Courier, seconded by Hurt. Vote all ayes, motion carried.

Kimball made a motion to adjourn the budget meeting at 8:00pm, seconded by Pandorf. Vote all ayes, motion carried. Meeting adjourned at 8:00pm.

Jon Brohman
Sec/Treas