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

October 30, 2025

Brady Rural Fire District
PO Box 249
Gothenburg, NE 69138-

RE: Brady Rural Fire District

Dear Board:

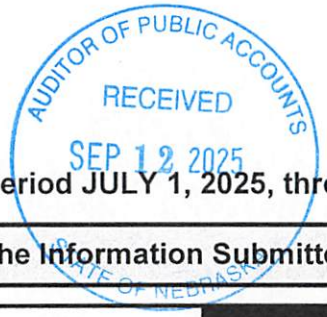
We have received and reviewed the audit waiver request for the Brady Rural Fire District for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

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



BRADY RURAL FIRE DISTRICT

TO THE COUNTY BOARD AND COUNTY CLERK OF
LINCOLN 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:

$	116,648.78	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	116,648.78	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

100,000.00	A4	Principal
107.37	A5	Interest
$ 100,107.37	A6	**Total Bonded Indebtedness**

388,829,266	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

BRADY RURAL FIRE DISTRICT in LINCOLN 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	178,342.29	B1	139,586.44	B29	96,089.44	B57
3	Investments	179,067.44	B2	279,101.78	B30	294,057.67	B58
4	County Treasurer's Balance	130.14	B3	847.54	B31	834.88	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**357,539.87**	B4	**419,535.76**	B32	**390,981.99**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	88,812.06	B5	92,689.11	B33	114,361.55	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	255.53	B7	384.90	B35	390.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	20,568.14	B9	20,736.54	B37	20,000.00	B65
11	State Receipts: Property Tax Credit	8,256.38	B10	10,591.62	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	-	B12	-	B40	-	B67
14	Local Receipts: Other	33,645.79	B13	29,189.53	B41	15,000.00	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)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**509,077.77**	B16	**573,127.46**	B44	**540,733.54**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	30,897.71	B17	32,251.73	B45	41,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	2,793.65	B19	104,903.51	B47	450,000.00	B74
22	Debt Service: Bond Principal & Interest Payments	34,897.50	B20	32,066.25	B48	31,866.25	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)**	20,953.15	B22	12,923.98	B50	12,923.98	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)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**89,542.01**	B27	**182,145.47**	B55	**535,790.23**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**419,535.76**	B28	**390,981.99**	B56	**4,943.31**	B83
31					Cash Reserve Percentage	6%	B84

PROPERTY TAX RECAP

Tax from Line 6	114,361.55	B85
County Treasurer's Commission at 2% of Line 6	2,287.23	B86
Total Property Tax Requirement	**116,648.78**	B87

BRADY RURAL FIRE DISTRICT in LINCOLN 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	$	116,648.78
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	116,648.78

** 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	388,829,266
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.030000
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	116,648.78

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

Cash Reserve Fund

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

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-

Total Cash Reserve	$	4,943.31
Remaining Cash Reserve	$	4,943.31
Remaining Cash Reserve %		6%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME **ROFESSIONAL FINANCIAL CONSULTANTS, INC**

ADDRESS **PO BOX 249**

CITY & ZIP CODE **GOTHENBURG, NE 69138**

TELEPHONE **308-537-7106**

WEBSITE

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	TROY DAVID	MIKE GRUBER	KATHLEEN E GRUBER EA
TITLE /FIRM NAME	Chairperson	TREASURER	PROFESSIONAL FINANCIAL CONSULTANTS, INC
TELEPHONE	308-930-0271	308-529-2434	308-537-7106
EMAIL ADDRESS			KATHY@PFCTAX.PRO

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.

BRADY RURAL FIRE DISTRICT in LINCOLN County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			116,648.78	C1
(2)	Motor Vehicle Pro-Rate			390.00	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)**			**117,038.78**	C10

	Lid Exceptions				
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	-	C11		
(11)	**LESS:** Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	-	C12		
(12)	Allowable Capital Improvements			-	C13
(13)	Bonded Indebtedness			-	C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**			-	C15
(15)	Interlocal Agreements/Joint Public Agency Agreements			75,000.00	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)**			**75,000.00**	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*			**42,038.78**	C24

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

BRADY RURAL FIRE DISTRICT
in
LINCOLN 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	43,585.14
		Option 1 - (1)

OPTION 2
Only use if a vote was taken at a townhall meeting last year to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form	D2	-
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	- %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	-
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	-
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % (3)

2025 Growth per Assessor	/	2024 Valuation	=	-	%	Multiply times 100 To get %

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

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	D10	2.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	1,089.63
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	44,674.77
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	42,038.78
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	2,635.99
		(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.

BRADY RURAL FIRE DISTRICT in LINCOLN County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

BRADY RURAL FIRE DISTRICT — **LINCOLN County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
LINCOLN COUNTY FIRE DISTRICT	7/1/25 TO INDEFINITE	MUTUAL FINANCE ORGANIZATION	$ 75,000.00
		From Page 2	$ -

Total Amount used as Lid Exemption $ 75,000.00

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

BRADY RURAL FIRE DISTRICT	LINCOLN County
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

CUSTER COUNTY COUNTY ASSESSOR OFFICIAL SEAL BROKEN BOW NE

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

TO: BRADY FIRE #15
C/O PFC TAX SHARYL MUNSTER
PO BOX 249
GOTHENBURG NE 69138

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
BRADY FIRE 15	Fire-District	0	2,196,094

* *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 ELISE TAYLOR, 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.

Elise Taylor
(signature of county assessor)

AUG 14 2025
(date)

CC: County Clerk, CUSTER 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

0 Pers Prior
0 Pers Value

2,037,022 Real Prior
2,196,094 Real Value

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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

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

To: BRADY FIRE

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
BRADY FIRE GENERAL	Fire	$2,285,138	$386,633,172

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) 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 , JULIE STENGER, Lincoln County, NE 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.

Julie Stenger

(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Lincoln County, NE County

CC: County Clerk where district is headquartered, if different county, Lincoln County, NE 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)



Publisher's Affidavit

North Platte Bulletin

STATE OF NEBRASKA
Lincoln County

} SS

George Lauby, being first duly sworn and is the Publisher of the North Platte Bulletin, a legal newspaper published weekly at North Platte, Lincoln County Nebraska; and or general circulation in said county; that said newspaper, at the time of publicati of the attached notice had a bona fide circulation of not less than three hundred copies each issue and ha been published within said county for fifty-two consecutive weeks prior to the beginning of the publication of the attached notice; and that said newspaper is printed in whole in an office maintaine at the place of publication. Affiant further says that a notice, of which the attached is a true copy, was inserted in the regular ~~and entire~~ issue of said newspaper, and not in supplement, on the following date:

Aug. 27 20 25 _____ 20____

_____ 20____ _____ 20____

_____ 20____ _____ 20____

_____ 20____ _____ 20____

Subscribed in my presence and sworn to before me this 28th day of August 2025.

George Lauby
Publisher

Addie Barnum
Notary Public

GENERAL NOTARY - State of Nebraska
ADDIE BARNUM
My Comm. Exp. October 5, 2025

PUBLISHER'S FEE: _____

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

BRADY RURAL FIRE DISTRICT IN LINCOLN 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 4 day of SEPTEMBER 2025, at 7:00 o'clock P.M. at BRADY 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	$	89,542.01
2024-2025 Actual/Estimated Disbursements & Transfers	$	182,145.47
2025-2026 Proposed Budget of Disbursements & Transfers	$	535,790.23
2025-2026 Necessary Cash Reserve	$	4,943.31
2025-2026 Total Resources Available	$	540,733.54
Total 2025-2026 Personal & Real Property Tax Requirement	$	116,648.78
Unused Budget Authority Created For Next Year	$	2,635.99
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	116,648.78
Personal and Real Property Tax Required for Bonds	$	-

Brady Rural Fire District
Special Budget Meeting 2025-26
Minutes of Board Meeting
7:00P.M. – September 4, 2025

The Brady Rural Fire District held a special budget meeting on September 4, 2025 at the Brady Fire Department Building.

The meeting was called to order at 7:08 p.m. by Troy David. The board members in attendance were Mike Gruber, Gordie John and Chuck Boden. Also attending the meeting was Kathleen E. Gruber, EA of Professional Financial Consultants, Inc., to representing the board in preparation of budget documents.

The first item of business was to open the meeting to the public for the advertised budget hearing. Minutes from the prior meeting were read, Boden made a motion and John seconded the motion to approve the prior year minutes as read.

There was discussion regarding the current year valuation where the County Assessors reported $388,829,266 as compared to $360,564,665 for the prior year. A motion was made by John and seconded by Boden that the fiscal 2025-2026 budget be approved as presented at this meeting requesting $116,648.78 in property taxes and $41,000 for operating. The motion passed with all members in favor.

The next item of business was to determine if an audit should be performed or to request an audit waiver as part of the budget document. After discussion, a motion was made by John and seconded by Boden and upon a vote; a resolution was passed that an audit waiver should be requested as part of the budget document.

John made a motion to adjourn and Boden seconded and the motion carried and the meeting was adjourned.

Mike Gruber, Secretary

BRADY RURAL FIRE PROTECTION DISTRICT

BRADY NEBRASKA

Meeting was held May 15th, 2025

Fire Station Meeting Room at 7pm

May Meeting Minutes

Call to Order announcement on open meetings law 1902

Lydic, David, John, Boden, Gruber. Rayburn absent. Others present Rudy Vickers, Bobby Rego

Public comments other than agenda items, None

Approval of March meeting minutes motion by John 2nd by Lydic 3-0 Rayburn, Boden absent

Approval of Financial reports $140,729.51 checking, $305.26 escrow, CD 12 month 2.25% $191,049.45, Anytime 4/2027 $103008.22, Total $435,092.44 motion to accept by Lydic 2nd by John 3-0 Rayburn, Boden absent

Bills for payment S&S auto (battery) $186.61, Get n Go (fuel) $150.87, W Gruber rem (fire school rooms) $867.11, NSVFA (fire school) $600.00, V of B (util) $497.67, Arnold Ins. (Insurance) $13,749.00 MacQueen $118.00 sup, Bourge $240.00 rep. motion by Boden 2nd by John 4-0 Rayburn absent

Arnold Insurance review with Rudy Lydic asked what the yearly insurance cost was for the rescue unit, Rudy will look it up and email it to Gruber

Bobby Rego bid on lights for B32 $5722 - $6622. Gruber suggested we pay for the lights which Bobby must order ahead of installation and then pay labor upon completion which would be $1550 for the lights. Lydic motioned to pay that way Boden 2nd 4-0 Rayburn absent.

Check writing cards at Flatwater Bank have been updated to Troy David, Gordie John, Chuck Boden, Walter Gruber,

State Fire School is this week 4 members going Gruber will cover the meals and then board will reimburse. As lunches are covered, the group is invited to a free supper on Friday night

Having a skid unit that's not running properly, possibly need to replace the motor, Gruber will check with suppliers to see if any of them have Honda mechanics on staff.

Any other business none

Set date for next meeting June 12th @ 7

Adjournment

Agenda items may be taken out of order for the good of the party.

Brady Rural Fire District 47-0662058
Balance Sheet Prev Year Comparison
As of June 30, 2025

	Jun 30, 25	Jun 30, 24	$ Change
ASSETS			
Current Assets			
Checking/Savings			
GSB Brady Checking #366 880	95,864.34	138,911.66	-43,047.32
GSB Escrow Acct #27577	231.10	680.78	-449.68
Total Checking/Savings	96,095.44	139,592.44	-43,497.00
Other Current Assets			
Gothenburg State Bank			
Anytime CD	191,049.45	179,101.78	11,947.67
CD #35604	103,008.22	100,000.00	3,008.22
Total Gothenburg State Bank	294,057.67	279,101.78	14,955.89
Total Other Current Assets	294,057.67	279,101.78	14,955.89
Total Current Assets	390,153.11	418,694.22	-28,541.11
Other Assets			
County Treasurer Balance	834.88	847.54	-12.66
Total Other Assets	834.88	847.54	-12.66
TOTAL ASSETS	**390,987.99**	**419,541.76**	**-28,553.77**
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Other Current Liabilities			
FWB Loan	60,819.94	71,555.50	-10,735.56
Total Other Current Liabilities	60,819.94	71,555.50	-10,735.56
Total Current Liabilities	60,819.94	71,555.50	-10,735.56
Long Term Liabilities			
Bond Payable	100,000.00	130,000.00	-30,000.00
Total Long Term Liabilities	100,000.00	130,000.00	-30,000.00
Total Liabilities	160,819.94	201,555.50	-40,735.56
Equity			
Retained Earnings	217,986.26	107,004.01	110,982.25
Net Income	12,181.79	110,982.25	-98,800.46
Total Equity	230,168.05	217,986.26	12,181.79
TOTAL LIABILITIES & EQUITY	**390,987.99**	**419,541.76**	**-28,553.77**

Brady Rural Fire District 47-0662058
Profit & Loss
July 2024 through June 2025

	Jul '24 - Jun 25	
Ordinary Income/Expense		
Income		
County Treasurer		
Custer County Treasurer	542.15	
Lincoln County Treasurer	92,146.96	
MFO	20,736.54	
Property Tax Credit	10,591.62	
Proration	384.90	
County Treasurer - Other	274.66	
Total County Treasurer		124,676.83
Interest Income		14,955.89
Other Income		13,958.98
Total Income		153,591.70
Expense		
Administrative		
Advertising	60.00	
Administrative - Other	1,825.00	
Total Administrative		1,885.00
Bank Charges		60.00
Building Repairs		162.75
Insurance		16,565.40
Maintenance		250.00
Professional Fees		2,395.00
Radio		
Dispatch Fees	612.00	
Total Radio		612.00
Supplies		165.13
Training		
Fire School	1,467.11	
Training - Other	2,856.00	
Total Training		4,323.11
Utilities		2,121.88
Vehicle Expense		
Fuel	2,067.35	
Repairs & Maintenance	1,644.11	
Total Vehicle Expense		3,711.46
Total Expense		32,251.73
Net Ordinary Income		121,339.97
Other Income/Expense		
Other Expense		
Capital Purchases		
Equipment	104,903.51	
Total Capital Purchases		104,903.51
Interest paid		4,254.67
Total Other Expense		109,158.18
Net Other Income		-109,158.18
Net Income		**12,181.79**