NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

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

November 5, 2025

Eagle Alvo Rural Fire District 9
PO 136
Eagle, NE 68347-

RE: Eagle Alvo Rural Fire District 9

Dear Board:

We have received and reviewed the audit waiver request for the Eagle Alvo Rural Fire District 9 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

Eagle / Alvo Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Cass, Otoe and Lancaster 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:

$	56,240.87	A1	Property Taxes for Non-Bond Purposes
$	70,000.00	A2	Principal and Interest on Bonds
$	126,240.87	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

515,000.00	A4	Principal
33,447.50	A5	Interest
$ 548,447.50	A6	**Total Bonded Indebtedness**

575,455,536	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

Eagle / Alvo Rural Fire District in Cass, Otoe and Lancaster 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	265,554.68	B1	306,124.59	B29	309,632.03	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	997.19	B3	1,451.99	B31	1,687.55	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**266,551.87**	B4	**307,576.58**	B32	**311,319.58**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	115,204.71	B5	115,977.76	B33	123,765.56	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	180.50	B7	186.51	B35	245.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	-	B9	-	B37	-	B65
11	State Receipts: Property Tax Credit	6,058.70	B10	7,307.26	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	34,769.34	B13	8,470.02	B41	5,008,645.00	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)	8,695.00	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**431,460.12**	B16	**439,518.13**	B44	**5,443,975.14**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	33,725.63	B17	41,665.05	B45	90,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	5,050,000.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	13,017.91	B19	16,696.00	B47	117,894.16	B74
22	Debt Service: Bond Principal & Interest Payments	68,445.00	B20	69,837.50	B48	67,185.00	B75
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	8,695.00	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**123,883.54**	B27	**128,198.55**	B55	**5,325,079.16**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**307,576.58**	B28	**311,319.58**	B56	**118,895.98**	B83
31					Cash Reserve Percentage	76%	B84

PROPERTY TAX RECAP			
	Tax from Line 6	123,765.56	B85
	County Treasurer's Commission at 2% of Line 6	2,475.31	B86
	Total Property Tax Requirement	**126,240.87**	B87

Eagle / Alvo Rural Fire District in Cass, Otoe and Lancaster 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	$	54,483.44
Sinking Fund	$	1,757.43
Bond Fund	$	70,000.00
_____ Fund		
Total Tax Request	** $	126,240.87

** 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	575,455,536
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.009468
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	54,483.44

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
Bond Fund	70,000.00
Total Special Reserve Funds	70,000.00

Total Cash Reserve	$	118,895.98
Remaining Cash Reserve	$	48,895.98
Remaining Cash Reserve %		31%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Sandra Rieckman**
ADDRESS	**P.O. Box 136**
CITY & ZIP CODE	**Eagle, 68347**
TELEPHONE	**402-781-2086**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Sandra Rieckman	Angela Lonergan	Danny Fisher
TITLE /FIRM NAME	Chairperson	Secretary - Treasuer	Riggs & Associates CPAs
TELEPHONE	402-781-2086	402-304-5304	402-483-7885
EMAIL ADDRESS			dfisher@riggscpas.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.

Eagle / Alvo Rural Fire District in Cass, Otoe and Lancaster County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds			
(1)	Total Personal and Real Property Tax Requirements			126,240.87 C1
(2)	Motor Vehicle Pro-Rate			245.00 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)**			**126,485.87** 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			70,000.00 C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**			- C15
(15)	Interlocal Agreements/Joint Public Agency Agreements			22,000.00 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)**			**92,000.00** 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*	**34,485.87**	C24

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

Eagle / Alvo Rural Fire District
in
Cass, Otoe and Lancaster 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	50,265.06
		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)

3,708,911.00	/	504,660,752.00	=	0.73 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

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

3	/	3	=	100.00 %
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	D10	3.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	1,759.28
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	52,024.34
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	34,485.87
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	17,538.47
		(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.

Eagle / Alvo Rural Fire District in Cass, Otoe and Lancaster County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Eagle / Alvo Rural Fire District
IN
Cass, Otoe and Lancaster County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 16th day of September 2025, at 7:00 o'clock P.M. at Eagle 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	$	123,883.54
2024-2025 Actual/Estimated Disbursements & Transfers	$	128,198.55
2025-2026 Proposed Budget of Disbursements & Transfers	$	5,325,079.16
2025-2026 Necessary Cash Reserve	$	118,895.98
2025-2026 Total Resources Available	$	5,443,975.14
Total 2025-2026 Personal & Real Property Tax Requirement	$	126,240.87
Unused Budget Authority Created For Next Year	$	17,538.47

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	56,240.87
Personal and Real Property Tax Required for Bonds	$	70,000.00

Cut Off Here Before Sending To Printer

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Eagle / Alvo Rural Fire District — Cass, Otoe and Lancaster County

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Village of Eagle	7-1-2016 to Indefinite	Fire & Resue Protection	$ 6,500.00
Elmwood	? To Indefinite	Fire Service Protection	$ 13,500.00
Nebraska Forrest Service	7-1-2016 to Indefinite	Use of Equipment	$ 2,000.00
		From Page 2	$ -

Total Amount used as Lid Exemption $ 22,000.00

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Eagle / Alvo Rural Fire District	**Cass, Otoe and Lancaster County**
SUBDIVISION NAME	COUNTY

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

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}

FD 9 EAGLE/ALVO

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
FD 9 EAGLE/ALVO	Fire-District	1,751,831	328,460,731

* *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 **SASHA FRYE**, **CASS** 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.

Sasha Frye
(signature of county assessor)

8-14-2025
(date)

CC: County Clerk, **CASS** 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

6,443,334 Pers Prior
6,889,585 Pers Value
282,760,182 Real Prior
321,571,146 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: EAGLE-ALVO FIRE

TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
EAGLE-ALVO FIRE DIST	Fire	$565,351	$56,385,869
EAGLE-ALVO FIRE SINKING	Fire	$565,351	$56,385,869
EAGLE-ALVO FIRE BOND	Fire	$565,351	$56,385,869

* 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 , Christina M. Smallfoot, Otoe 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.

Christina M. Smallfoot
(signature of county assessor)

08/14/2025
(date)

CC: County Clerk, Otoe County, NE County

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

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: EAGLE ALVO RURAL FIRE DISTRICT
ATTN: MARLAN JOHNSON
4105 202ND ST
EAGLE, NE 68437

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
EAGLE ALVO FIRE DISTRICT	Fire District - 06	651,500	190,608,936

**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 Dan Nolte, Lancaster Assessor/ Register of Deeds 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.

Dan Nolte
(signature of county assessor)

08/20/2025
(date)

CC: County Clerk, Lancaster
CC: County Clerk where district is headquartered, if different county, _____
Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

*** Proof of Publication ***

State of Nebraska)
Lancaster County) SS.

RIGGS & ASSOC, CPA, PC
Danny Fisher
1919 S 40TH STREET Plaza Mall S Suite 306
LINCOLN, NE 68506

ORDER NUMBER 1262208

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statues of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Clerk of the Lincoln Journal Star

Signature Marie Silfer Date 9/12/25

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/03/2025

TOTAL AD COST:	60.70
FILED ON:	9/12/2025

Subscribed in my presence and sworn to before me on

Sep 12, 20 25

Notary Public

General Notary - State of Nebraska
UVA K. BOONE
My Comm. Exp. Jan. 31, 2029

ASK THE FOOD DOC

Notes about ultra-processed foods

Dear Food Doc, Plain and simple, can you tell me how to tell the difference between ultra processed foods that are okay to eat and which ones I should avoid?

Let's face it, unless you live on a farm and raise your own food year-round, most of us rely on processed foods. Food processing extends shelf-life, provides convenience, and most importantly keeps foods safe.



BOB HUTKINS

Thanks in large part to the MAHA movement as well as studies in prominent journals, these foods, especially ultra processed foods are now front-page news.

To answer your question, nutritionists and food scientists have developed a rather technical and somewhat confusing system called the Nova Classification. Not everyone agrees with this system, including me.

I prefer instead to defer to the wisdom of Supreme Court Justice Potter Stewart who, regarding a different topic, said, "I know it when I see it."

Indeed, I'm rather certain the average consumer knows the difference between a fresh apple and apple pie.

This, it should be obvious that fresh fruits and vegetables, meat, pasteurized milk, eggs, and poultry would qualify as unprocessed or minimally processed.

In contrast, love them as we do, I would think it's also obvious that many of our favorite foods – candy bars, cookies, carbonated and sweetened beverages, and chips are ultra processed. While these and other similar foods score high on the palatability scale, they contain hardly any nutrients. Most are high in calories, sugar, salt and fat. They may also displace healthier options.

For other products, it gets tricky.

Consider for example, sliced breads made with whole grain flour, water, salt, and yeast. According to the Nova Classification, these could be considered as ultra processed, the same as white sandwich bread made with 20 or more ingredients and devoid of whole grains.

Now, as a food scientist, I can attest to the functionality of these ingredients – some delay staling and prevent mold spoilage. But most of these ingredients, including emulsifiers, dough conditioners, and enzymes are added to help with mixing, dough formation, and to accommodate large scale manufacturing requirements.

A similar story applies to yogurt, which in its plainest form, is made with only milk and culture. But many grocery store yogurts contain gums, thickeners, colors, and nearly as much sugar as a Snickers bar.

There's nothing wrong, per se, with store-bought bread and sweetened yogurt, they certainly have their virtues.

But as several studies have shown, calories from the ultra processed category collectively account for more than half of what adults consume. Diets heavy in these foods are associated with weight gain, inflammation, anxiety, and other chronic conditions. They also disrupt the normal functioning of the gut microbiota.

For children the situation is even worse. According to the MAHA report issued in May, 70% of the food kids eat are ultra processed.

The problem moving forward is that ultra processed foods have taken over the grocery store, aisle by aisle.

It would be okay if we ate these foods in moderation, but the trend is moving in the opposite direction. The MAHA report states that of the 500,000 branded food products available in grocery stores 70% are ultra processed. They are also all over food service menus.

Indeed, nutrition researchers argue these foods appeal to our sweet teeth and liking for salt and fat. Combined with non-stop advertisements, it's no surprise we eat so much of these foods.

For the food industry and future food scientists, developing healthy foods with less sugar, salt, and saturated fat and that still satisfy consumer expectations will be a generational challenge.

Bob Hutkins is the Food Doc. He is professor emeritus at the University of Nebraska in the Department of Food Science and Technology. Send your questions on any topic related to food, food safety, preservation and processing, and food ingredients to the Food Doc, at feature@journalstar.

Kraft Heinz to split decade after merger

DEE-ANN DURBIN AND MICHELLE CHAPMAN
Associated Press

NEW YORK — Kraft Heinz is splitting into two companies a decade after they joined in a massive merger that created one of the biggest food companies on the planet.

One of the companies, currently called Global Taste Elevation Co., will include shelf stable meals and include brands such as Heinz, Philadelphia cream cheese and Kraft Mac & Cheese, Kraft Heinz said Tuesday. The other, currently called North American Grocery Co., will include brands such as Oscar Mayer, Kraft Singles and Lunchables. The official names of the two companies will be released later.

Kraft Heinz said in May that it was conducting a strategic review of the company, signaling a potential split.

The company in 2015 wanted to capitalize on its massive scale, but shifting tastes complicated those plans, with households seeking to introduce healthier options at the table. Kraft Heinz and other food producers have shifted offerings to follow that trend.

"Kraft Heinz's brands are iconic and beloved, but the complexity of our current structure makes it challenging to allocate capital effectively, prioritize initiatives and drive scale in our most promising areas," Executive Chair Miguel Patricio said in a statement.

The path to the merger of Kraft and Heinz began in 2013, when billionaire investor Warren Buffett teamed up with Brazilian investment firm 3G Capital to buy H.J. Heinz Co. At the time, the $23 billion deal was the most expensive ever in the food industry.

3G was also behind the formation of Restaurant Brands International — a merger of Burger King, Tim Hortons and Popeyes — and Anheuser-Busch InBev. It's known for strict cost controls and so-called zero-based budgeting, which requires all expenses to be justified each quarter.

The deal was intended to help Heinz, which was founded in 1869 in Pittsburgh, expand sales of its condiments and sauces on grocery store shelves. Heinz's new owners also set about cutting costs, laying off hundreds of workers within months.

At the same time Kraft, based in Chicago, sought for a partner after a 2011 split from its snack division, which became Mondelēz International.

In 2015, Buffett and 3G decided to merge Heinz with Kraft. The merger created the 5th largest food and beverage company in the world, with annual revenue of $28 billion. Buffett and 3G each contributed $8 billion for a special dividend for Kraft shareholders.

But the combined company struggled, despite layoffs of thousands of employees and other cost-cutting measures. Even at the time of the merger, many consumers were shifting away from the kinds of highly processed packaged foods that Kraft sells, like Velveeta cheese and Kool-Aid.

Kraft Heinz also had trouble distinguishing its products from cheaper store brands. At Walmart, a 14-ounce bottle of Heinz ketchup costs $2.98; the same size bottle of Walmart's Great Value brand is 98 cents.

In 2019, Kraft Heinz slashed the value of its Oscar Mayer and Kraft brands by $15.4 billion, citing operational costs and supply chain problems. But many investors blamed the company's leadership, saying its zeal for cost-cutting was hurting brand innovation.

In 2021, Kraft Heinz sold both its Planters nut business and its natural cheese business, vowing to reinvest the money into higher-growth brands like P3 protein snacks and Lunchables.

But the company's net revenue has fallen every year since 2020, when it saw a pandemic-related bump in sales. In April, Kraft Heinz lowered its full-year sales and earnings guidance, citing weaker customer spending in the U.S. and the impact of President Donald Trump's tariffs.



ASSOCIATED PRESS

At left, in a March 25, 2015, file photo, a Heinz ketchup sign is shown on the side of the Senator John Heinz History Center in Pittsburgh. At right, also in a March 25, 2015, file photo, the Kraft logo appears outside of their headquarters in Northfield, Ill.

PUBLIC NOTICES

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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0099 LEGALS

MEETING NOTICE

MEETING NOTICE

0099 LEGALS

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MEETING NOTICE

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BUDGET HEARING MINUTES

The Budget Hearing of Eagle Area Rural Fire District was held the 16th day of September, 2025, at Eagle Fire Station.

Board Members:

Present	Absent
Sandra Kieckhaefer	Angela Lonergan
Luke Reuben	Travis Hadsell
Scott Shomaker	

Others Present:

Danny Fisher
Hank Ostagen
Aaron Hoffeins

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

_____ made a presentation outlining the key provisions of the proposed budget statement, including, but not limited to, a comparison with the prior year's budget.

The floor was then opened for public comment on the proposed budget statement. Public comment ensued. All members of the public wishing to address the governing body were provided a reasonable amount of time to do so.

Motion by Lucas Ronken and seconded by Scott Shomaker to close the budget hearing.

3 Ayes 0 Nays Motion: Passed [X] Failed [ ]

The budget hearing was closed at 7:15 p.m.

There being no further business, a motion was made by Lucas Ronken and seconded by Scott Shomaker to adjourn the budget hearing.

3 Ayes 0 Nays Motion: Passed [X] Failed [ ]

BUDGET MEETING MINUTES

The Meeting of Eagle Alro Rural Fire District was held the 16th day of September, 2025, at Eagle Fire Station. The Budget Hearing was held previously on the 16th day of September, 2025, at 7:15.

Board Members:

Present	Absent
Sandra Buckman	Angela Lonegran
Lyle Reuben	Travis Hodiverbee
Scott Thomasberg	

1% Increase in Restricted Funds Authority

A motion was made by Lucas Reuben and seconded by Scott Thomasberg to increase the total restricted funds authority by an additional 1%.

3 Ayes 0 Nays Motion: Passed [X] Failed [ ]

Request for Audit Waiver

A motion was made by Lucas Reuben and seconded by Scott Thomasberg to request an audit waiver for the fiscal year ended _____, 2025.

3 Ayes _____ Nays Motion: Passed [X] Failed [ ]

Budget Approval

A motion was made by _____ and seconded by Scott Thomasberg to approve the _____ budget as proposed.

3 Ayes _____ Nays Motion: Passed [X] Failed [ ]

Eagle Alvo Rural Fire Board Agenda
April 17, 2025

A Copy of the Open Meeting Act is available for the public inspection.
The Rural Fire Board Reserves the right to go into executive session per NRS 84-1410

1. Call Meeting to Order/ Roll Call
   a. Roll Call of Officers

      Sandy Rieckman Angela Lonergan Travis Hodwalker A
      Luke Renken Scott Shomaker
2. Reading and Approval of Minutes
3. Reports of Special Committees
   a. Truck Committee
4. Treasures Report
   a. American Exchange Bank
      1. General Fund (957) $ 5,938.93
      2. Sinking Fund (045) $ 3,730.83
      3. Regular Savings (ESO-890) $ 2,801.18
      4. Bond Fund (973) $ 43,946.01
   b. Riverstone Bank
      1. MMDA (3503) $ 58,225.68
5. Old Business
   a. Previous Months Paid Bills

      Jan 7, 2025

      Danko (New Pump) $ 3,686.06
      Eagle Fire Station (Change Oil in 2 trucks) $ 1,691.52
      U S Postal Service PO Box $ 72.00

      Feb 19, 2025

      Caseys $ 209.46
      Village of Eagle $ 9,005.22 –

      March 17, 2025

      Village of Eagle (Radio $600.79/ESO $905.60) $ 1,506.39
      Gray Diesel $ 2,549.73 – 42
   b. Outstanding Bills
      1. McQueen $ 1,168.18
      2. McQueen $ 2,133.28
      3. Village of Eagle $ 275.39
      4. Eagle Fire Department (Anderson to fix Truck #22 $ 1,711.90
6. Eagle Fire Department
   a. Report From Fire Dept
7. New Business
   a. Citizens Concern
   b. Fire Station
8. Open Forum
9. Announcements
10. Adjournment

Eagle Alvo Rural Fire Board Minutes
April 17, 2025

A Copy of the Open Meeting Act is available for the public inspection.
The Rural Fire Board Reserves the right to go into executive session per NRS 84-1410

1. Call Meeting to Order/ Roll Call
   a. Roll Call of Officers

Sandy Rieckman	P	Angela Lonergan	P	Travis Hodwalker	A
Luke Renken	P	Scott Shomaker	P		

2. Reading and Approval of Minutes
3. Reports of Special Committees
   a. Truck Committee - Jake from the Fire Dept changed all the oil in all the trucks. Saved us about $4,000. Engine #42 went to Grays Diesel to get fixed. Grass rig truck had Fuel pump module and brakes $1700 work done by Anderson Ford
4. Treasures Report
   a. American Exchange Bank

1. General Fund (957)	$ 5,938.93
2. Sinking Fund (045)	$ 3,730.83
3. Regular Savings (ESO-890)	$ 2,801.18
4. Bond Fund (973)	$ 43,946.01

   b. Riverstone Bank

1. MMDA (3503)	$ 58,225.68

   Motions to accept as present - MC
5. Old Business
   a. Previous Months Paid Bills

Jan 7, 2025	
Danko (New Pump)	$ 3,686.06
Eagle Fire Station (Change Oil in 2 trucks)	$ 1,691.52
U S Postal Service	$ 72.00
Feb 19, 2025	
Caseys	$ 209.46
Village of Eagle	$ 9,005.22
March 17, 2025	
Village of Eagle (Radio $600.79/ESO $905.60)	$ 1,506.39
Gray Diesel	$ 2,549.73

   Luke motioned to approve as presented Scott 2nd - MC
   b. Outstanding Bills

1. McQueen	$ 1,168.18
2. McQueen	$ 2,133.28
3. Village of Eagle	$ 275.39
4. Eagle Fire Department (Anderson to fix Truck #22	$ 1,711.90

   Scott motioned to pay 1-4 Luke 2nd - MC
6. Eagle Fire Department
   Report From Fire Dept – As of date 19 Fire, 35 Rescue, 3 Hazmat – 6 time received mutual aid and 5 gave. Average of 10 people per call.
   Fire school is next month

Eagle days is coming up.

7. New Business
    a. Citizens Concern – non to report
    b. New Fire Station – Discussion of going together with the Village to build a new fire station. Possibly having the fire station on the Village lot and then the existing fire station becoming the new community center. We are looking at a 2.5 million dollars budget to build the station. Only decision made was that we have to have legal documentation on whatever is decided. Luke was granted permission to discuss possibilities on a new station to gather information to move forward. We spoke about the Village provides the land and 1/3 cost and the Board cover 2/3 the cost but when it is complete we split the property 50/50. (both land and building)

       -Spoke via conference call with Jennifer about possible financing opportunities.

       -Most important concern/decision made was that we have to have our attorney make sure all our assets/interest are secured.

       -Would like to see if Ryan (our attorney) could come discuss legal options and what we need to do to protect our interest legally.
    c. Open Forum - Brandy Jordan is a rural community developer. She lives in Alvo. She is interested in helping work with us to right grants and help with the social capital and development in order to better our community. She is hoping to work with the Village as well.
    d. Announcements – Lancaster County is giving all new pagers to Lancaster county departments later this year.

       Next meeting is May 13, 2025
8. Adjournment – Angela motioned to adjourn at 8:26 pm

RESOLUTION REQUESTING A PRELIMINARY LEVY ALLOCATION FROM COUNTY BOARD

RESOLUTION NO. _____

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation to the county board; and

WHEREAS, the __CASS____ County Board is the levy authority for the ___Eagle/Alvo Rural Fire Department Rural fire District___(political subdivision);

NOW, THEREFORE BE IT RESOLVED that the following is said Board's tax request for budget year 2025-2026:

FUND	TAX REQUEST
General Fund	54,483.44
Sinking Fund	1,757.43
Bond Fund	
TOTAL	56,240.87

BE IT FURTHER RESOLVED that said Board has Interlocal Agreements for _16,500_____ dollars and hereby request that said dollar amount be included in the county's five-cent levy allocation allowed by law for Interlocal Agreements.

BE IT FURTHER RESOLVED that said Board has Bonds for ___70,000.00_ dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Public Airport has repayment of Interest-Free Loans from the Department of Transportation (Aeronautics) for N/A dollars and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Fire Protection District has a special tax of N/A dollars for Public Safety Communication Projects as allowed by State Statute Section 86-416 and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Fire Protection District or Hospital District has a special tax of N/A dollars for Public Facilities Construction Projects as allowed by State Statutes Sections 72-2301 through 72-2308 and is not included in the above tax request as allowed by law.

BE IT FURTHER RESOLVED that said Fire Protection District or Airport Authority has a special tax of $0.00 dollars to pay for cancer benefits provided on or after January 1, 2022, pursuant to the Firefighter Cancer Benefits Act and is not included in the above tax request as allowed by law.

Motion by Luke Rankin to adopt Resolution NO. ____. Seconded by Craig R. Hueftle.

Voting yes were: S Brockman, Angela Lonergan, [illegible]

Voting no were: _____

Motion carried.

Dated this 23 day of July, 2025.

Board Chairperson

Sandra Brockman

Eagle Alvo Rural Fire Board Minutes
July 23, 2025
Emergency Meeting

A Copy of the Open Meeting Act is available for the public inspection.
The Rural Fire Board Reserves the right to go into executive session per NRS 84-1410

1. Call Meeting to Order/ Roll Call Called to order at 7:15
   a. Roll Call of Officers
      Sandy Rieckman P Angela Lonergan P Travis Hodwalker P
      Luke Renken P Scott Shomaker P
2. New Business
   a. Tax Request - Tax request was presented. Luke motioned to accept. Travis Second. Roll Call Vote: SR-Y, LR-Y, AL-Y, SS –Y, Th –Y MC
3. Open Forum - New Fire Station Concerns – Luke spoke about the need for the new station. Explained how we got to present proposed location and design. He also explained where we are budget wise and how it will impact the taxes of the citizens present and future.
   Terry Caddy explained some logistics and facts about the project. Gary Earl and Doug Johnson expressed their concerns of the impact of the station on the citizens and the fact that the board can vote on it and it didn't have to go to the public for a vote. They expressed the fact that they could see the need for a station but the ability for the boards of the Rural Fire department and the schools to continue to raise taxes. Terry Caddy also expressed a concerned of a citizen why the department is placed where it is rather than more central location. Thoughts that with 90% of the responders living within 5 miles of the station it makes more sense to be closer to the responses. Gary and Doug also expressed the concern that the farmers will not be able to pay their taxes and loose there farms. Board expressed that they are concerned for the community and are trying to do the best for the community by being responsible of resources and money. A new department is needed in order to store all of our equipment and resources. The rural has not made a definite decision and will not until we get aninter local agreement, prints and a final cost.
4. Announcements – Sandy thanked everyone for their attendance and welcomed them to come to any and all future meetings.
5. Adjournment – 7:21 Angela motioned to adjourn. Luke Second -MC

Note Additional Attendees:

Terry Caddy
Gary Earl
Doug Johnson
Aaron Hoffeling
Hank Oetjen
Dan Meire