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 29, 2025

Hay Springs Rural Fire District
4933 620th Trail
Hay Springs, NE 69347-

RE: Hay Springs Rural Fire District

Dear Board:

We have received and reviewed the audit waiver request for the Hay Springs 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

Hay Springs Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Sheridan & Dawes 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:

$ 55,000.00	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 55,000.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

-	A4	Principal
-	A5	Interest
$ -	A6	**Total Bonded Indebtedness**

350,543,682	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

Hay Springs Rural Fire District in Sheridan & Dawes 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	66,394.42	B1	39,967.63	B29	37,513.81	B57
3	Investments	38,289.68	B2	68,516.69	B30	71,008.95	B58
4	County Treasurer's Balance	461.37	B3	197.41	B31	582.98	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**105,145.47**	B4	**108,681.73**	B32	**109,105.74**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	30,057.36	B5	35,622.61	B33	53,921.57	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	77.44	B7	91.21	B35	95.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	-	B9	-	B37	-	B65
11	State Receipts: Property Tax Credit	2,821.68	B10	4,498.38	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	460.20	B13	4,423.12	B41	5,000.00	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)	**138,562.15**	B16	**153,317.05**	B44	**168,122.31**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	19,417.46	B17	20,841.45	B45	60,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	10,462.96	B19	23,369.86	B47	75,000.00	B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	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)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**29,880.42**	B27	**44,211.31**	B55	**135,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**108,681.73**	B28	**109,105.74**	B56	**33,122.31**	B83
31					Cash Reserve Percentage	55%	B84

PROPERTY TAX RECAP

Tax from Line 6	53,921.57	B85
County Treasurer's Commission at 2% of Line 6	1,078.43	B86
Total Property Tax Requirement	**55,000.00**	B87

Hay Springs Rural Fire District in Sheridan & Dawes 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	$	50,000.00
Sinking Fund	$	5,000.00
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	55,000.00

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	350,543,682
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.014264
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	50,000.00

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
Equipment Fund	33,122.31

Total Special Reserve Funds		33,122.31
Total Cash Reserve	$	33,122.31
Remaining Cash Reserve	$	-
Remaining Cash Reserve %		0%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Hay Springs Rural Fire District**
ADDRESS	**4933 620th Trail**
CITY & ZIP CODE	**Hay Springs, NE 69347**
TELEPHONE	**308-430-2417**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Travis Binger	Brant Pieper	Sara Rittgarn
TITLE /FIRM NAME	Chairperson	Secretary/Treasurer	Casey Peterson, LTD
TELEPHONE	308-430-0564	308-430-2417	308-432-4465
EMAIL ADDRESS		brantpieper@gmail.com	sarar@caseypeterson.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.

Hay Springs Rural Fire District in Sheridan & Dawes County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			55,000.00	C1
(2)	Motor Vehicle Pro-Rate			95.00	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)**			**55,095.00**	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			-	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)**			**-**	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*		**55,095.00**	C24

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

Hay Springs Rural Fire District
in
Sheridan & Dawes 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	102,420.78
		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)

868,090.00	/	324,784,726.00	=	0.27 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

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

4	/	4	=	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	3,584.73
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	106,005.51
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	55,095.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	50,910.51
		(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.

Hay Springs Rural Fire District in Sheridan & Dawes 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

Hay Springs Rural Fire District
IN
Sheridan & Dawes 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 5 day of September 2025, at 7:00 o'clock P.M. at Hay Springs 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	$	29,880.42
2024-2025 Actual/Estimated Disbursements & Transfers	$	44,211.31
2025-2026 Proposed Budget of Disbursements & Transfers	$	135,000.00
2025-2026 Necessary Cash Reserve	$	33,122.31
2025-2026 Total Resources Available	$	168,122.31
Total 2025-2026 Personal & Real Property Tax Requirement	$	55,000.00
Unused Budget Authority Created For Next Year	$	50,910.51

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	55,000.00
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Hay Springs Rural Fire District — **Sheridan & Dawes County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
PINE RIDGE MUTUAL AID	PERPETUAL	JOINT FIRE AND RESCUE OPERATIONS	
CITY OF HAY SPRINGS	PERPETUAL	FIRE MUTUAL AID	
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Hay Springs Rural Fire District	**Sheridan & Dawes County**
SUBDIVISION NAME	COUNTY

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

need Dawes County

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: SARA RITTGARN
SARAR@CASEYPETERSON.COM

TAXABLE VALUE LOCATED IN THE COUNTY OF: SHERIDAN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
FIRE DIST H	Fire-District	370,203	288,730,488

**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 **TINA SKINNER**, **SHERIDAN** 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.

Tina M Skinner
(signature of county assessor)

AUG 20 2025
(date)

COUNTY ASSESSOR Seal SHERIDAN COUNTY, NE

CC: County Clerk, **SHERIDAN** 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

20,662,389 Pers Prior
20,703,855 Pers Value

246,265,814 Real Prior
268,026,633 Real Value

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}

HAY SPRINGS RURAL FIRE DISTICT # 3
C/O BRANT PIEPER
TO: 4933 620TH TRAIL
HAY SPRINGS, NE 69347

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAWES

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HAY SPRINGS FIRE DISTRICT	Fire-District	497,887	61,813,194

* *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 LINDY COLEMAN, DAWES 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)

COUNTY ASSESSOR DAWES COUNTY NEBRASKA

AUG 13 2025
(date)

CC: County Clerk, DAWES 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
3,239,246 Pers Prior
3,458,552 Pers Value
54,617,277 Real Prior
58,354,642 Real Value

Budget Hearing Minutes

The Budget Hearing of Hay Springs Rural Fire District was held the 5th day of September, 2025, at 7:00 PM.

Board Members:

Present	Absent
Brant Pieper	Alan Ferrell
Travis Binger	
Braden Jencik	
Burrell Hughes	

1% Increase in Restricted Funds Authority

A motion was made by Travis Binger and seconded by Braden Jencik to increase the total restricted funds authority by an additional 1%.

4 Ayes 0 Nays Motion: Passed X Failed

Request for Audit Waiver

A motion was made by Brant Pieper and seconded by Burrell Hughes to request an audit waiver for the fiscal year ended June 30, 2025

4 Ayes 0 Nays Motion: Passed X Failed

Budget Approval

A motion was made by Brant Pieper and seconded by Burrell Hughes to approve the 25-26 budget as proposed.

4 Ayes 0 Nays Motion: Passed X Failed

Hay Springs Rural Fire Dept.

Proof of Publication

Taylor Risse, being, first duly sworn, deposes and says that he/she is an employee of Scherer Publishing, LLC, Inc., and the Sheridan County Journal Star, a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Gordon, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

August 27, 2025

Signed: Taylor Risse

Subscribed and sworn to before me this 27 day of August, 2025.

Mandy K. Scherer

Notary Public My Commission Expires December 9, 2027

MANDY K. SCHERER NOTARY PUBLIC SEAL STATE OF SOUTH DAKOTA

Publication Fee $63.75

-Legal Notices-

Notice Of Organization

Notice is hereby given of the organization of Flying Diamond Genetics, LLC. The street and mailing address of the initial designated office is 2602 213th Trail, Lakeside, NE 69351. The name and mailing address of the registered agent for service of process for the company is Stephen D. Mossman, Mattson Ricketts Law Firm, LLP, 2027 N Street, Suite 320, Lincoln, NE 68510.
Published: August 20, 27, September 3, 2025 ZNEZ

Notice Of Informal Appointment Of Personal Representative And Notice To Creditors

In the County Court of Sheridan County, Nebraska
Estate of Marilyn Kutschara, Deceased. Case No. PR 25 - 24

Notice is hereby given that on August 7, 2025, in the County Court of Sheridan County, Nebraska, Charles Kutschara, whose address is 4955 60th Road, Hay Springs, NE 69347 has been informally appointed as Personal Representative of this Estate. Creditors of this Estate must file their claims with this Court on or before October 13, 2025, or be forever barred.

/s/ Catherine Allen
Clerk Magistrate
Amy L. Petras, NSBA #22463
Crites, Shaffer, Conneely, Watson, Petras & Watson, P.C., L.L.O.
301 East Third Street
PO Box 1070
Chadron, Nebraska 69337
(308) 432-3339
Published: August 13, 20, 27, 2025 ZNEZ

Notice Of Dissolution Of Southpaw Aerial Company, LLC

Notice is given that Seth Tausan, Member, for and on behalf of Southpaw Aerial Company, LLC, with its principal place of business at 1851 630th Road (PO BOX 406), Gordon, NE 69343, has filed a Statement of Dissolution with the Secretary of State for the State of Nebraska. Seth Tausan, Member, on behalf of the Company, is winding up its affairs.

Any and claims against Southpaw Aerial Company, LLC, should be mailed to Seth Tausan, Agent for Service of Process, 1851 630th Road (PO BOX 406), Gordon, NE 69343. Any claim against the Company is barred unless an action to enforce the claim is commenced within two (2) years after the publication date of the third required notice.

Matthew R. Watson #24735
Crites, Shaffer, Conneely, Watson, Petras & Watson, P.C., L.L.O.
301 E. Third St.,
PO Box 1070
Chadron, NE 69337
(308) 432-3339
Published: August 20, 27, September 3, 2025 ZNEZ

Notice of Sale

By VIRTUE of an Order of Sale issued out of Sheridan County District Court on a decree of foreclosure wherein THE COUNTY OF SHERIDAN, as plaintiff and JOHN DOE (2025), et al is defendant I/we No. CI 24-26, I will sell at public auction to the highest bidder, for cash at 10:30 a.m. on the 3rd day of September 2025, in the District Court Room located on the second floor of the Sheridan County Courthouse in Rushville, Sheridan County, Nebraska, the following described property, to wit:

Lot Twelve (12) in Block Six (6) of the Original Town of Rushville, Sheridan County, Nebraska.

For the amount found due against such property and such cause of action and amount of costs to date, all to satisfy the amount judged to be due Plaintiff from the respective Defendants, together with the statutory rate of interest from the date of the Decree, and accruing costs as a first lien upon the real estate as stated and described in the cause of action set out in the Decree.

All bids must be made in writing or in person Sale will remain open for one hour.

TERMS: 10% Cash at the time of sale.

Jeff W. Brewer, Sheriff
Sheridan County, Nebraska
Published: August 6, 13, 20, 27, 2025 ZNEZ

Notice Of Meeting And Budget Workshop City Council City Of Gordon, Nebraska

NOTICE IS HEREBY GIVEN that a meeting of the City Council of the City of Gordon, Nebraska will be held at 6:00 o'clock p.m. on **Wednesday August 27, 2025** in the City Council chambers, 311 N Oak Street, which meeting will be open to the public. The council will hold a budget workshop during this meeting for Fiscal year 2025-2026. An agenda for such meeting, kept continuously current, is available for public inspection at the office of City Clerk at the City Hall. Except for items of an emergency nature, the agenda shall not be enlarged later than twenty-four hours before the scheduled commencement of the meeting.

If auxiliary aids of reasonable accommodations are needed for attendance at a meeting, please call the Office of the City Clerk at (308) 282-0637. Advance notice of seven days is needed when requesting an interpreter.

/s/ Kim Buchan
City Clerk
Published: August 20, 27, 2025 ZNEZ

Sheridan County Board Of Equalization Minutes August 12, 2025

The Sheridan County Board of Equalization met in regular session at 9 a.m. on August 12, 2025. All members present along with Clerk Sindy Coburn & Renee Thies.

Kratz stated that the meeting would be conducted in accordance with the provisions of the Nebraska Open Meeting Act. This meeting was posted on the official County website and published in the Sheridan County Journal Star on August 6, 2025.

Messersmith made a motion to accept the agenda. Kling seconded the motion. With a roll call vote all voted aye. Kratz made a motion to approve the minutes of 7-22-2025. Messersmith seconded the motion. With a roll call vote all voted aye.

Interim Road Superintendent Rod Norton informed the board that he had a worker get hurt in the shop. The worker was taken to the emergency room but was released and back to work.

Norton reported on several projects that are being worked on. Norton has contacted NRMA about a motor grader training course for his employees. They do a safety training on motor graders and informed him that he would need to visit with NDOT about an actual training.

Norton informed the board that they have the lettering designating the departments on the county vehicles.

Norton reported that Rustom Rock Crushing has their crusher set up at the Bottoff pit and will begin crushing soon.

Weed Superintendent Melissa Grover was present to visit with the board about a pickup. 2013 Ford with 58,000 miles on, that her department is no long utilizing. Norton stated that his department has 2008 Ford F150 with 179,049 miles and would like to surplus it and use the Weed pickup that she was utilizing. Messersmith made a motion to allow the Weed Department to trade the 2013 Ford Pickup VIN#1FTFW1EF7DKE56537 to the Road Department to replace the 2008 Ford Pickup VIN#1FTPX14V08FC14923 that will be surplused. Kratz seconded the motion. With a roll call vote all voted aye. The money from surplus will go into the General Fund.

The board reviewed the Annual Certification of Program Compliance to the Nebraska Board of Public Roads Classifications and Standards. Messersmith made a motion to authorize the approval of Resolution #2025-16 signing the Certification of Compliance. Kratz seconded the motion. With a roll call vote all voted aye.

Building & Grounds Superintendent Jeff Davis reported on the Extension Office project.

At 10:15 a.m. Commissioner Kling returned.

County Attorney Jamian Simmons presented a resolution to withhold funds from Kory Orr in the amount of $84.00 due to delinquent personal property taxes being owed. According to Neb Rev Stat. 23-103 and 23-349 the County has authority to withhold or deduct amounts due from the County for the purpose of payment on delinquent taxes. Kling made a motion to approve Resolution #2025-17 directing the payment of $84.00 in jury fees payable to Kory Orr to be deducted and withheld and made payable to the Sheridan County Treasurer for payment upon delinquent personal property taxes owed by Kory Orr on Parcel #D 810107415. Messersmith seconded the motion. With a roll call voted all voted aye.

Christian Poblenz of Eakes Office met with the board to discuss the telephone project that they have been working on for some time. With the difficulties working with the State and their refusal to permit access to their network the project is not achievable. All parties agreed to terminate the project agreement and part on good terms. The county will seek new proposals.

Rushville City Councilman Mark Loesch spoke to the board during Public Comment on the difficulty of securing ridership and usage information from Open Trails Transit. The City Council requested information on the 22nd day of July and have not heard anything as of today. The Council is not willing to approve this program until they see proof of ridership in Rushville. Loesch stated that he would keep the board informed. The City Council will meet August 28, 2025.

The board briefly visited with the Assessor about reviews of property.

Adjourn: 12:40 p.m.

Attest: Sindy L. Coburn, Clerk
James Kratz, Chairman
Published: August 27, 2025 ZNEZ

Notice Of Organization Of Hay Town Properties, LLC A Nebraska Limited Liability Company

Notice is hereby given that Hay Town Properties, LLC, a Nebraska Limited Liability Company, has been organized under the laws of the State of Nebraska, with its initial designated office at P.O. Box 432, Hay Springs, Nebraska 69347. The initial agent for service of process at said office is Dylan Parker whose mailing and physical address P.O. Box 432, 119 North Gibson Street, Hay Springs, Nebraska 69347. The purposes for which the Company is organized are primarily to acquire real estate by purchase, gift or otherwise, to manage, develop, lease, sell, or otherwise hold such real estate for development, investment, including all uses, acts, and purposes, incidental or related thereto and to do any lawful act concerning any and all lawful business, other than banking and insurance, for which a limited liability company may be organized under the laws of the State of Nebraska. Perpetual existence of the Company commenced when the Certificate of Organization was filed with the Nebraska Secretary of State on August 19, 2025. The affairs of the Company are to be conducted by the Members pursuant to an Operating Agreement duly adopted by the Company.

Hay Town Properties, LLC
By: Randy O. Colliers, NSBA #20972
Colliers Law, P.C., L.L.O.
P.O. Box 1000
266 Chadron Avenue
Chadron, Nebraska 69337
(308) 432-9631
randy@collierslaw.com
Published: August 27, September 3, 10, 2025 ZNEZ

Registration Of Trade Name

Trade Name:
Regan Flux Aerial
Name of Applicant:
Mitch Erquiaga
Address:
3051 590th Rd. Rushville, NE 69360
Applicant is:
Sole Proprietor
Date of first use of name in Nebraska:
3/1/2025
General nature of business
Drone/Aerial Photography
Mitch Erquiaga
Published: August 27, 2025 ZNEZ

Notice Of Meeting Gordon-Rushville School BOE Work Session

The Board of Education for Gordon-Rushville School District No. 10, Sheridan County Nebraska, will hold a board work session with BASB personnel in the Conference/Board Room at Gordon-Rushville High School, 840 North Oak St. Gordon, NE on Tuesday, September 2, 2025 at 5:00 p.m. The meeting agenda is available online on the district's website under the school board link and will be finalized 24 hours before the meeting.

Purpose:
1) Board Work Session
Board Procedures

Carrie Child, President
Board of Education
District No. 10-0010
Published: August 27, 2025 ZNEZ



NOTICE OF JUDGE'S HEARING AND BUDGET MEETING

ROAD DISTRICT #33 SHERIDAN COUNTY, NEBRASKA

PUBLIC NOTICE is hereby given, in compliance with the provisions of Main Statute Sections 13-501 to 13-513, that the governing body will meet on the 3rd day of September 2025, at 7 o'clock PM at Hoyland Lutheran Church 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. The regular board meeting to adopt the budget and could waive will not remove immediately upon adjournment of the proceeding budget hearing, and will continue until all attendee testimony has concluded.

2023-2024 Actual Disbursements & Transfers	$ 316.87
2024-2025 Actual Amount Disbursements & Transfers	$ 440.29
2025-2026 Proposed Budget of Disbursements & Transfers	$ 164,150.64
2025-2026 Necessary Cash Reserve	$
2025-2026 Total Resources Available	$ 164,150.64
Total 2025-2026 Personal & Real Property Tax Requirement	$ 10,250.00
Unused Budget Authority Created for Next Year	$ 6456.29

Breakdown of Property Tax
Personal and Real Property Tax Required for Non Bond Payments: $ 10,250.00
Personal and Real Property Tax Required for Bonds: $

Published: August 27, 2025 ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hay Springs Rural Fire District
IN
Sheridan & Dawes 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 5 day of September 2025, at 7:00 o'clock P.M. at Hay Springs 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	$ 79,000.47
2024-2025 Actual Amount Disbursements & Transfers	$ 44,211.31
2025-2026 Proposed Budget of Disbursements & Transfers	$ 135,000.00
2025-2026 Necessary Cash Reserve	$ 30,322.30
2025-2026 Total Resources Available	$ 108,322.30
Total 2025-2026 Personal & Real Property Tax Requirement	$ 55,000.00
Unused Budget Authority Created for Next Year	$ 50,910.01

Breakdown of Property Tax
Personal and Real Property Tax Required for Non Bond Purposes: $ 55,000.00
Personal and Real Property Tax Required for Bonds: $ -

Published: August 27, 2025 ZNEZ

SHERIDAN COUNTY, NEBRASKA

August 12, 2025

The Sheridan County Board of Commissioners met at 9 A.M. in the Commissioners Office Courthouse. All members present. The following claims were audited, approved and ordered paid.

GENERAL

Acting Office Workers At -	ser	3,837.00
Brady Anderson	refnd	184.62
AT&T Publitec	ser	615.75
Black Hills Standard	ser	394.71
Black Hills Energy	ser	877.02
Bumgarts	sup	6.00
Bradshaw's Inc	sup	1,412.72
Sue Bothe Treasurer	sup	700.00
Bud's Pest Control	ser	33.00
Andreas Kristensen	sup	885.44
Century Business Products	ser	767.58
Charter Communications	ser	140.60
City of Rushville	gas	252.27
Clerk of District Court	post	4.20
Clinical Labs Black Hills	ser	4,966.00
Crites, Shaffer, Conneely	ser	1,166.66
Culligan Water Conditioni	sup	144.45
CSI It, Accounting	ser	965.00
Jeff Davis	reimb/mile	495.20
Dell Marketing	sup	1,548.00
Interhead	ser	5.00
Douglas,Kelly, Detailed	ser	975.20
A. Abbott Law	ser	1,000.00
Fischer Hardware	sup	119.94
Gordon Memorial Hospital	ser	7,697.92
Gordon Rural Fire Protection	ser	467.00
Government Payment System	ser	165.25
Great Plains Communication	ser	1,992.09
Grocery Mart	sup	70.58
Harris Color	sup	195.00
Hahn's Grocery Auto	sup	15.99
Ace's Hardware	sup	84.17
Donations Tracking	ser	623.62
Interlibs Tech Coop,Libs	ser	1,150.00
John Deere Financial	sup	25.98
Julia Jimison	trvel	350.00
KDUH	ser	3,300.00
KDUH	ser	1,253.06
Nebraska Child Office	sup	1,454.58
Nebraska Child Sup Fin	ser	16,367.46
Derick Ortner	reimb	56.01
Office Depot BSC	sup	45.31
Qwill.com	sup	163.90
Linda Segner	reimb	235.44
Region 1 Behavioral Health	ser	19,457.00
Region 1 Office	ser	1,345.00
Ryder Pipeline Co	ser	341.78
RP Donuelson	sup	10.51
Rushville Service Center	sup	5.19
Lori Schlueter	clean/ma	900.00
Secretarial Corporate	ser	187.53
Sheridan County Court	ser	850.00
Sheridan Co. Journal Star	ser	1,675.51
Sheridan County Sheriff	reimb	426.66
Sides & Williams	ser	1,782.32
Tara Simons	reimb	159.47
Smith, King, and Stanton	ser	936.59
Steelsome Drug	ser	758.53
Linda Stineburger	reimb	36.58
Jayne Stites	attorney	168.49
SWL Tax Auto Distr Co.	fuel	23.47
TS Trenholm,Inc, Inc	sup	3,303.24
Tibbs, Arbitz, General	ser	8,421.25
Verizon Corporation Co.	sup	1,116.76
	TOTAL	99,519.22

ROAD

Jarco Municipal Products	sup	863.61
Black Hills Energy	sup	172.07
Bradshaw's Inc.	sup	1,457.83
Andreas Connection	sup	26.99
Century Link	ser	119.40
City of Gordon	ser	135.00
City of Rushville	ser	108.96
Great Plains Communication	ser	304.12
Hay Springs Rec Dep	ser	13.00
Hay Springs Water Dept	ser	142.00
Hahn's Grocery Auto	sup	14.96
Rushville Paper	Tools	1,265.00
Rebel/Lamar Tax Fund	taxes	71,000.00
Interlibs Tech Solution	ser	200.00
John Deere Financial	sup	378.31
MHC Kenworth-Cheyenne	sup	171.02
Michael Todd & Company	sup	143.36
NE Dept of Transportation	ser	466.00
NPPD	ser	214.45
NPPD Exchange Use	ser	28,317.25
Rod Newton	reimb	19.80
Quinn Peterson	ser	102.82
RSVP	sup	14.98
Powerplan	sup	1,763.99
Rocky Mountain Air Gal	sup	870.66
Tandt-11 Oil Co.	sup	4,570.46
Rockabilt Corporate	ser	256.81
Sheridan Co. Highway Supt	sup	32.99
SIDP Cards Co	Trans	110.60
TOTAL		111,843.10

DAY SPRING DAYCARE

Cruell Redi-Mix	sup	21,661.76
TOTAL		21,661.76

RELY FUND TRUST

Paint G	ser	394.25
Paint G Health	sup	53.50
Sheridan Co. Health Dept.	ser	1,651.46
TOTAL		2,104.21

E-911 FUND

Golden West Telecomm.	ser	259.00
Great Plains Com.	ser	1,319.94
QTE Nebraska	ser	1,218.78
TOTAL		2,796.72

COURTHOUSE BUILD

Gordon Hardware	sup	137.98
TOTAL		137.98

WEED FUND

Donuelson's Inc	ser	657.29
Mattson Construction	sup	206.78
Mailbox Express	reimb	53.95
Interlibs Tech Solution	ser	195.60
Western Cooperative	ser	32.00
TOTAL		1,057.20

TOTAL NO CLAIMS ALLOWED, APPROVED AND ORDERED PAID: $318,630.22

Sindy L. Coburn, Clerk

Published: August 27, 2025 ZNEZ

Minutes of Hay Springs Fire Board for March 7, 2025 meeting

Meeting called to order at 6:01 PM

Members in attendance:
Brant Pieper
Burrell Hughes
Travis Binger
Brandon Jancek

Brandon Jancik moved to approve minutes of previous meeting as presented. Travis Binger seconded. All members voted in favor.

Treasurer report
Checking balance of $18,245
Equipment fund balance of $18,645
CD $50,000 at 5% interest until June 30,2025

Old Business:
None

New Business:

Approval of Payments:

Westco for $89.11
Westco for $280.70
Journal Star for $4.80
CNA Surety for $100.00

It was moved by Travis Binger and seconded by Brant Pieper to approve payments as read. All members present voted in favor

The final draft of the interlocal agreement with the city of Hay Springs was presented and read. Citizens Jeff Housh, Brett Heiting, and Marlene Heiting were in attendance. The board informed them that the agreement for the most part maintained the current responsibilities for the District and the city. We mostly wanted to have them in an official document to prevent future questions. After all questions had been addressed Brant Pieper moved to approve the final draft as read. Travis Binger seconded. All member voted in favor.

A draft of the district fire plan was presented to board members. It was decided that we would considering additions to draft for the next meeting. This item will be tabled until then.

No other new business Brant Pieper moved to adjourn meeting at 7:15 Travis Binger seconded. All voted in favor.

Meeting adjourned