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 7, 2025

Hebron Rural Fire District 5
6377 Road P
Hebron, NE 68370-

RE: Hebron Rural Fire District 5

Dear Board:

We have received and reviewed the audit waiver request for the Hebron Rural Fire District 5 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

Hebron Rural Fire District #5

TO THE COUNTY BOARD AND COUNTY CLERK OF
Thayer 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:

$ 62,000.00	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 62,000.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

267,040,409	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

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	198,102.22	B1	230,562.66	B29	190,210.50	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	645.06	B3	93.23	B31	189.22	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**198,747.28**	B4	**230,655.89**	B32	**190,399.72**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	43,020.03	B5	46,523.27	B33	60,784.31	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	109.26	B7	110.76	B35	110.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	1,033.53	B9	305.98	B37	-	B65
11	State Receipts: Property Tax Credit	5,770.38	B10	8,153.86	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	624.84	B13	7,732.13	B41	1,000.00	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)	**249,305.32**	B16	**293,481.89**	B44	**252,294.03**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	18,649.43	B17	26,240.34	B45	25,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	76,841.83	B47	227,294.03	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)	**18,649.43**	B27	**103,082.17**	B55	**252,294.03**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**230,655.89**	B28	**190,399.72**	B56	**-**	B83
31					Cash Reserve Percentage	0%	B84

PROPERTY TAX RECAP

Tax from Line 6	60,784.31	B85
County Treasurer's Commission at 2% of Line 6	1,215.69	B86
Total Property Tax Requirement	**62,000.00**	B87

Hebron Rural Fire District #5 in Thayer 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	$	62,000.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	62,000.00

** 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	267,040,409
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.023217
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	62,000.00

Cash Reserve Fund

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

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-

Total Cash Reserve	$	-
Remaining Cash Reserve	$	-
Remaining Cash Reserve %		0%

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.**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Hebron Rural Fire District #5**
ADDRESS	**6377 Road P**
CITY & ZIP CODE	**Hebron 68370**
TELEPHONE	**402-768-1077**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Steve Tietjen	Karl Wiedel	Jennifer Busboom, CPA
TITLE /FIRM NAME	Chairperson	Secretary/Treasurer	Blobaum & Busboom, PC
TELEPHONE	402-200-0628	402-768-1077	402-729-6136
EMAIL ADDRESS			bbcpas@windstream.net

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

[ ] Board Chairperson

[ ] Clerk / Treasurer / Superintendent / Other

[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.

Hebron Rural Fire District #5 in Thayer County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			62,000.00	C1
(2)	Motor Vehicle Pro-Rate			110.00	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))	11,745.33	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)**			11,745.33	C8
(8a)	Nameplate Capacity Tax			-	C9
(9)	**TOTAL RESTRICTED FUNDS (A)**			**73,855.33**	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			23,686.56	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)**			**23,686.56**	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*		**50,168.77**	C24

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

Hebron Rural Fire District #5
in
Thayer 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	48,472.24
		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: 1.00 % (4)

5	/	5	= 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	1,696.53
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	50,168.77
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	50,168.77
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	-
		(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.

Hebron Rural Fire District #5 in Thayer County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (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: Hebron Fire 5

TAXABLE VALUE LOCATED IN THE COUNTY OF THAYER COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
Heb FD 5 Gen	Fire	$1,703,198	$267,040,409
Heb FD 5 Sink	Fire	$1,703,198	$267,040,409

* 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 , Amy C Peterson, Thayer 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.

Amy C. Peterson
(signature of county assessor)

08/14/2025
(date)

CC: County Clerk, Thayer County, NE County

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



Hebron Rural Fire District #5

Summary of Significant Forecast Assumptions

Years Ended June 30, 2025 and 2026

This financial forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of the Hebron Rural Fire District #5 for the forecast period. Accordingly, the forecast reflects management's judgment as of August 28, 2025, the date of this forecast, of expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring political subdivisions to file an annual budget with their respective county clerk and the State Auditor's office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending June 30, 2025

Forecasted results for the year ending June 30, 2025 were calculated by annualizing the Results of the operations for the remainder of the 2024-2025 year based on historical results.

Forecasted Results for the Year Ending June 30, 2026

Forecasted results for the year ending June 30, 2026 were based upon the forecasted results of operations for the year ending June 30, 2025 as well as any additional requirements for 2025-2026 based on input from the governing board including the following:

Revenues are budgeted at the amounts similar to the prior year with the exception of the state revenues where State Department of Revenue estimates are used.

Operating expenditures are estimated at the highest several years' prior experience.

Debt service expenditures, if applicable, are according the amortization schedules.

Capital outlay is budgeted at the maximum remaining available funds, given a minimal cash reserve.

Blobaum & Busboom, P.C.
Certified Public Accountants

Brian L. Blobaum, CPA
Jennifer M. Busboom, CPA
Michael A. Blobaum, CPA

410 4th Street, P.O. Box 604 • Fairbury, NE 68352 • Phone: (402) 729-6136 • Fax: (833)564-5032• Email: bbcpas@windstream.net
Hebron Branch Office :120 South 4th Street • Hebron, NE 68370 • Phone: (402) 768-6485

Accountants' Compilation Report

Board of Trustees
Hebron Rural Fire District #5
Hebron, NE 68370

Management is responsible for the accompanying historical financial statement of the Hebron Rural Fire District #5, Hebron, Nebraska, which comprises financial information in the form of the 2025-2026 State of Nebraska General Budget Form, included in the accompanying prescribed form for the years ended June 30, 2024 and June 30, 2025, in accordance with the Nebraska Auditor of Public Accounts. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA and the form prescribed by the Nebraska Auditor of Public Accounts. We did not audit, examine, or review the historical financial statement included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the historical financial statement included in the accompanying prescribed form.

The historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the accompanying forecast of Hebron Rural Fire District #5, Hebron, Nebraska, which comprises forecasted information in the form of the 2025-2026 State of Nebraska General Budget Form, included in the accompanying prescribed form in accordance with the Nebraska Auditor of Public Accounts for the year ended June 30, 2026, including the summary of significant forecast assumptions in accordance with the guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the forecast included in the accompanying prescribed form.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies required by guidelines for the presentation of a forecast established by the AICPA other than those related to significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusion about the results of operations of the forecasted period. Accordingly, the forecast is not designed for those who are not informed about such matters.

The forecast included in the accompanying prescribed form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The accompanying budget form and report are intended solely for the information and use of the Nebraska Auditor of Public Accounts, Thayer County Clerk, and management of the Hebron Rural Fire District #5 and are not intended to be and should not be used by anyone other than these specified parties.

Blobaum & Busboom PC

Fairbury, Nebraska
August 28, 2025

A meeting of Hebron Fire District #5 was held on Sept 8th at 7:00 P.M in the Hebron Fire Hall.

Attending were, Steve Tietjen, Karl Wiedel Ron Dubbert and Dave Remmers also attending was Bill Linton Jr

The minutes of the previos meeting were read and approved as read.

Meeting was called ~~to~~ to order at 7:00 PM by president Steve Tietjen.

Bills to be paid ① Astreet Auto parts #755.65

② B/obaum budget prep. # 900.00

③ Hebron Journal Register 97.50 advertising of meeting

Motion to approve paying bills as presented made by Andy, second by Karl voting for, Ron, Karl, Andy and Dave Motion carried

Additional Business was a proposal for Biobaum to have a representative come and give a summary of the budget in the future

President Steve Tietjen asked B.J. about membership. Membership has increased by 1. To 34.

Motion was made by Ron to adjourn, second by Dave

Motion made by Steve to increase the levy for the MFO second by Dave

Voting for Karl, Dave, Andy and Ron

Voting against none

Motion carried.

Motion to adjourn meeting was made by Andy, second by Dave

Voting for - Karl, Andy, Ron and Dave

Voting against - none

motion carried.

Meeting adjourned at 7:15 PM

#2 BUDGET HEARING MINUTES

The Budget Hearing of Hebron Rural Fire District #3 was held the 8th day o

Sept., 2025, at 7:00 P.M.. Notice of the budget hearing was published ir
Hebron Journal Register newspaper on the 27th day of Sept, 2025.

Board Members:

Present	Absent
Steve Tietjen	
Karl Wiedel	
Andy Else	
Ron Dubbert	
Dave Remmers	

Others Present:

BJ Linton	

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

Steve Tietjen made a presentation outlining the key provisions of the proposed budget statement as directe in the prepared budget notes, 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 member of the public wishing to address the governing body were provided a reasonable amount of time to do so.

There being no further business, a motion was made by Andy Else and seconded b Dave Remmers to adjourn the budget hearing.

4 Ayes 0 Nays Motion: Passed X
Failed

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

#3 MEETING MINUTES (to adopt the budget during regular meeting)

The Meeting of Hebron Fire District #5 was held the 5th day of Sept, 2025, at 7:17 P.M.
The Budget Hearing was held previously on the 8th day of Sept., 2025, at 7:00 P.M.

Notice of this meeting was published in Hebron Journal Register newspaper on the 2nd day of Sept, 2025.

Board Members:

Present	Absent
Steve Tietjen	
Karl Wiedel	
Andy Else	
Ron Dubbert	
Dave Remmers	

1% Increase in Restricted Funds Authority

A motion was made by Ron Dubbert and seconded by Karl Wiedel to increase the total restricted funds authority by an additional 1%.

4 Ayes 0 Nays Motion: Passed X Failed

Request for Audit Waiver (if applicable)

A motion was made by Karl Wiedel and seconded by Steve Tietjen 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 Andy Else and seconded by Ron Dubbert to approve the 2025-2026 budget as proposed.

4 Ayes 0 Nays Motion: Passed ✓ Failed

Adjournment

There being no further business, a motion was made by Ron Dubbert Dave Remmers to adjourn the meeting.

4 Ayes 0 Nays Motion: Passed ✓ Failed

****Regular meeting proceedings to be included in minutes as applicable.

AFFIDAVIT OF PUBLICATION

State of Nebraska) SS.
County of Thayer)

Marky Miller, being first duly sworn, on oath says that she is the representative of the HEBRON JOURNAL-REGISTER, a legal newspaper under the statutes of the state of Nebraska published and of general circulation in said county; that she has personal knowledge of the facts stated in this affidavit; and that the annexed notice was published in said newspaper for 1 consecutive week(s), the first publication being on the 3 day of Sept., 2025.

Marky Miller

Subscribed in my presence and sworn before me in the office of the HEBRON-JOURNAL-REGISTER of Thayer County, Nebraska, this 3 day of Sept., 2025.

Legal fee $ 95.00
Affidavit fee $2.50
Total fee $ 97.50

Notary Public

General Notary - State of Nebraska
MIKE EDGECOMBE
My Comm. Exp. Nov. 28, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hebron Rural Fire District #5
IN
Thayer County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September 2025, at 7:00 o'clock P.M. at the 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	$	18,649.43
2024-2025 Actual/Estimated Disbursements & Transfers	$	103,082.17
2025-2026 Proposed Budget of Disbursements & Transfers	$	252,294.03
2025-2026 Necessary Cash Reserve	$	-
2025-2026 Total Resources Available	$	252,294.03
Total 2025-2026 Personal & Real Property Tax Requirement	$	62,000.00
Unused Budget Authority Created For Next Year	$	-

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	62,000.00
Personal and Real Property Tax Required for Bonds	$	-