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

Hemingford Rural Fire District
PO Box 22
Hemingford, NE 69348-

RE: Hemingford Rural Fire District

Dear Board:

We have received and reviewed the audit waiver request for the Hemingford 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

Hemingford Rural Fire Protection District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Box Butte, Dawes, Sheridan, Sioux 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:

$	217,355.84	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	217,355.84	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

724,268,459	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

Hemingford Rural Fire Protection District in Box Butte, Dawes, Sheridan, Sioux 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	670,174.60	B1	506,591.37	B29	453,036.14	B57
3	Investments	306,365.85	B2	200,000.00	B30	300,000.00	B58
4	County Treasurer's Balance	555.09	B3	1,155.75	B31	1,235.98	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**977,095.54**	B4	**707,747.12**	B32	**754,272.12**	B60
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	178,806.17	B5	193,103.61	B33	213,093.96	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	556.28	B7	468.39	B35	500.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	44,476.14	B9	52,248.36	B37	30,000.00	B65
11	State Receipts: Property Tax Credit	16,292.46	B10	19,689.90	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	37,718.59	B13	54,714.35	B41	10,000.00	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	997.30	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**1,254,945.18**	B16	**1,028,969.03**	B44	**1,007,866.08**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	130,501.06	B17	147,340.88	B45	570,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	416,697.00	B19	126,358.73	B47	161,500.00	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	997.30	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**547,198.06**	B27	**274,696.91**	B55	**731,500.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**707,747.12**	B28	**754,272.12**	B56	**276,366.08**	B83
31					Cash Reserve Percentage	48%	B84

PROPERTY TAX RECAP

Tax from Line 6	213,093.96	B85
County Treasurer's Commission at 2% of Line 6	4,261.88	B86
Total Property Tax Requirement	**217,355.84**	B87

Hemingford Rural Fire Protection District in Box Butte, Dawes, Sheridan, Sioux 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	$	217,355.84
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	217,355.84

** 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:
General Fund- BMO Bank	General Fund- Nebraska Bank
Amount: $	997.30

Reason: Transfer was the action of closing General Fund account held at BMO Bank and opening of a General Fund account at Nebraska Bank.

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	724,268,459
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.030010
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	217,355.84

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

Cash Reserve Fund

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

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-
Total Cash Reserve	$ 276,366.08
Remaining Cash Reserve	$ 276,366.08
Remaining Cash Reserve %	48%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Hemingford Rural Fire Protection Dist**
ADDRESS	**P.O. Box 22**
CITY & ZIP CODE	**Hemingford, 69348**
TELEPHONE	
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Gregory Hansen	Todd Turek	Drew Applegarth
TITLE /FIRM NAME	Chairperson	Secretary/ Treasurer	Dietrich & Sautter CPAs, PC
TELEPHONE	308-760-0526	308-487-5301	308-762-5050
EMAIL ADDRESS			dapplegarth@dietrichsautter.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.

Hemingford Rural Fire Protection District in Box Butte, Dawes, Sheridan, Sioux County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			217,355.84	C1
(2)	Motor Vehicle Pro-Rate			500.00	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))	0.00	C5		
(6)	**LESS:** Amount Spent During 2024-2025	0.00	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)**			**217,855.84**	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			131,500.00	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)**			**131,500.00**	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*	**86,355.84**	C24

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

Hemingford Rural Fire Protection District

in

Box Butte, Dawes, Sheridan, Sioux 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	85,713.35
		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)

3,036,085.00	/	613,693,372.00	=	0.49 %
2025 Growth per Assessor		2024 Valuation		Multiply times 100 To get %

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

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	D10	2.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	2,142.83
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	87,856.18
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	86,355.84
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	1,500.34
		(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.

Hemingford Rural Fire Protection District in Box Butte, Dawes, Sheridan, Sioux County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Hemingford Rural Fire Protection District **Box Butte, Dawes, Sheridan, Sioux County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
City of Alliance, Alliance Rural Fire Prot Dist, Village of Hemingford, Hemingford Rural Fire Prot Dist	7/1/17 to indefinite	Box Butte County Mutual Finance Organization	$ 111,000.00
City of Alliance, Box Butte County, Village of Hemingford, Hemingford Rural Fire Prot Dist	Dated 4/19/1996, perpetual	Inter-local Agreement - E911 Telephone Service Operation	$ 2,500.00
Pine Ridge Mutual Aid Association incl Communities and Rural Fire Dist of Alliance, Crawford, Ardmore, Chadron	Dated 8/18/2009, perpetual	Fire Protection Mutual Aid Agreement	$ 6,000.00
Harrison, North Sioux RFD, Hay Springs, Hemingford, Merriman, and Rushville			
Scottsbluff County Mutual Aid Association, Hemingford Rural Fire Prot Dist, Fire Districts of Gering, Henry	Dated 2/20/2024, perpetual	Mutual Aid Agreement	$ 12,000.00
		From Page 2	$ -

Total Amount used as Lid Exemption $ 131,500.00

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

Hemingford Rural Fire Protection District | **Butte, Dawes, Sheridan, Sioux Cou**

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]

HEMINGFORD FIRE DIST
DEB VOGEL
TO: PO BOX 22
HEMINGFORD NE 69348

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOX BUTTE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HEMINGFORD FIRE DIST	Fire-District	1,769,325	546,208,112

* *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 MICHELLE ROBINSON, BOX BUTTE 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.

Michelle Robinson
(signature of county assessor)

AUG 13 2025
(date)

CC: County Clerk, BOX BUTTE 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
38,892,826 Pers Prior
40,282,849 Pers Value
406,024,986 Real Prior
505,925,263 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}

HEMINGFORD FIRE DEPARTMENT
DEB VOGEL
TO: PO BOX 22
HEMINGFORD, NE 69348

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
HEMINGFORD FIRE DISTRICT	Fire-District	1,166,038	99,363,127

* *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)

AUG 18 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
5,078,443 Pers Prior
5,869,951 Pers Value
90,315,522 Real Prior
93,493,176 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}

HEMINGFORD RURAL FIRE PROTECTION
DEB VOGEL
TO: PO BOX 22
HEMINGFORD, NE 69348

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 HEM	Fire-District	0	32,445,558

* *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 2 0 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

5,534,730 Pers Prior
4,736,732 Pers Value
26,594,188 Real Prior
27,708,826 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*(form 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)

HEMINGFORD FIRE DISTRICT
C/O DEB VOGEL
TO: BOX 22
HEMINGFORD, NE 69348

TAXABLE VALUE LOCATED IN THE COUNTY OF: SIOUX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HEMINGFORD FIRE	Fire-District	100,722	46,251,662

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 **SIOUX COUNTY ASSESSOR**, **SIOUX** 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 and .

Lauren J Zimmerman
(signature of county assessor)

August 8, 2025
(date)

CC: County Clerk, **SIOUX** 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

693,546 Pers Prior
763,894 Pers Value
40,559,131 Real Prior
45,487,768 Real Value

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hemingford Rural Fire Protection District
IN
Box Butte, Dawes, Sheridan, Sioux 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 25th day of September 2025, at 8:00 o'clock P.M. at Hemingford 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	$	547,198.06
2024-2025 Actual/Estimated Disbursements & Transfers	$	274,696.91
2025-2026 Proposed Budget of Disbursements & Transfers	$	731,500.00
2025-2026 Necessary Cash Reserve	$	276,366.08
2025-2026 Total Resources Available	$	1,007,866.08
Total 2025-2026 Personal & Real Property Tax Requirement	$	217,355.84
Unused Budget Authority Created For Next Year	$	1,500.34

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	217,355.84
Personal and Real Property Tax Required for Bonds	$	-

Affidavit of Publication

Box Butte County
State of Nebraska } SS.

Shaun Friedrichsen, being first duly sworn, deposes and says that he is Publisher of the Alliance Times-Herald, a legal newspaper, under the statutes of the State of Nebraska, published in Box Butte County; that said newspaper circulation in Box Butte County and that to his personal knowledge, the notice, is a true copy of which is here to annexed, was published in said newspaper for 1 week(s) on the following dates: September 17, 2025

Shaun Friedrichsen

Subscribed in my prescence and sworn before me this

19 day of September 2025

Fee $ 117.27

CHRISTINE MELCHER
General Notary - State of Nebraska
My Commission Expires Jan 31, 2029

Federal I.D. Number 85-3711354

HEMINGFORD RURAL FIRE PROTECTION DISTRICT

520 NIOBRARA AVENUE
HEMINGFORD, NEBRASKA

MINUTES OF BUDGET HEARING
DATE: September 25, 2025

President Greg Hansen called the Budget Hearing to order at 7:52 pm on September 25, 2025.

Present: Greg Hansen, Ray Freimuth, Todd Turek, Tom Walters, and Josh Payne

Others: Fire Chief Shad Bryner, Barb Keegan, Drew Applegarth of Dietrich & Sautter, CPA, and Deb Vogel

The Open Meetings Act is posted on the bulletin board in the Meeting Room.
Notice of this Budget Hearing was published in the Alliance Times Herald on Wednesday, September 17, 2025, along with a Budget Summary.

APPROVAL OF AGENDA

A. Motion by Ray and second by Josh to approve the agenda for the meeting.

Ayes: All – Motion carried.

FISCAL AND EXECUTIVE MATTERS:

A. Annual Budget: Drew Applegarth, of Dietrich & Sautter, CPA, PC, presented the proposed budget for the coming year. Drew explained levy and MFO computations and opened the floor for questions. After some discussion and review, a motion was made by Tom and seconded by Ray to accept the 2025-2026 budget as presented.
A roll call vote was taken:
Ayes: Greg Hansen, Ray Freimuth, Todd Turek, Tom Walters, and Josh Payne
Nays: None – Motion carried.

B. Use Budget as Audit Waiver: On motion by Todd and second by Josh, the Board unanimously agreed to accept the 2025-2026 budget as an audit waiver.
A roll call vote was taken:
Ayes: Greg Hansen, Ray Freimuth, Todd Turek, Tom Walters, and Josh Payne
Nays: None – Motion carried.

ADJOURNMENT

It was moved by Tom to adjourn the meeting and seconded by Ray.

Ayes: All – Motion carried.

President Greg Hansen adjourned the Budget Hearing at 8:22 pm.

Greg Hansen, Chairman

Todd Turek, Secretary

HEMINGFORD RURAL FIRE PROTECTION DISTRICT

520 NIOBRARA AVENUE
HEMINGFORD, NEBRASKA

MINUTES OF MEETING
DATE: March 26th, 2025

President Greg Hansen called the Annual Meeting to order at 7:34 pm on Monday, March 26th, 2025.

Present: Greg Hansen, Ray Freimuth, Todd Turek, Tom Walters

Others: Shad, Barb, Jim, Taylor, Marley, Jodine, and Deb

A motion was made by Ray and seconded by Todd to approve the agenda.

Ayes: All, Motion Carried

The minutes of the December 16th, 2024 meeting were read by Todd. Ray moved to accept the minutes as read. Tom seconded the motion.

Ayes: All, Motion Carried

The Income & Expense Report for December 17th, 2024 to March 26th, 2025 was presented by Deb along with a Statement of Funds. Tom moved to approve the financials as presented and Todd seconded it.

Ayes: All, Motion Carried

The Financial Report and a signed copy of the Income/Expense Report are attached to and become part of these minutes.

E911 REPORT: Shad stated the Sheriff's dispatch office is coming back to Alliance. This is an advantage to our department and is due to personnel change and different ideas.

MFO REPORT: Shad stated there has not been a meeting.

FIRE DEPARTMENT REPORT: After checking insurance liability with FNIC, Shad offered Unit #431 to Crawford to use while theirs was being repaired. Crawford opted to keep the unit here and would call if needed. Crawford was getting their unit back in service today so the department will list Unit #431 on Purple Wave.

We have had a few fires but have been lucky they did not spread despite the winds. The department was asked to go to Broken Bow to assist but were canceled before departure. The fires across the state have caught the attention of the government. They put in a call to the State Fire Department regarding burn permits. No open burn is allowed in Nebraska without a permit issued on the day of the burn. Our department has not had signed burn permits in the past. Shad presented a form for the board to review with the first page requesting burn information and plan and the second page is state laws. The department will staff two nights per month, the first Monday and third Monday from 5-7 pm, to complete forms. This form is good for 30 days. On the actual burn date, the conditions will be reviewed. The EPA regulates what can be burned to maintain air quality. Things like tires, asphalt, shingles, asbestos, etc. cannot be burned. This form transfers liability to the party burning if it gets out of control and any damages are incurred. The fires that occurred across the state were burn permits done on calm days but hot ashes were still available on windy days. Shad will present this form to our County Attorney for approval. There will be no plane in our area until the first of June. If large fires start, we can call for approval of assistance. Disaster declarations can be filed but must be approved by local entities and government officials. With the dry conditions in our area, we are preparing for the possibility of a bad fire year. A copy of the Open Burning Permit is attached to the minutes.

The department accepted the retirement of Mark Swanson and resignation of Lyle Staudenmaier. Two members were approved from the waiting list but one is now unsure of the commitment. One more applicant was received tonight.

The department has approved the purchase of new Wild Land Gear from funds they have on hand. Measurements have been taken for new bunker gear for everyone except one.

Ray moved to purchase one more set of Bunker Gear to bring the board's purchase to six. Tom seconded the motion.

Ayes: All, Motion Carried.

There was a large structure fire in which the department lost some hose and the structure was a total loss. The hose will be replaced along with 30 gallons of foam retardant. We had a large crew there and worked for 7 hours with assistance from Alliance.

The ambulance delivery is still projected for August 2025. The department is needing help to purchase as previously discussed. The department has been able to save more money than anticipated with the delay of delivery and are now projecting needing $75,000 as opposed to the $150,000 they initially requested from the Board. This is the base price for the ambulance and does not include tools and other items needed.

EMS REPORT: Taylor Keegan, Department Secretary, reported the retirement of Mark Swanson and ~~retirement~~ resignation of Lyle Staudenmaier. Maria Rau and Nate Rau are the newest members. The roster has been updated and attached to the minutes. To date there have been 5 fire calls, 26 EMS call, 9 training opportunities, no drills and three activities.

The new ambulance will cost $339,196.08, and will not go into production until July or August. No change orders were requested or granted. The power load was delivered to ARV and later returned to Stryker. Stryker will return the load system to ARV at no cost to our department. It is not known why this happened.

The new DHHS EMS Protocol was approved by our PMD at the first 2025 Run Review. Dr. Ott approved Abby Vogel as her surrogate.

Marley was introduced as the EMS Captain and stated she is very happy with the EMS crew. They have a messaging system in place so if one is absent they call and inform the captains.

New Business: Shad stated there is still no ETA on the skid unit for the new Grass Rig. The manufacturer has not given a ship date to Fyr-Tek yet. The new build is at Mike Honstein's shop prepping for installation of the skid unit. It has been painted. The components to bolt the skid unit onto the rig have been ordered and a radio has been ordered. The old unit will need to be sold to make room for the new grass rig. The department will list it with Big Iron or Purple Wave along with miscellaneous items that are no longer needed.

Barb Straub informed Greg that the Village office is needing a copy of the signed Authorization for EMS Billing for their files. Shad will ask Barb Keegan to provide a copy to the Village.

It was moved by Ray and seconded by Tom to adjourn the meeting.

Ayes: All, Motion Carried

The meeting was adjourned at 8:32 pm.

Greg Hansen, Chairman

Todd Turek, Secretary