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 17, 2025

Loup City Rural Fire District
79322 Highway 58
Loup City, NE 68853-

RE: Loup City Rural Fire District

Dear Board:

We have received and reviewed the audit waiver request for the Loup City 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

LOUP CITY RURAL FIRE DISTRICT #4

TO THE COUNTY BOARD AND COUNTY CLERK OF
SHERMAN 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:

$	46,650.00	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	46,650.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

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

410,337,740	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

LOUP CITY RURAL FIRE DISTRICT #4 in SHERMAN 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	100,425.46	B1	104,310.41	B29	114,310.15	B57
3	Investments	37,775.76	B2	38,265.12	B30	39,641.72	B58
4	County Treasurer's Balance	12,663.15	B3	15,651.02	B31	18,015.94	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**150,864.37**	B4	**158,226.55**	B32	**171,967.81**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	38,035.24	B5	39,044.22	B33	45,735.29	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	88.95	B7	90.67	B35	45.00	B63
9	State Receipts: State Aid	~~400.00~~	B8	~~4,559.05~~	B36	-	B64
10	State Receipts: Other	739.16 ~~271.10~~	B9	4,790.44 ~~237.30~~	B37	-	B65
11	State Receipts: Property Tax Credit	4,295.72	B10	5,615.70	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	74,979.09	B13	1,716.87	B41	4,750.00	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)	92,456.00	B15	11,800.00	B43	45,000.00	B70
17	**Total Resources Available** (Lines 5 thru 16)	**361,458.53**	B16	**221,284.45**	B44	**267,498.10**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	23,073.48	B17	30,821.69	B45	30,422.38	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	50,000.00	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	87,702.50	B19	6,694.95	B47	134,075.72	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)	92,456.00	B26	11,800.00	B54	45,000.00	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**203,231.98**	B27	**49,316.64**	B55	**259,498.10**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**158,226.55**	B28	**171,967.81**	B56	**8,000.00**	B83
31				Cash Reserve Percentage		26%	B84
	PROPERTY TAX RECAP			Tax from Line 6		45,735.29	B85
				County Treasurer's Commission at 2% of Line 6		914.71	B86
				Total Property Tax Requirement		**46,650.00**	B87

LOUP CITY RURAL FIRE DISTRICT #4 in SHERMAN 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	$	46,650.00
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	46,650.00

** 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	410,337,740
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.011369
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	46,650.00

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
Total Special Reserve Funds	-

Total Cash Reserve	$	8,000.00
Remaining Cash Reserve	$	8,000.00
Remaining Cash Reserve %		26%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Loup City Fire District #4**
ADDRESS	**79322 Highway 58**
CITY & ZIP CODE	**Loup City , NE 68853**
TELEPHONE	**308-745-0444**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Scott Walrath	Douglas Obermiller	Britney A Gorecki
TITLE /FIRM NAME	Chairperson	Secretary	Preparer
TELEPHONE	308-627-3729	308-750-9616	308-452-4131
EMAIL ADDRESS			britney@lauriejohnsoncpa.com

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

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] 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.

LOUP CITY RURAL FIRE DISTRICT #4 in SHERMAN County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			46,650.00	C1
(2)	Motor Vehicle Pro-Rate			45.00	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)**			**46,695.00**	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*		**46,695.00**	C24

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

LOUP CITY RURAL FIRE DISTRICT #4

in

SHERMAN 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	46,627.80
		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	1,631.97
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	48,259.77
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	46,695.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	1,564.77
		(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.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

LOUP CITY RURAL FIRE DISTRICT #4
IN
SHERMAN 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 11 day of SEPTEMBER 2025, at 8:00 o'clock PM at LOUP CITY 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	$	203,231.98
2024-2025 Actual/Estimated Disbursements & Transfers	$	49,316.64
2025-2026 Proposed Budget of Disbursements & Transfers	$	259,498.10
2025-2026 Necessary Cash Reserve	$	8,000.00
2025-2026 Total Resources Available	$	267,498.10
Total 2025-2026 Personal & Real Property Tax Requirement	$	46,650.00
Unused Budget Authority Created For Next Year	$	1,564.77

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	46,650.00
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

LOUP CITY RURAL FIRE DISTRICT #4 — SHERMAN County

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Village of Ashton - Ashton Fire District #5	2/7/1989 to dissolution	Fire Department Services	
Loup City, Ashton, Rockville Cooperative Ambulance Board	6/16/1992 to dissolution	Operation of Ambulance Service	
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

GENERAL BUDGET FORM WORKSHEET

Line No.	2025-2026 ADOPTED BUDGET	General Fund	Sinking Fund	Ambulance Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 3,508.14	$ 35,913.76	$ 74,888.25		$ 114,310.15
3	Investments			$ 39,641.72		$ 39,641.72
4	County Treasurer's Balance	$ 8,933.95	$ 5,679.59	$ 3,402.40		$ 18,015.94
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 12,442.09	$ 41,593.35	$ 117,932.37	$ -	$ 171,967.81
6	Personal and Real Property Taxes	$ 45,735.29				$ 45,735.29
7	Federal Receipts					$ -
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule)**	$ 45.00				$ 45.00
9	State Receipts: State Aid **(To Lid Supporting Schedule)**					$ -
10	State Receipts: Other					$ -
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax					$ -
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule)**					$ -
14	Local Receipts: Other	$ 1,200.00	$ 1,050.00	$ 2,500.00		$ 4,750.00
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule)**					$ -
16	Transfers In Other Than Surplus Fees	$ 45,000.00				$ 45,000.00
17	**Total Resources Available** (Lines 5 thru 16)	$ 104,422.38	$ 42,643.35	$ 120,432.37	$ -	$ 267,498.10
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 30,422.38				$ 30,422.38
20	Capital Improvements (Real Property/Improvements)	$ 50,000.00				$ 50,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 20,000.00	$ 8,643.35	$ 105,432.37		$ 134,075.72
22	Debt Service: Bond Principal & Interest Payments					$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					$ -
25	Debt Service: Other					$ -
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees		$ 30,000.00	$ 15,000.00		$ 45,000.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	$ 100,422.38	$ 38,643.35	$ 120,432.37	$ -	$ 259,498.10
30	**Cash Reserve** (Line 17 - Line 29)	$ 4,000.00	$ 4,000.00	$ -	$ -	$ 8,000.00

PROPERTY TAX RECAP

Tax from Line 6	$ 45,735.29	$ -	$ -	$ -	$ 45,735.29
County Treasurer's Commission at 2 % of Line 6	$ 914.71	$ -	$ -	$ -	$ 914.71
Total Property Tax Requirement (To LC-3 Supporting Schedule)	$ 46,650.00	$ -	$ -	$ -	$ 46,650.00

Worksheet - Do Not Submit

GENERAL BUDGET FORM WORKSHEET

Line No.	2024-2025 ACTUAL/ESTIMATED	General Fund	Sinking Fund	Ambulance Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 3,358.46	$ 31,124.48	$ 69,827.47		$ 104,310.41
3	Investments			$ 38,265.12		$ 38,265.12
4	County Treasurer's Balance	$ 7,760.67	$ 4,932.83	$ 2,957.52		$ 15,651.02
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 11,119.13	$ 36,057.31	$ 111,050.11	$ -	$ 158,226.55
6	Personal and Real Property Taxes (See Preparation Guidelines)	$ 19,361.25	$ 12,307.86	$ 7,375.11		$ 39,044.22
7	Federal Receipts					$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 44.97	$ 28.58	$ 17.12		$ 90.67
9	State Receipts: State Aid	$ 4,553.05				$ 4,553.05
10	State Receipts: Other	$ 117.62	$ 74.94	$ 44.83		$ 237.39
11	State Receipts: Property Tax Credit	$ 2,784.76	$ 1,770.42	$ 1,060.52		$ 5,615.70
12	Local Receipts: Nameplate Capacity Tax					$ -
13	Local Receipts: In Lieu of Tax					$ -
14	Local Receipts: Other	$ 177.95	$ 54.24	$ 1,484.68		$ 1,716.87
15	Transfers In Of Surplus Fees					$ -
16	Transfers In Other Than Surplus Fees	$ 11,800.00				$ 11,800.00
17	**Total Resources Available** (Lines 5 thru 16)	$ 49,958.73	$ 50,293.35	$ 121,032.37	$ -	$ 221,284.45
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 30,821.69				$ 30,821.69
20	Capital Improvements (Real Property/Improvements)					$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 6,694.95				$ 6,694.95
22	Debt Service: Bond Principal & Interest Payments					$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					$ -
25	Debt Service: Other					$ -
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees		$ 8,700.00	$ 3,100.00		$ 11,800.00
29	**Total Disbursements & Transfers** (Lines 19 to 28)	$ 37,516.64	$ 8,700.00	$ 3,100.00	$ -	$ 49,316.64
30	**Balance Forward** (Line 17 - Line 29)	$ 12,442.09	$ 41,593.35	$ 117,932.37	$ -	$ 171,967.81

Worksheet - Do Not Submit

GENERAL BUDGET FORM WORKSHEET

Line No.	2023-2024 ACTUAL	General Fund	Sinking Fund	Ambulance Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 317.80	$ 35,428.75	$ 64,678.91		$ 100,425.46
3	Investments			$ 37,775.76		$ 37,775.76
4	County Treasurer's Balance	$ 6,278.16	$ 3,991.71	$ 2,393.28		$ 12,663.15
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 6,595.96	$ 39,420.46	$ 104,847.95	$ -	$ 150,864.37
6	Personal and Real Property Taxes (See Preparation Guidelines)	$ 18,859.04	$ 11,988.49	$ 7,187.71		$ 38,035.24
7	Federal Receipts					$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 44.12	$ 28.02	$ 16.81		$ 88.95
9	State Receipts: State Aid	$ 468.00				$ 468.00
10	State Receipts: Other	$ 134.43	$ 85.47	$ 51.26		$ 271.16
11	State Receipts: Property Tax Credit	$ 2,130.06	$ 1,353.92	$ 811.74		$ 4,295.72
12	Local Receipts: Nameplate Capacity Tax					$ -
13	Local Receipts: In Lieu of Tax					$ -
14	Local Receipts: Other	$ 1,207.50	$ 73,180.95	$ 590.64		$ 74,979.09
15	Transfers In Of Surplus Fees					$ -
16	Transfers In Other Than Surplus Fees	$ 92,456.00				$ 92,456.00
17	**Total Resources Available** (Lines 5 thru 16)	$ 121,895.11	$ 126,057.31	$ 113,506.11	$ -	$ 361,458.53
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 23,073.48				$ 23,073.48
20	Capital Improvements (Real Property/Improvements)					$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 87,702.50				$ 87,702.50
22	Debt Service: Bond Principal & Interest Payments					$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					$ -
25	Debt Service: Other					$ -
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees		$ 90,000.00	$ 2,456.00		$ 92,456.00
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	$ 110,775.98	$ 90,000.00	$ 2,456.00	$ -	$ 203,231.98
30	**Balance Forward** (Line 17 - Line 29)	$ 11,119.13	$ 36,057.31	$ 111,050.11	$ -	$ 158,226.55

Worksheet - Do Not Submit

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}

BRITNEY GORECKI
PO BOX 2
TO: 217 GRAND AVE
RAVENNA NE 68869

TAXABLE VALUE LOCATED IN THE COUNTY OF: SHERMAN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
F D #4 LOUP CITY	Fire-District	969,585	410,337,740

* *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 SHERIE KUSZAK , SHERMAN 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.

Sherie Kuszak
(signature of county assessor)

8/14/25
(date)

COUNTY ASSESSOR SHERMAN COUNTY Seal NEBRASKA

CC: County Clerk, SHERMAN 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

11,367,188 Pers Prior **335,079,743 Real Prior**
11,361,635 Pers Value **398,976,105 Real Value**

Certificate of Publication

State of Nebraska
Sherman County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Sherman County Times, a weekly newspaper published in Loup City, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 3rd day of September, 2025.

Michael Happ, Publisher

Subscribed in my presence and sworn to before me this 4th day of September, 2025.

Notary Public

My commission expires May 18, 2027.

GENERAL NOTARY - State of Nebraska
MICHAEL ROTHER
My Comm. Exp. May 18, 2027

No. of Lines:____; Publication Fee: $52.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

LOUP CITY RURAL FIRE DISTRICT #4
IN
SHERMAN 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 11 day of SEPTEMBER 2025, at 8:00 o'clock PM at LOUP CITY 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	$	203,231.98
2024-2025 Actual/Estimated Disbursements & Transfers	$	49,316.64
2025-2026 Proposed Budget of Disbursements & Transfers	$	259,498.10
2025-2026 Necessary Cash Reserve	$	8,000.00
2025-2026 Total Resources Available	$	267,498.10
Total 2025-2026 Personal & Real Property Tax Requirement	$	46,650.00
Unused Budget Authority Created For Next Year	$	1,564.77
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	46,650.00
Personal and Real Property Tax Required for Bonds	$	-

ZNEZ

MEETING OF LOUP CITY RURAL FIRE DISTRICT #4

BUDGET HEARING MINUTES

The Budget Hearing of the Loup City Rural Fire District #4 was held on the 11th day of September, 2025 at 8 PM.

Notice of the budget hearing was published in the Sherman County Times newspaper on the 3rd day of September, 2025.

Board Members:

Present	Absent
Scott Welrath	
Irv Quandt	
Mike Augustyn	
Scott Mrozek	
Doug Obermiller	

Others Present:

Present	
Jon Jaeschke	
Mike Dorsey	

The Budget hearing was opened at 8 pm. Three copies of the proposed budget statement were available to the public.

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

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

Motion by Quandt and seconded by Mrozek to close the budget hearing.

5 Ayes 0 Nays _____ Abstain **Motion**: Passed X Failed _____

There being no further business, a motion was made by Augustyn and seconded by Quandt to adjourn the budget hearing.

5 Ayes 0 Nays _____ Abstain **Motion**: Passed X Failed _____

Board Secretary

MEETING OF LOUP CITY RURAL FIRE DISTRICT #4

BUDGET MEETING MINUTES

The meeting of the Loup City Rural Fire District #4 was held on the 11th day of September, 2025 at 8:25 PM. The Budget Hearing was held previously on the 11th day of September, 2025 at 8 PM.

Notice of this meeting was published in three public places in the City of Loup City on the 3rd day of _____, 2025.

Board Members:

Present	Absent

1% Increase in Restricted Funds Authority

A motion was made by Augustyn and seconded by Wolrath to increase the total restricted funds authority by an additional 1% for the 2025-26 fiscal year.

5 Ayes 0 Nays _____ Abstain **Motion**: Passed _____ Failed _____

Request for Audit Waiver

A motion was made by Quandt and seconded by Mroczek to request an audit waiver for the fiscal year ended June 30, 2025.

5 Ayes 0 Nays _____ Abstain **Motion**: Passed _____ Failed _____

Budget Approval

A motion was made by Wolrath and seconded by Quandt to approve the 2025-2026 budget as proposed.

5 Ayes 0 Nays _____ Abstain **Motion**: Passed _____ Failed _____

Other Business

Adjournment

There being no further business, a motion was made by _____ and seconded by _____ to adjourn the meeting.

_____ Ayes _____ Nays _____ Abstain **Motion**: Passed _____ Failed _____

Board Secretary

Loup City Rural Fire District #4 minutes of June 26, 2025 meeting.

Public notice of this meeting published in Sherman County Times June 23 issue.

Meeting called to order by Scott Walrath, president, at 8 P.M.

Members present—Walrath, Augustyn, Quandt, Mroczek, Obermiller.

Claims, expenses, income, cash flow, and related information was thoroughly discussed.

Motion by Scott Mroczek to approve all claims, expenses and to pay accordingly, second by Irvin Quandt. Vote was all ayes, motion carried.

Jon Jaesche and Luke Niebalski representing the Loup City volunteer fire department were present. Extended discussion was held on current condition of equipment and future needs and requirements of the department. Funding and sources of funding remains a continuing major concern.

Request for levy allocation to be submitted to the county board was discussed. Motion by Scott Mroczek, second by Mike Augustyn to increase the request by 3.5%, totaling $46650.00 all to be designated to the General Fund. Roll call vote was all ayes. Motion carried.

Meeting adjourned at 9:15 P.M.

Secretary Treasurer

Dougals D. Obermiller

Fire Board Meeting of 06-26-2025 Agenda

Call Meeting to order.

Roll Call.

Discuss FY 2025 income and expenses.

Motion to approve claims.

Discuss and sign engagement agreement.

Discuss and prepare budget request.

Discuss other Fire District issues.

Adjourn.