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

Lyons Rural Fire District
PO Box 495
Lyons, NE 68038-

RE: Lyons Rural Fire District

Dear Board:

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

Lyons Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Burt, Cuming, & Thurston 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:

$	127,263.00	A1	Property Taxes for Non-Bond Purposes
$	25,000.00	A2	Principal and Interest on Bonds
$	152,263.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

50,000.00	A4	Principal
2,150.00	A5	Interest
$ 52,150.00	A6	**Total Bonded Indebtedness**

565,612,949	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

Lyons Rural Fire District in Burt, Cuming, & Thurston 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	118,656.31	B1	107,512.01	B29	148,171.41	B57
3	Investments	74,345.43	B2	77,341.28	B30	80,567.82	B58
4	County Treasurer's Balance	787.07	B3	897.45	B31	3,491.42	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**193,788.81**	B4	**185,750.74**	B32	**232,230.65**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	96,058.00	B5	106,987.67	B33	149,277.45	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	170.42	B7	220.59	B35	200.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	17,545.52	B9	20,911.65	B37	18,000.00	B65
11	State Receipts: Property Tax Credit	9,383.30	B10	11,640.26	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	46.94	B12	72.02	B40	-	B67
14	Local Receipts: Other	88,762.61	B13	106,642.70	B41	90,000.00	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)	**405,755.60**	B16	**432,225.63**	B44	**489,708.10**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	83,367.86	B17	115,947.98	B45	140,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	11,947.00	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	110,262.00	B19	45,000.00	B47	50,000.00	B74
22	Debt Service: Bond Principal & Interest Payments	26,375.00	B20	27,100.00	B48	26,425.00	B75
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**220,004.86**	B27	**199,994.98**	B55	**216,425.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**185,750.74**	B28	**232,230.65**	B56	**273,283.10**	B83
31					Cash Reserve Percentage	164%	B84

PROPERTY TAX RECAP

Tax from Line 6	149,277.45	B85
County Treasurer's Commission at 2% of Line 6	2,985.55	B86
Total Property Tax Requirement	**152,263.00**	B87

Lyons Rural Fire District in Burt, Cuming, & Thurston 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	$	127,263.00
Sinking Fund		
Bond Fund	$	25,000.00
_____ Fund		
Total Tax Request	** $	152,263.00

** 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	565,612,949
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.022500
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	127,263.00

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
Capital Outlay Reserve	230,567.82
Total Special Reserve Funds	230,567.82

Total Cash Reserve	$	273,283.10
Remaining Cash Reserve	$	42,715.28
Remaining Cash Reserve %		26%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Lyons Rural Fire District**
ADDRESS	**PO Box 495**
CITY & ZIP CODE	**Lyons 68038**
TELEPHONE	**402-380-8593**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dale Miller	Don Bray	Dennis L Carlson, CPA
TITLE /FIRM NAME	Chairperson	Secretary / Treasurer	Tax & Business Consultants
TELEPHONE	402-380-8593		402-426-4144
EMAIL ADDRESS			dcarlson@rvrco.net

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

- [X] Board Chairperson
- [ ] 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.

Lyons Rural Fire District in Burt, Cuming, & Thurston County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			152,263.00	C1
(2)	Motor Vehicle Pro-Rate			200.00	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)**			**152,463.00**	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			26,425.00	C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**			-	C15
(15)	Interlocal Agreements/Joint Public Agency Agreements			4,000.00	C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**			-	C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**			-	C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**			-	C19
(18)	Judgments			-	C20
(19)	Refund of Property Taxes to Taxpayers			-	C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster			-	C22
(21)	**TOTAL LID EXCEPTIONS (B)**			**30,425.00**	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*		**122,038.00**	C24

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

Lyons Rural Fire District
in
Burt, Cuming, & Thurston 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	118,207.80
		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)

1,121,589.00	/	529,169,384.00	=	0.21 %
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	4,137.27
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	122,345.07
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	122,038.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	307.07
		(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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Lyons Rural Fire District — **Burt, Cuming, & Thurston County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Decatur Rural Fire District	7/1/22 to 6/30/25	MFO Agreement - To provide equal & quality Fire & Rescue services to all of Burt County	$ 4,000.00
Craig Rural Fire District	7/1/22 to 6/30/25	MFO Agreement - To provide equal & quality Fire & Rescue services to all of Burt County	
Oakland Rural Fire District	7/1/22 to 6/30/25	MFO Agreement - To provide equal & quality Fire & Rescue services to all of Burt County	
Tekamah Rural Fire District	7/1/22 to 6/30/25	MFO Agreement - To provide equal & quality Fire & Rescue services to all of Burt County	
		From Page 2	$ -

Total Amount used as Lid Exemption $ 4,000.00

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: LYONS FIRE

TAXABLE VALUE LOCATED IN THE COUNTY OF BURT COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
LYONS FIRE GENERAL	Fire	$853,930	$484,725,465
LYONS FIRE BOND	Fire	$853,930	$484,725,465

* 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 , Katie Hart, Burt 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.

Katie Hart

(signature of county assessor)

08/19/2025

(date)

CC: County Clerk, Burt County, NE County

CC: County Clerk where district is headquartered, if different county, Burt County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

{certification required on or before August 20th, of each year}

TO: LYONS FIRE DISTRICT
%DON BRAY
P.O. BOX 495
LYONS, NE 68038

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUMING

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LYONS FIRE	Fire-District	1,145	38,066,155

* *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 CHERIE KREIKEMEIER, CUMING 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.

Cherie J. Kreikemeier
(signature of county assessor)

8/19/2025
(date)

CC: County Clerk, CUMING 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

954,650 Pers Prior
464,489 Pers Value

32,445,970 Real Prior
37,691,666 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}

LYONS FIRE DISTRICT
PO BOX 419
TO: LYONS, NE 68038

TAXABLE VALUE LOCATED IN THE COUNTY OF: THURSTON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
FIRE LYONS	Fire-District	266,514	42,821,329

** 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 _____, **THURSTON** 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

Susan Schroeder
(signature of county assessor)

8-13-25
(date)

CC: County Clerk, **THURSTON** 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 3,043,528 Pers Prior 35,837,015 Real Prior
3,265,317 Pers Value 39,556,012 Real Value

LYONS RURAL FIRE DISTRICT
Budget Hearing Minutes

Date: September 10, 2025

The Budget Hearing of the Lyons Rural Fire District for the fiscal year 2025 - 2026 was held on the 10th day of September 2025 at the Lyons Fire & Rescue Meeting Room. Notice of the Budget Hearing was published in the Burt County Independent for a minimum of five (5) days before the Hearing.

All Board members present: Dale Miller (Chairperson), Don Bray (Secretary/Treasurer), Tavis Christiansen (Vice Chairperson), Jason Lauritsen, and Jeff Kutchera. There were no absentees.

The Hearing was opened at 7:30 PM. Copies of the proposed budget statement were made available to the public.

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

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

After the public comment, a motion was made by the Chairperson and seconded by the Secretary to adjourn the budget hearing. Voting "Yes" were D. Miller, D. Bray, T. Christiansen, J. Lauritsen, and J. Kutchera. Voting "No" were none.

The Budget Hearing was then closed. There being no further business, on a motion made by the Chairperson and seconded by the Secretary to adjourn the Budget Hearing. All Board members present voted "Yes."

Dale K. Miller

Chairperson / Vice Chairperson

LYONS RURAL FIRE DISTRICT
Budget Meeting Minutes

Date: September 10, 2025

The Board meeting for the Lyons Rural Fire District is called to order to discuss the Budget for the fiscal year 2025 - 2026. The meeting was held immediately after the Budget Hearing Meeting. All Board members were present.

The Board discussed the LID computation. Upon a motion duly made by the Chairperson, seconded by the Secretary, and put to a vote, the Board unanimously **approved an additional 1% increase in restricted funds authority** in addition to the base limitation of 2.5% and the allowable growth per the Assessor, if any, above the base limitation of 2.5%. Voting "Yes" were D. Miller, D. Bray, T. Christiansen, J. Lauritsen, and J. Kutchera. Voting "No" were none.

The Board for Lyons Rural Fire District also discussed the Audit Waiver Request for the fiscal year ended Jun 30, 2025.

After a discussion, upon a motion made by the Chairperson, seconded by the Secretary, and put to a vote, the Board unanimously **approved the motion that the Budget Document be used as the Audit Waiver for the fiscal year ended June 30, 2025.** Voting "Yes" were D. Miller, D. Bray, T. Christiansen, J. Lauritsen, and J. Kutchera. Voting "No" were none.

After a discussion, upon a motion made by the Chairperson, seconded by the Secretary, and put to a vote, the Board unanimously **approved the Budget for the fiscal year ended June 30, 2026.** Voting "Yes" were D. Miller, D. Bray, T. Christiansen, J. Lauritsen, and J. Kutchera. Voting "No" were none.

There being no further business, a motion was made by the Chairperson and seconded by the Secretary to adjourn the Budget meeting. All Board members present voted "Yes."

Dale K. Miller

Chairperson / Vice Chairperson

Affidavit of Publication

STATE OF NEBRASKA, COUNTY OF BURT

Tracy Prettyman, Being by me first duly sworn, deposes and says that she is the Business Manger of the Burt County Independent, a legal weekly newspaper printed and published at Oakland, in Burt County, Nebraska and of general circulation in said County and State: that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County: and has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice was published in said newspaper for **1** consecutive week(s) being the issue starting on
9/4/2025 and ending on 9/4/2025

Tracy A. Prettyman

Tracy Prettyman, Business Manager

Subscribed in my presence, and sworn to before me this date:
9/4/2025

Shauna L Gerke

Notary Public

GENERAL NOTARY - State of Nebraska
SHAUNA L. GERKE
My Comm. Exp. July 24, 2027

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Lyons Rural Fire District
IN
Burt, Cuming, & Thurston 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 10th day of September 2025, at 7:30 o'clock PM at Lyons Fire & Rescue Meeting Room 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.

Regular meeting to follow Budget Hearing.

- Don Bray, Secretary/Treasurer

2023-2024 Actual Disbursements & Transfers	$	220,004.86
2024-2025 Actual/Estimated Disbursements & Transfers	$	199,994.98
2025-2026 Proposed Budget of Disbursements & Transfers	$	216,425.00
2025-2026 Necessary Cash Reserve	$	273,283.10
2025-2026 Total Resources Available	$	489,708.10
Total 2025-2026 Personal & Real Property Tax Requirement	$	152,263.00
Unused Budget Authority Created For Next Year	$	307.07

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	127,263.00
Personal and Real Property Tax Required for Bonds	$	25,000.00

ZNEZ BCI 09-04-25

Lyons Fire District
Discount for mins. -$
Prep & Notary fees $6.50
TOTAL PRICE **$70.50**

Burt County Independent