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

Rushville Rural Fire District
PO Box 323
Rushville, NE 69360-

RE: Rushville Rural Fire District

Dear Board:

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

Rushville Rural Fire Protection District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Sheridan 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:

$ 52,167.22	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 52,167.22	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

329,797,178	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

Rushville Rural Fire Protection District in Sheridan 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	59,188.11	B1	61,092.54	B29	41,417.05	B57
3	Investments	27,154.60	B2	28,305.25	B30	28,744.37	B58
4	County Treasurer's Balance	776.29	B3	715.08	B31	573.38	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**87,119.00**	B4	**90,112.87**	B32	**70,734.80**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	42,694.62	B5	44,182.92	B33	51,144.33	B61
7	Federal Receipts	-	B6	-	B34	50,000.00	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	109.20	B7	110.41	B35	110.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	-	B9	8,797.52	B37	8,000.00	B65
11	State Receipts: Property Tax Credit	4,694.18	B10	6,196.74	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	4,371.31	B13	5,585.08	B41	5,000.00	B68
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	-	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**138,988.31**	B16	**154,985.54**	B44	**184,989.13**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	25,356.98	B17	23,712.20	B45	125,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	23,518.46	B19	60,538.54	B47	30,000.00	B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	B75
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	-	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**48,875.44**	B27	**84,250.74**	B55	**155,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**90,112.87**	B28	**70,734.80**	B56	**29,989.13**	B83
31					Cash Reserve Percentage	24%	B84

PROPERTY TAX RECAP

Tax from Line 6	51,144.33	B85
County Treasurer's Commission at 2% of Line 6	1,022.89	B86
Total Property Tax Requirement	**52,167.22**	B87

Rushville Rural Fire Protection District in Sheridan 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	$	52,167.22
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	52,167.22

** 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	329,797,178
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.015818
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	52,167.22

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	$	29,989.13
Remaining Cash Reserve	$	29,989.13
Remaining Cash Reserve %		24%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Rushville Rural Fire Protection District**
ADDRESS	**PO Box 323**
CITY & ZIP CODE	**Rushville, NE 69360**
TELEPHONE	**308-862-4248**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Wayde Graham	Casey Hinn	Sara Rittgarn, CPA
TITLE /FIRM NAME	Chairperson	Secretary/Treasurer	Casey Peterson, LTD
TELEPHONE	308-360-1580	308-360-3431	308-282-0842
EMAIL ADDRESS		roberthinn@yahoo.com	sarar@caseypeterson.com

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

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [x] Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Rushville Rural Fire Protection District in Sheridan County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			52,167.22	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))	-	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)**			**52,277.22**	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*		**52,277.22**	C24

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

Rushville Rural Fire Protection District in Sheridan County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			52,167.22	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))	-	C5		
(6)	**LESS:** Amount Spent During 2024-2025	60,538.54	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)**			**52,277.22**	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*			**52,277.22**	C24

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

Rushville Rural Fire Protection District
in
Sheridan 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	119,548.50
		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 %
2,842,662.00	/	311,289,136.00	=	0.91 %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: 1.00 % (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
5	/	5	=	100.00 %

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	4,184.20
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	123,732.70
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	52,277.22
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	71,455.48
		(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.

Rushville Rural Fire Protection District in Sheridan County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Rushville Rural Fire Protection District
IN
Sheridan 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 9th day of September 2025, at 7:30 o'clock P.M. at Rushville 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	$	48,875.44
2024-2025 Actual/Estimated Disbursements & Transfers	$	84,250.74
2025-2026 Proposed Budget of Disbursements & Transfers	$	155,000.00
2025-2026 Necessary Cash Reserve	$	29,989.13
2025-2026 Total Resources Available	$	184,989.13
Total 2025-2026 Personal & Real Property Tax Requirement	$	52,167.22
Unused Budget Authority Created For Next Year	$	71,455.48

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	52,167.22
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

Rushville Rural Fire Protection District **Sheridan County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
NE Forest Service	12 months	Fire suppression	
BIA	12 months	Fire suppression	
Pine Ridge Mutual Aid	12 months	Fire suppression	
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Rushville Rural Fire Protection District	**Sheridan County**
SUBDIVISION NAME	COUNTY

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

Rushville Rural Fire

Proof of Publication

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

September 3, 2025

Signed: Taylor Risse

Subscribed and sworn to before me this 3 day of September, 2025.

Mandy K. Scherer

Notary Public My Commission Expires December 9, 2027

MANDY K. SCHERER NOTARY SEAL PUBLIC STATE OF SOUTH DAKOTA

Publication Fee $63.75

-Legal Notices-

Notice Of Organization

Notice is hereby given of the organization of Ryan Diamond Gravities, LLC. Its street and mailing address of the initial designated office is 2063 210th Trail, Lakeside, NE 69351. The name and mailing address of the registered agent for service of process for the company is Stephen D. Mossman, Mattson Ricketts Law Firm, LLP, 2027 N Street, Suite 300, Lincoln, NE 68510.

Published August 20, 27, September 3, 2025 ZSEZ

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

Notice is hereby given that Hay Town Properties, LLC, a Nebraska Limited Liability Company, has been organized under the laws of the State of Nebraska, with an initial designated office at PO Box 332, Hay Springs, Nebraska 69347. Its initial agent for service of process is said office is Dylan Parker whose mailing and physical address P.O. Box 332, 115 North Gibson Street, Hay Springs, Nebraska 69347. The purpose for which the Company is organized are primarily to acquire real estate by purchase, other conveyances, or lease, develop, lease, sell, or otherwise hold such real estate for development, investment, including all acts, acts and purposes incidental or related thereto and to do any lawful act connecting any and all lawful business, other than banking and insurance. Or which a limited liability company may be organized under the laws of the State of Nebraska. Perpetual existence of the Company commenced when the Certificate of Organization was filed with the Nebraska Secretary of State on August 19, 2025. The affairs of the Company are to be conducted by the Members pursuant to an Operating Agreement duly adopted by the Company.

Hay Town Properties, LLC
By: Randy D. Collins, DBA
8 20025
Collins Law, PC, L.L.O.
PO Box 1060
206 Oshkosh Avenue
Chadron, Nebraska 69337
(308) 432-3651
randy@collinslaw.us

Published August 27, September 3, 10, 2025 ZSEZ

Minutes for Hay Springs City Council August 12, 2025

Regular Meeting

Call to Order. Mayor Beth Krantz called the Regular Meeting of the Hay Springs City Council to order at 7:00 pm.

Roll Call. Council present were Utility Agent, Luke Mary Brant Bradford, and Clerk Tod were all present. All except Dan Shurtliff was also present. It was noted that the Open Meetings Act was posted in the council chambers.

Agenda Approval. Tod made motion to approve the August 12, 2025 agenda. Bradford seconds. All voted aye. Motion carried.

Public Concerns. Fire Chief Cole Wyatt presented the council with a current list of equipment as well as a 10, 15, and 5-10 year equipment needs list. Also discussed was how a graphic rebuild of an ambulance would be required to bring in cost of new ambulance as to no side. Our last used ambulance came from a reseller. They would also like opinions from the public regarding charging billing insurance companies for ambulance rides. They would work with the town using me that other surrounding communities use to reduce all of the paperwork, however companies have denied all calls for affordable rides for their community to. Telling the insurance companies would allow them to negotiate on directly or audit funds. Posted that people would not be required to pay any bill for the ambulance ride, however companies would pay all for ambulance rides and the person needing the ambulance ride would be able to drop off and bill that they will choose for the ambulance ride.

Resolution No. 25-08 Municipal Annual Certification of Program Compliance 2025 Mayor Beth Krantz read Resolution No. 25-08 Municipal Annual Certification of Program Compliance 2025 in its entirety.

Resolution No. 25-08
Municipal Annual Certification of Program Compliance 2025

Whereas, state of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, and 39-2520 requires an annual certification of program compliance to the Nebraska Board of Public Roads and Bridges and Highways and

Whereas State of Nebraska Statute, section 39-2120 also requires that the annual certification of program compliance by each municipality shall be signed by the Mayor or Village Board Chairperson and shall include the enactment of the governing body of the municipality authorizing the signing of the certification.

Be it resolved that the Mayor of the City of Hay Springs is duly authorized to sign the Municipal Annual Certification of Program Compliance.

Adopted this 12th day of August, 2025 at Hay Springs, Nebraska.

Tod made motion to approve Resolution No. 25-08 as read. Agent seconds. All voted aye. Motion carried.

CONSENT AGENDA

Water Report. 6 million gals pumped in last month, replaced 2 meters and replaced 1 hydrant. Shop up to 1st look @ North 3rd and West and fixed it with saddle patch and then returned it. Chamberlain Water quite valves as well as valve and installed them. Great! A appreciates his for plows in town.

Street Report. Spread gravel, chase Lane, in the Lake, Lake sure then at the plant. Lane lagoon pump as a mixing at the bigger lagoon has no water, put spike up on it the lagoons and patch it here.

Cemetery Report. Cemetery build Monday. 2 trustees bonds and work. Cedar cemetery here to be done in September and town fully fenced with drainage.

Clerk Report. Filed quarterly reports, getting back into the swing of things, back full time now, hours have changed to 8:30-3:30 Monday, Tuesday, and Thursdays 9-6 on Wednesdays, and 8:30 noon on Fridays.

Tod made motion to approve the consent agenda as presented. Agent seconds. All voted aye. Motion carried.

OFFICER AND COMMITTEE REPORTS

Beth Krantz Mayor Report. RV Park situation progressing and town will be on the 11th there are 2 weeks until found and have them watering the park to get them up as much as possible.

Wright Tool Animal Control. Tod reviewed Numbers.

Septem Discussion Zoning Room. 106, not seen as report in Council packet.

Park Planning Committee. Doing well but do have to locate $965 to allot expenses payable.

Clerk Tod. SWAEL Concrete is done for the building, garage and dumpsters are being filled by our Crews people are trying to find a solution.

Lake Marcy Water Sign. Talking about finishing. Cost was reviewed.

Dan Marshall City Attorney. Fire Rate agreement will and cause of discussion in September 9, months Lakes loan information. Paid for was $1,000 for ending reference Lots.

OLD BUSINESS

Zoning. Tod made motion to adopt our PADO to put together zoning. Bradford seconds. All voted aye. Motion carried.

NEW BUSINESS

Approval of bills and claims. Tod made motion to approve bills and claims as presented. Bradford seconds. All voted aye. Motion carried.

Alex, $99.25, American Family Co, $272.63, Arnold Ford Co, $1,381.92, Bank Hills Energy, $1,870, Blue Cross Blue Shield, $3,867.23, Bridgens, $30.18, Bradford Construction, $17,512.50, Bess Payne, $346.59, BFHS, $6,135.58, Ella Financial, $62.97, EMC Insurance, $5,840.66, Great Plains Communication, $573.61, Hay Springs Lumber, $2,111.61, Hip Hop, $30.3, Hall Linen, $86.48, Hall Solutions, $350.91, Lawson Products, $612.52, League of NE Municipalities, $1,155, Legacy, $302, $147.47, NE Dept of Rev, $3,210.06, NE Public Health Lab, $128.50, NPPD, $5,999.51, Northwest Rural Public Power, $571.17, One Call Concepts, $15.90, Payroll, $26,478.81, Petty Cash, $119.15, Postmaster, $179.96, Pye Barker Fire Safety, $130, Quick's, $156.11, Security First Bank, $3,137.65, Sheridan Co. Court, $166.60, Sheridan County Journal Star, $76.76, Sirchie, $3,540.18, Stanhall & Sinclair, $334.50, Steiner's, $109, $164.49, Suddle Funeral, $200, $45,500, $5,161.53, Utility Service Co, $2,011.95, Unibank Section Image of NE, Municipalities, $120, Wichita, $909.10 Young's Repair, $61.24

Health Board Mayor will bring Council report to reconsider to 6th Board.

Office Supplies Bids from Amur Services Design and Engravers shown to council about pens with City of Hay Springs Logo on them. Tod made motion to approve bid to $60 pens Bradford Supports. Weigh Agent seconds. All voted aye. Motion carried.

PADO 25/26 Membership & Payment of Dues. Mary made motion to approve 25/26 membership for PADO and payment of dues. Tod seconds. All voted aye. Motion carried.

Executive Session. None

Adjourn. Have items for further business, Tod made motion to adjourn the meeting at 8:10 pm. Bradford seconds. All voted aye. Motion carried.

Published September 3, 2025 ZSEZ

Sheridan County Agricultural Society Meeting Notice

The Sheridan County Agricultural Society will have their Regular Meeting on September 8, 2025 at the Arena Room in Gordon at 7 pm.

Published September 3, 2025 ZSEZ

Notice Of Dissolution Of Southpaw Aerial Company, LLC

Notice is given that Josh Jensen, Member, by and on behalf of Southpaw Aerial Company, LLC, with its principal place of business at 1551 430th Road (PO BOX 450), Gordon, NE 69343, has filed a Statement of Dissolution with the Secretary of State for the State of Nebraska. Josh Jensen, Member, on behalf of the Company, is winding up its affairs.

Any and claims against Southpaw Aerial Company, LLC, should be mailed to Josh Jensen, Agent for Service of Process, 1551 430th Road (PO BOX 450), Gordon, NE 69343. Any claim against the Company is barred unless an action to enforce the claim is commenced within five (5) years after the publication date of the third required notice.

Matthew R. Waters #24735
Crow, Shelton, Councill, Waters, Peters & Watson, P.C., L.L.O.
201 E. Third St.,
PO Box 1070
Chadron, NE 69337
(308) 432-3351

Published August 20, 27, September 3, 2025 ZSEZ

NOTICE OF BUDGET HEARINGS and SUMMARY and BUDGET MEETING

Road Districts (All) in Sheridan County Nebraska

PUBLIC NOTICE is hereby given, in accordance 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 Ashby Inn, Gordon NE, for the purpose of hearing support, opposition, criticisms, 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.

2025-2026 Actual Disbursements & Transfers	$	1,019,111.44
2026-2027 Actual/Estimated Disbursements & Transfers	$	736,788.81
2026-2028 Proposed Budget of Disbursements & Transfers	$	525,250.00
2026-2028 Necessary Cash Reserve	$	11,542.85
2026-2028 Total Resources Available	$	311,532.81
Total 2026-2028 Personal & Real Property Tax Requirement	$	113,918.01
Unused Budget Authority Created For Next Year	$	8,444.90

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	113,918.01
Personal and Real Property Tax Required for Bonds	$	-

Published September 3, 2025 ZSEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sheridan County Agricultural Society
in
Sheridan County, Nebraska

PUBLIC NOTICE is hereby given, in accordance 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 Ashby Inn, Gordon NE, for the purpose of hearing support, opposition, criticisms, 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.

2025-2026 Actual Disbursements & Transfers	$	1,019,111.44
2026-2027 Actual/Estimated Disbursements & Transfers	$	736,788.81
2026-2028 Proposed Budget of Disbursements & Transfers	$	525,250.00
2026-2028 Necessary Cash Reserve	$	11,542.85
2026-2028 Total Resources Available	$	311,532.81
Total 2026-2028 Personal & Real Property Tax Requirement	$	113,918.01
Unused Budget Authority Created For Next Year	$	8,444.90

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	113,918.01
Personal and Real Property Tax Required for Bonds	$	-

Published September 3, 2025 ZSEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sheridan Rural Fire Protection District
in
Sheridan County, Nebraska

PUBLIC NOTICE is hereby given, in accordance 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 Rushville Fire Hall for the purpose of hearing support, opposition, criticisms, 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.

2025-2026 Actual Disbursements & Transfers	$	49,875.44
2026-2027 Actual/Estimated Disbursements & Transfers	$	84,250.76
2026-2028 Proposed Budget of Disbursements & Transfers	$	108,000.00
2026-2028 Necessary Cash Reserve	$	76,000.00
2026-2028 Total Resources Available	$	184,000.00
Total 2026-2028 Personal & Real Property Tax Requirement	$	92,107.22
Unused Budget Authority Created For Next Year	$	11,600.00

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	92,107.22
Personal and Real Property Tax Required for Bonds	$	-

Published September 3, 2025 ZSEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sheridan Rural Fire Protection District
in
Sheridan County, Nebraska

PUBLIC NOTICE is hereby given, in accordance 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 Gordon Fire Hall for the purpose of hearing support, opposition, criticisms, 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.

2025-2026 Actual Disbursements & Transfers	$	61,961.43
2026-2027 Actual/Estimated Disbursements & Transfers	$	123,126.10
2026-2028 Proposed Budget of Disbursements & Transfers	$	435,252.96
2026-2028 Necessary Cash Reserve	$	80,000.00
2026-2028 Total Resources Available	$	1,052,191.14
Total 2026-2028 Personal & Real Property Tax Requirement	$	83,940.00
Unused Budget Authority Created For Next Year	$	4,362.10

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	83,940.00
Personal and Real Property Tax Required for Bonds	$	-

Published September 3, 2025 ZSEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hillcrest Rural Fire Protection District
in
Sheridan County, Nebraska

PUBLIC NOTICE is hereby given, in accordance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 11th day of September 2025, at 7:00 o'clock P.M. at Hillcrest Fire Hall for the purpose of hearing support, opposition, criticisms, 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.

2025-2026 Actual Disbursements & Transfers	$	36,272.10
2026-2027 Actual/Estimated Disbursements & Transfers	$	110,150.21
2026-2028 Proposed Budget of Disbursements & Transfers	$	139,000.00
2026-2028 Necessary Cash Reserve	$	32,000.00
2026-2028 Total Resources Available	$	171,150.21
Total 2026-2028 Personal & Real Property Tax Requirement	$	115,000.00
Unused Budget Authority Created For Next Year	$	4,150.21

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	115,000.00
Personal and Real Property Tax Required for Bonds	$	-

Published September 3, 2025 ZSEZ

HELP WANTED

Sheridan County Road Department has an opening for a full-time employee. Applicants must be at least 18 years of age. A CDL is not required for initial employment but is preferred. Must be able to obtain a CDL after employment and pass DOT drug screen. Applications for the position can be picked up at the Sheridan County courthouse located at 301 East Second Street in Rushville or the Sheridan County Road Department office located at 111 North Main Street in Rushville. Sheridan County is a drug free workplace, equal opportunity employer, and acknowledges veteran preference. Positions available in Rushville and Lakeside shops. Position will be open until filled.



Sample Budget Hearing Minutes

The Budget Hearing of Rushville Rural Fire Protection Dist was held the 9 day of Sept, 2025, at Rushville Fire Hall.

Board Members:

Present	Absent
Wayde Graham	
Craig Bruns	
Steve Kotz	
John Orr	
Casey Ann	

1% Increase in Restricted Funds Authority

A motion was made by Craig Bruns and seconded by Steve Kotz (2nd) to increase the total restricted funds authority by an additional 1%.

5 Ayes 0 Nays Motion: Passed ✓ Failed

Request for Audit Waiver

A motion was made by Steve Kotz and seconded by John Orr to request an audit waiver for the fiscal year ended ~~2025 - 2026~~ 2024 - 2026, 2009.

5 Ayes 0 Nays Motion: Passed ✓ Failed

Budget Approval

A motion was made by Steve Kotz and seconded by John Orr to approve the 2025 - 2026 budget as proposed.

5 Ayes 0 Nays Motion: Passed ✓ Failed

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

TO: SARA RITTGARN
SARAR@CASEYPETERSON.COM

TAXABLE VALUE LOCATED IN THE COUNTY OF: SHERIDAN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
FIRE DIST R	Fire-District	2,842,662	329,797,178

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I **TINA SKINNER**, **SHERIDAN** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Tina M. Skinner
(signature of county assessor)

AUG 20 2025
(date)

COUNTY ASSESSOR Seal SHERIDAN COUNTY, NE

CC: County Clerk, **SHERIDAN** County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

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

Assessor's Use Only

12,084,594 Pers Prior
14,515,801 Pers Value

299,204,542 Real Prior
315,281,377 Real Value

Regular monthly meeting of the Rushville Fire Protection District Tue March 11

Wayde Casey John Craig Steve

The meeting was called to order by President Wayde Graham at 7.28 members present were

The minutes of the Jan 14 meeting were read ~~Craig~~ moved to approve ~~Steve~~ 2nd ~~Ca~~ motion passed

Treasers Report 71 >60, 25

Old Business

Grant for skid didnt pass NS new skid

3 set of bunker gear still waiting

Money from city get transfer to fire dept up to 30 000.

Fire dept has to buy pickup & flat bed 20000?

need to get specs and bids on pickups

next meeting to advertise bids for pickup

craig made motion steve 2nd for bid new truck

New Business

T. ff off ~~Kris~~ Sinks was added

2000 Ford Ambulance is off the roster

up 1115 premum incress

87 00 personal equipment

6 1600 8460 out storage

>356, is what the fire owes 5000 deductible

John read steve 2nd the insurance

life and death 2354 half of that covered to 30,000

* 1127 is the half for the fire dept

up 1984 to 28,000 and comp / coll

on steve's

2005 command to ~~25000~~ 20,000 with comp / coll
Steve made motion John 2nd motion carried

applied MSA of sets lumber gear
July to Sept 0% cost
5 laptops state farm Grant
national fire academy was shut down

Review the bills
Continental Western Group Kirk fire 500.00
Steve made motion Craig 2nd motion carried

Casey made motion to adjourn Steve 2nd
passed 8.15

Rural Fire 4-8-25
monthly meeting of the rural fire protection distric
7:00 John Wayde steve Craig casey
Schon roncraig and

minuits of the last metting steve moid motion
craig passed

Treasures report no bank statements
71,760.25 previous
3-31-25 72,648,59

old business
after the review of the bids craig
made the motion eagle chevy John 2nd
motion carried
ordered truck 2 to 6 months out Fleet
truck
can prepay to get on this year
under the city Fleet but for the fire dept.
47,616.00 was the purchase price
no sales tax on a government truck
get measured for the bunker gear
for 3 set
msa 4 sets - 1 set fire is obigated to
4500 per set if the grant come through
buy fire dept pays the flatbed & bumper & light
to brada
no new's on the laptop grant

new business
R23 rusted tire 2011 tire on a 20
pickup buy new set
burnt a hose & burn canster

make the motion for the tires
new tires for R23
4 bettires R64 2016 dont start
will charge the city for them
make the motion

Bills were reviewed
Casey Peterson came in

motion Steve 2nd John
none and passed
motion to adjourn Craig 2nd Steve
motion carried
8:27

5-13-25

Rural monthly meeting of the rushville fire protection Dist 7 35

Wagole John Craig steve casey

called to order by wagle

The minutes of the last meeting read craig John 2nd

Treasure report

old business 4-30-25 64 022.86

got bunker gear order 4,000 set July fire by 1 set

tracks is ordered will buy next meeting need to be on the bank

make a down payment and the rest on delivery

Craig made motion for 40,000 John 2nd

no laptops no grant

tires are not on R23 yet

Hose is here to put on

Batteries are in R64 city payed

New business fire school 1500. Payed

Governor has extened burn ban will go to written burn permit

5 gas going to fire school on 16 to 18 city will cover 1/2

Plane flew the ridge to look for fires 15th

R 230 bought a new tire

Bills were rewied motion made by John steve 2nd

motion to adjourn craig John 2nd 8:19

2-10-25

Rural monthly meeting of the rushville fire Protection Dist 7:36 time

Wayde John Steve Casey

Called to order by Wayde

The minuets of the old meeting read John made motion Steve 2nd it.

Treasure report 77,874.35

old business

The bill for the new truck is 49616.00 going to put 40,000 down

Tire are here for R23

a differnt rell is coming for the skid on backwards.

new business

applyed for bunker gear and drone comand vechal for ambulance

50/50 10,000 wild land, saw, radios Grant

Bills

put 40,000 down on the new pickup

review motion was made by John 2nd Steve passed

Motion to adjurn was made by Steve 2nd John 7:58