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 5, 2025

Dakota Covington Rural Fire District
6226 Dakota Ave
South Sioux City, NE 68776-

RE: Dakota Covington Rural Fire District

Dear Board:

We have received and reviewed the audit waiver request for the Dakota Covington 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

Dakota Covington Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Dakota 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:

$	80,578.98	A1	Property Taxes for Non-Bond Purposes
$	70,000.00	A2	Principal and Interest on Bonds
$	150,578.98	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

119,908.00	A4	Principal
-	A5	Interest
$ 119,908.00	A6	**Total Bonded Indebtedness**

721,217,580	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

Dakota Covington Rural Fire District in Dakota 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	186,573.00	B1	197,417.56	B29	227,446.60	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	1,209.00	B3	1,459.11	B31	2,189.99	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**187,782.00**	B4	**198,876.67**	B32	**229,636.59**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	129,023.77	B5	132,742.18	B33	147,626.45	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	466.22	B7	465.25	B35	470.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	2,086.73	B9	2,408.96	B37	13,530.00	B65
11	State Receipts: Property Tax Credit	8,396.05	B10	11,110.09	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	397.90	B13	8,345.44	B41	202,150.00	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)	20,533.05	B15	21,168.00	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**348,685.72**	B16	**375,116.59**	B44	**593,413.04**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	79,276.00	B17	74,312.00	B45	177,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B19	-	B47	255,000.00	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)**	50,000.00	B22	50,000.00	B50	50,000.00	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)	20,533.05	B26	21,168.00	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**149,809.05**	B27	**145,480.00**	B55	**482,000.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**198,876.67**	B28	**229,636.59**	B56	**111,413.04**	B83
31					Cash Reserve Percentage	49%	B84
PROPERTY TAX RECAP					Tax from Line 6	147,626.45	B85
					County Treasurer's Commission at 2% of Line 6	2,952.53	B86
					Total Property Tax Requirement	**150,578.98**	B87

Dakota Covington Rural Fire District in Dakota 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	$	80,578.98
Sinking Fund	$	70,000.00
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	150,578.98

** 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:
Sinking	General

Amount: $ 21,168.00

Reason: Excess funds not needed for capital outlay.

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	721,217,580
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.011173
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	80,578.98

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
Sinking	1,631.34
Total Special Reserve Funds	1,631.34

Total Cash Reserve	$	111,413.04
Remaining Cash Reserve	$	109,781.70
Remaining Cash Reserve %		48%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Scott Garwood**
ADDRESS	**6226 Dakota Ave**
CITY & ZIP CODE	**South Sioux City, NE 68776**
TELEPHONE	**(402) 494-4345**
WEBSITE	**Scottfarms@aol.com**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Ron Gill	Scott Garwood	Danielle Brown
TITLE /FIRM NAME	Chairperson	Secretary-Treasurer	Nichols, Rise & Company, LLP
TELEPHONE		(402) 494-4345	(402) 494-5320
EMAIL ADDRESS		Scottfarms@aol.com	Danielle.Brown@nicholsrise.net

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

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

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

Dakota Covington Rural Fire District in Dakota County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			150,578.98	C1
(2)	Motor Vehicle Pro-Rate			470.00	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)**			**151,048.98**	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			50,000.00	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			-	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)**			**50,000.00**	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*		**101,048.98**	C24

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

Dakota Covington Rural Fire District

in

Dakota 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	146,353.14
		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)

9,170,784.00	/	662,436,603.00	=	1.38 %
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	5,122.36
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	151,475.50
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	101,048.98
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	50,426.52
		(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.

Dakota Covington Rural Fire District in Dakota County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Dakota Covington Rural Fire District **Dakota County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
City of Dakota City, Village of Emerson, Emerson Rural Fire District, Village of	4/01/15 through date of termination. May not be	Dakota County Public Services Agency. Bond issue to be redeemed with .5% local sales tax. Dakota	
Homer, Dakota County, Homer Rural Fire District #1	terminated while bond issuer has	Covington Rural Fire District's share of initial bond proceeds was $1,085,000 for new fire hall.	
	indebtedness or before local option sales tax		
	termination.		
City of South Sioux City City of Dakota City	9-3-2024 through 9-30-2029	Enhanced (E911) Emergency Telephone Service	
County of Dakota Village of Emerson			
Village of Homer Village of Jackson			
Village of Hubbard Dakota Covington Rural Fire District			
Homer Rural Fire Protection District Emerson Rural Fire District			
		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

Dakota Covington Rural Fire District	Dakota County
SUBDIVISION NAME	COUNTY

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

None

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: DAKOTA COVINGTON FIRE DISTRICT
C/O SCOTT GARWOOD
1642 IBP AVENUE
DAKOTA CITY NE 68731-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
DAKOTA-COVINGTN FIRE	Fire-District	9,170,784	721,217,580

* *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 CHRISTY ABTS, DAKOTA 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.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County
CC: County Clerk where district is headquarter, if different county, DAKOTA 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

57,077,316 Pers Prior
60,956,777 Pers Value
605,359,287 Real Prior
660,260,803 Real Value

DAKOTA-COVINGTON RURAL FIRE DISTRICT

MINUTES
ANNUAL MEETING
September 25, 2025

The annual meeting of the Dakota-Covington Rural Fire District was called to order at 7:30 P.M. by Vice President Jim Hubbard. Board members present: Jim Hubbard, Jeff Reed and Scott Garwood.
Others present: Clint Rasmussen

Minutes of the 2024 annual meeting were read and approved.

The attached 2025-2026 budget was discussed. Reed moved to accept the budget. Second by Hubbard, motion unanimously carried.

Reed moved to waive the audit for fiscal year 2024-2025. Second by Hubbard, motion unanimously carried.

Garwood moved to approve a one percent increase in restricted funds authority. Second by Reed, motion unanimously carried.

Reed nominated Ron Gill president. Second by Hubbard, motion unanimously carried.

Garwood nominated Jim Hubbard vice-president. Second by Reed, motion unanimously carried.

Reed nominated Scott Garwood secretary/treasurer. Second by Hubbard, motion unanimously carried.

The 2025-2026 meeting dates are November 13, 2025 and the second Thursday of January, March, May and July 2026.

There being no further business, Hubbard moved the annual meeting be adjourned. Second by Reed, motion unanimously carried.

Scott T. Garwood

Scott Garwood, Secretary

DAKOTA-COVINGTON RURAL FIRE DISTRICT

REGULAR MEETING AGENDA

March 20, 2025 7:30 P.M.

A. Call to Order

B. Announce the Nebraska Open Meeting Laws are available for viewing

C. Approval of the minutes from the previous meeting(s).

D. Approval of Bills, Treasurer Report

E. New Business
   1.
   2.

F. Old and Unfinished Business

G. Chief's Comments

H. Comments from the Floor

I. Next Regular Meeting May 15, 2025

J. Last Call for Business for the Good of the Board

K. Chairman's Adjournment

DAKOTA-COVINGTON RURAL FIRE DISTRICT

MINUTES
REGULAR MEETING

March 20, 2025

The regular meeting of the Dakota-Covington Rural Fire District was called to order at 7:30 P.M. by President Ron Gill. Open meeting law was announced.

Present: Gill, Hubbard, Reed, Culbertson and Garwood.

Others present: Clint Rasmussen

Minutes of the last meeting were read and approved.

Bills read with total amount paid since last meeting of $8,141.92. Reed moved the bills be paid, second by Culbertson, Motion carried unanimously. Balance on hand $40,882.53.

Business:

Chief's report:

Zack Kilstrom was added to the Department roster. Hubbard moved, second by Reed, to approve adding to the official roster. Motion carried unanimously.

A grant for a slide-in grass rig (est. $12,000) was applied for. Would put in current pickup. Discussed buying another pickup or suburban to replace the current pickup.

Discussed future plans for sales tax money when building is paid for.

Reed moved, Second by Hubbard, to give $2500.00 to the Department for fire school. Motion carried unanimously.

The next regular meeting will be May 14, 2025 at 7:30 P.M. at the Dakota City Fire Hall.

The meeting was adjourned at 8:30P.M.

Scott Garwood, Secretary

COUNTY OF DAKOTA

STATE OF NEBRASKA

Michael Carnes, being first duly sworn deposes and says that he is the publisher of the Dakota County Star, a weekly newspaper, printed and published at South Sioux City, Nebraska, and of general circulation in said county. That said newspaper is a legal newspaper under the statutes of the State of Nebraska, in that said newspaper is printed in the English language, has a bonafide circulation of at least 300 copies weekly, has been published within the County of Dakota for 52 successive weeks prior to the publication of the annexed notice and is printed while in an office maintained at South Sioux City, in Dakota County, Nebraska; that the annexed Advertisement or Notice was published in said newspaper .....1..... consecutive weeks, the first publication being on the 18th day of ...Sept..., ..2025 and the last publication being on the ..... day of ....., ...

.....
Publisher

Subscribed and sworn to before me this 18th day of Sept. A.D., 2025.

.....
Notary Public

My Commission expires.....4.22.29

Publication Fees $.....234.00

Notary Fees $..... Total Fees $.....

GENERAL NOTARY - State of Nebraska
JACLYN NICOLE MAHR
My Comm Exp April 22, 2029

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Dakota Covington Rural Fire District
IN
Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of Sections 13-501 to 13-513, that the governing body will meet on the 25 2025, at 7:30 o'clock P.M. at Dakota City Fire Hall for the purpose of he opposition, criticism, suggestions or observations of taxpayers relating proposed budget. The budget detail is available at the office of the Cle business hours.

2023-2024 Actual Disbursements & Transfers	$
2024-2025 Actual/Estimated Disbursements & Transfers	$
2025-2026 Proposed Budget of Disbursements & Transfers	$
2025-2026 Necessary Cash Reserve	$
2025-2026 Total Resources Available	$
Total 2025-2026 Personal & Real Property Tax Requirement	$
Unused Budget Authority Created For Next Year	$

Breakdown of Property Tax:

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

COUNTY OF DAKOTA

STATE OF NEBRASKA

Michael Carnes, being first duly sworn deposes and says that he is the publisher of the Dakota County Star, a weekly newspaper, printed and published at South Sioux City, Nebraska, and of general circulation in said county. That said newspaper is a legal newspaper under the statutes of the State of Nebraska, in that said newspaper is printed in the English language, has a bonafide circulation of at least 300 copies weekly, has been published within the County of Dakota for 52 successive weeks prior to the publication of the annexed notice and is printed while in an office maintained at South Sioux City, in Dakota County, Nebraska; that the annexed Advertisement or Notice was published in said newspaper .....1..... consecutive weeks, the first publication being on the 18th day of Sept., 2025 and the last publication being on the ..... day of ....., ...

Publisher

Subscribed and sworn to before me this 18th day of Sept. A.D., 2025

Notary Public

My Commission expires.....4.22.29

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Dakota Covington Rural Fire District
IN
Dakota 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 25 day of September 2025, at 7:30 o'clock P.M. at Dakota 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	$ 149,809.05
2024-2025 Actual/Estimated Disbursements & Transfers	$ 145,480.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 482,000.00
2025-2026 Necessary Cash Reserve	$ 111,413.04
2025-2026 Total Resources Available	$ 593,413.04
Total 2025-2026 Personal & Real Property Tax Requirement	$ 150,578.98
Unused Budget Authority Created For Next Year	$ 50,426.52
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 80,578.98
Personal and Real Property Tax Required for Bonds	$ 70,000.00