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

DuBois Rural Fire District
62879 709 Trail
DuBois, NE 68345-

RE: DuBois Rural Fire District

Dear Board:

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

DuBois Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Pawnee 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:

$ 20,543.39	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 20,543.39	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

117,390,793	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

DuBois Rural Fire District in Pawnee 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	90,081.95	B1	62,562.29	B29	81,146.82	B57
3	Investments	50,136.19	B2	90,495.24	B30	94,090.12	B58
4	County Treasurer's Balance	40.83	B3	85.86	B31	26.74	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	140,258.97	B4	153,143.39	B32	175,263.68	B60
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	16,675.66	B5	17,089.44	B33	20,140.58	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	41.67	B7	44.07	B35	45.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	13,726.58	B9	14,188.25	B37	13,650.00	B65
11	State Receipts: Property Tax Credit	417.50	B10	546.90	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	-	B12	-	B40	-	B67
14	Local Receipts: Other	1,915.14	B13	4,874.21	B41	2,500.00	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)	173,035.52	B16	189,886.26	B44	211,599.26	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	12,792.13	B17	13,572.58	B45	16,000.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	7,100.00	B19	1,050.00	B47	50,000.00	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)	19,892.13	B27	14,622.58	B55	66,000.00	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	153,143.39	B28	175,263.68	B56	145,599.26	B83
31					Cash Reserve Percentage	910%	B84

PROPERTY TAX RECAP

Tax from Line 6	20,140.58	B85
County Treasurer's Commission at 2% of Line 6	402.81	B86
Total Property Tax Requirement	**20,543.39**	B87

DuBois Rural Fire District in Pawnee 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	$ 20,543.39
Sinking Fund	
Bond Fund	$ -
_____ Fund	
Total Tax Request	** $ 20,543.39

** 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	117,390,793
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.017500
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	20,543.39

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
OPERATING FUNDS	45,000.00
CAPITAL EQUIPMENT	93,000.00
Total Special Reserve Funds	138,000.00
Total Cash Reserve	$ 145,599.26
Remaining Cash Reserve	$ 7,599.26
Remaining Cash Reserve %	47%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**JILL SUNNEBERG**
ADDRESS	**62879 709 TRAIL**
CITY & ZIP CODE	**DUBOIS, NE 68345**
TELEPHONE	**402-859-4421**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	ROBERT STEPANEK	SAME AS ABOVE	MARY RITCHIE
TITLE /FIRM NAME	Chairperson		MARY E RITCHIE CPA
TELEPHONE	402-859-4591		402-852-3166
EMAIL ADDRESS			

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

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

DuBois Rural Fire District in Pawnee County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	20,543.39	C1
(2)	Motor Vehicle Pro-Rate	45.00	C2
(3)	In-Lieu of Tax Payments	-	C3
(4)	Transfers of Surplus Fees	-	C4
	Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
(5)	Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10))	0 C5	
(6)	LESS: Amount Spent During 2024-2025	0 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)	20,588.39	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		20,543.39	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)		20,543.39	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*		45.00	C24

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

DuBois Rural Fire District
in
Pawnee 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	15,882.15
		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: 2.59 % (3)

5,167,781.00 (2025 Growth per Assessor) / 101,558,838.00 (2024 Valuation) = 5.09 % (Multiply times 100 To get %)

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

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

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	D10	5.09 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	808.40
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	16,690.55
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	45.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	16,645.55
		(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.

DuBois Rural Fire District in Pawnee 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

DuBois Rural Fire District
IN
Pawnee 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 7:00 o'clock PM at DuBois 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	$	19,892.13
2024-2025 Actual/Estimated Disbursements & Transfers	$	14,622.58
2025-2026 Proposed Budget of Disbursements & Transfers	$	66,000.00
2025-2026 Necessary Cash Reserve	$	145,599.26
2025-2026 Total Resources Available	$	211,599.26
Total 2025-2026 Personal & Real Property Tax Requirement	$	20,543.39
Unused Budget Authority Created For Next Year	$	16,645.55

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	20,543.39
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

DuBois Rural Fire District — **Pawnee County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
DuBois Rural Fire District	JULY 1 2021 TO INDEFINITE	ALL RURAL AND CITIES/VILLAGES FIRE DISTRICTS IN PAWNEE COUNTY	$ 20,543.39
		From Page 2	$ -

Total Amount used as Lid Exemption $ 20,543.39

THE PAWNEE
Republican

P.O. 111, Pawnee City, NE 68420
402-852-4045
legals@pawneenews.com

Proof of Publication

State of Nebraska }
} ss.
County of Pawnee }

Ronald Puhalla or Beverly Puhalla, being first duly sworn, deposes and says he/she is the co-publisher of the *Pawnee Republican* a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Pawnee City, 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 4, 2025
(dates)

Lou Puhalla
(signature)

Publication Fee $ $70.13

Subscribed to in my presence and sworn to before me this

SEP 03 2025 day of 2025

Notary Public

Pamela S Curtis
(signature)

GENERAL NOTARY - State of Nebraska
PAMELA S. CURTIS
My Comm. Exp. February 14, 2027
(seal)

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

DuBois Rural Fire District
IN
Pawnee 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 7:00 o'clock PM at DuBois 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	$	19,892.13
2024-2025 Actual/Estimated Disbursements & Transfers	$	14,622.58
2025-2026 Proposed Budget of Disbursements & Transfers	$	66,000.00
2025-2026 Necessary Cash Reserve	$	145,599.26
2025-2026 Total Resources Available	$	211,599.26
Total 2025-2026 Personal & Real Property Tax Requirement	$	20,543.39
Unused Budget Authority Created For Next Year	$	16,645.55
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	20,543.39
Personal and Real Property Tax Required for Bonds	$	-

ZNEZ

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: DU BOIS RURAL FIRE DISTRICT
JILL SUNNEBERG
62879 709 TRAIL
DU BOIS, NE 68345

TAXABLE VALUE LOCATED IN THE COUNTY OF: PAWNEE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
DUBOIS D-3	Fire-District	4,667,757	93,551,303

* *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 STEPHANIE KASTER, PAWNEE 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.

Stephanie Kaster
(signature of county assessor)

8/19/2025
(date)

CC: County Clerk, PAWNEE 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

2,587,400 Pers Prior
7,255,157 Pers Value

77,286,990 Real Prior
86,296,146 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}

TO: JILL SUNNEBERG
62879 709 TRL
DUBOIS, NE 68345

TAXABLE VALUE LOCATED IN THE COUNTY OF: RICHARDSON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
DUBOIS FIRE	Fire-District	500,024	23,839,490

* *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 KIMBERLY RIGGS, RICHARDSON 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.

Kimberly Riggs
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, RICHARDSON 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

351,474 Pers Prior
490,868 Pers Value
21,412,974 Real Prior
23,348,622 Real Value

DUBOIS RURAL FIRE DISTRICT

9-9-25

The meeting of the DuBois Rural Fire District Board was called to order by President Robert Stepanek at 7:00 PM with all members present. Guests present: Dennis Schaardt, Josie Friedly, Scott Farwell, Chet Koester, Nick Rogers, Warren Sedivy, Russ Smith, Nanette Smith. Dennis attended to explain the consequences of the decrease in the mill from 2.0 to 1.75, and to answer any questions.

A motion was made by Rand Schafer and seconded by Jill Sunneberg to adopt Resolution 25-1, approving an Interlocal Cooperation Agreement for a Mutual Finance Organization. Carried 5-0. Originals were signed and sent with Dennis.

All guests but Josie then left the meeting.

The minutes of the last meeting were read. A motion was made by Dave Anderson and seconded by Adam Harlow to accept the minutes as read. Carried 5-0.

The Treasurer Report was given by Jill Sunneberg. A motion was made by Dave Anderson and seconded by Rand Schafer to accept the Treasurer Report. Carried 5-0.

The final draft of the 2025-2026 budget was presented. The budget was reviewed and approved. A motion was made by Adam Harlow and seconded by Rand Schafer to accept the budget. Carried 5-0.

The County Board set the 1.75 mils levy for the 2025-2026, 2026-2027, and 2027-2028 years, so no Board action was needed at this time.

A motion was made by Jill Sunneberg and seconded by Dave Anderson to use the 2025-2026 budget for the Audit Waiver. Carried 5-0.

A motion was made by Dave Anderson and seconded by Adam Harlow to pay the following bills:

Dave Anderson – Miles and Meeting	$29.00
Adam Harlow – Miles and Meeting	$29.00
Robert Stepanek – Miles and Meeting	$29.00
Rand Schafer – Miles and Meeting	$29.00
Jill Sunneberg – Miles and Meeting	$31.00
Pawnee Republican – Ad – Budget Meeting	$80.13
Friedly Oil - Fuel	$172.00

Carried 5-0.

Fire Chief Scott Farwell reported on the condition of the rolling stock. By the February annual meeting, Scott and Chet Koester will have an inventory, indicate if it is owned or was obtained from the Forestry Department, and the order of requested replacement. Future equipment needed: Flashlights, brooms, bunker gear.

The next meeting will be held February 17, 2026, at 6:00 PM at the DuBois Fire Hall.

Motion made by Jill Sunneberg, seconded by Dave Anderson to adjourn at 8:57 PM.

JILL SUNNEBERG, SECRETARY

2025.38H.js