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

Dunning Rural Fire District
41745 Evergreen Ln
Dunning, NE 68833-

RE: Dunning Rural Fire District

Dear Board:

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

Dunning Rural Fire District

TO THE COUNTY BOARD AND COUNTY CLERK OF
Blaine 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:

$	14,586.00	A1	Property Taxes for Non-Bond Purposes
$	-	A2	Principal and Interest on Bonds
$	14,586.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

166,967,576	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?

[ ] YES [X] 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

Dunning Rural Fire District in Blaine 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	32,234.00	B1	37,947.00	B29	46,765.00	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	1,359.00	B3	34.00	B31	61.00	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**33,593.00**	B4	**37,981.00**	B32	**46,826.00**	B60
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	12,210.00	B5	12,045.00	B33	14,300.00	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	20.00	B7	21.00	B35	20.00	B63
9	State Receipts: State Aid	-	B8	-	B36	-	B64
10	State Receipts: Other	12,783.00	B9	101.00	B37	-	B65
11	State Receipts: Property Tax Credit	1,757.00	B10	2,029.00	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	15,238.00	B13	8,958.00	B41	30,000.00	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)	**75,601.00**	B16	**61,135.00**	B44	**91,146.00**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	16,615.00	B17	14,309.00	B45	17,750.00	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	21,005.00	B19	-	B47	67,000.00	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)	**37,620.00**	B27	**14,309.00**	B55	**84,750.00**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**37,981.00**	B28	**46,826.00**	B56	**6,396.00**	B83
31					Cash Reserve Percentage	36%	B84

PROPERTY TAX RECAP

Tax from Line 6	14,300.00	B85
County Treasurer's Commission at 2% of Line 6	286.00	B86
Total Property Tax Requirement	**14,586.00**	B87

Dunning Rural Fire District in Blaine 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	$ 14,586.00
Sinking Fund	
Bond Fund	$ -
_____ Fund	
Total Tax Request	** $ 14,586.00

** 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	166,967,576
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.008736
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	14,586.00

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.

Cash Reserve Fund

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-
Total Cash Reserve	$ 6,396.00
Remaining Cash Reserve	$ 6,396.00
Remaining Cash Reserve %	36%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Dunning Rural Fire District**
ADDRESS	**41745 Evergreen Ln**
CITY & ZIP CODE	**Dunning 68833**
TELEPHONE	
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Blake Thompson	Rory Zutavern	
TITLE /FIRM NAME	Chairperson	Treasurer	
TELEPHONE	308-643-7182	402-440-4383	
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
- [ ] 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.

Dunning Rural Fire District in Blaine County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds			
(1)	Total Personal and Real Property Tax Requirements			14,586.00 C1
(2)	Motor Vehicle Pro-Rate			20.00 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)**			**14,606.00** C10

	Lid Exceptions			
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	- C11		
(11)	**LESS:** Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (7).	- C12		
(12)	Allowable Capital Improvements			- C13
(13)	Bonded Indebtedness			- C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**			- C15
(15)	Interlocal Agreements/Joint Public Agency Agreements			- C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**			- C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**			- C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**			- C19
(18)	Judgments			- C20
(19)	Refund of Property Taxes to Taxpayers			- C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster			- C22
(21)	**TOTAL LID EXCEPTIONS (B)**			- C23

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*	**14,606.00**	C24

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

Dunning Rural Fire District
in
Blaine 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	14,898.93
		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)

1,034,907.00	/	158,706,777.00	=	0.65 %
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	521.46
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	15,420.39
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	14,606.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	814.39
		(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.

Dunning Rural Fire District in Blaine 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 TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Dunning Rural Fire District	**Blaine County**
SUBDIVISION NAME	COUNTY

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Dunning Rural Fire District — SUBDIVISION NAME

Blaine County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

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: APRIL WARREN
145 LINCOLN AVE
BREWSTER NE 68821

TAXABLE VALUE LOCATED IN THE COUNTY OF: BLAINE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
DUNNING FIRE DIST	Fire-District	686,961	141,682,669

* *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 APRIL WARREN, BLAINE 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.

April Warren
(signature of county assessor)

August 11, 2025
(date)

CC: County Clerk, BLAINE 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

7,071,160 Pers Prior
7,446,279 Pers Value

127,197,275 Real Prior
134,236,390 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: DUNNING RURAL FIRE DISTRICT
C/O RORY ZUTAVERN
41745 EVERGREEN LN
DUNNING, NE 68833

TAXABLE VALUE LOCATED IN THE COUNTY OF: THOMAS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
DUNNING FIRE	Fire-District	347,946	16,885,521

* *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 LORISSA HARTMAN, THOMAS 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.

Lorissa Hartman
(signature of county assessor)

Aug. 13, 2025
(date)

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

822,643 Pers Prior
969,994 Pers Value
15,685,543 Real Prior
15,915,527 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: DUNNING FIRE DISTRICT
RORY ZUTAVERN
41745 EVERGREEN LANE
DUNNING NE 68833

TAXABLE VALUE LOCATED IN THE COUNTY OF: LOGAN

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
DUNNING FIRE	Fire-District	0	8,399,386

* *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 JENNIFER NICHOLSON, LOGAN 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.

Jennifer Nicholson SEAL
(signature of county assessor)

8-15-2025
(date)

CC: County Clerk, LOGAN County
CC: County Clerk where district is headquarter, if different county, BLAINE 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	92,182 Pers Prior	7,837,974 Real Prior
	63,220 Pers Value	8,336,166 Real Value

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Dunning Rural Fire District
IN
Blaine 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 24th day of September 2025, at 7:00 o'clock P.M. at Dunning 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	$	37,620.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	14,309.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	84,750.00
2025-2026 Necessary Cash Reserve	$	6,396.00
2025-2026 Total Resources Available	$	91,146.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	14,586.00
Unused Budget Authority Created For Next Year	$	814.39

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	14,586.00
Personal and Real Property Tax Required for Bonds	$	-

- - - -

AFFP
Budget Hearing

Affidavit of Publication

STATE OF NE }
COUNTY OF CUSTER } SS

Christi M Cooley, being duly sworn, says:

That she is Composition of the Custer County Chief, a weekly newspaper of general circulation, printed and published in Broken Bow, Custer County, NE; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

September 18, 2025

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Christi M Cooley

Subscribed to and sworn to me this 18th day of September 2025.

Mary-Jean E Griffis

Mary-Jean E Griffis, Notary Public, Custer County, NE

My commission expires: June 11, 2029

00000386 00015955

Dunning Rural Fire Dist
41745 Evergreen Lane
Dunning, NE 68833

GENERAL NOTARY - State of Nebraska
MARY-JEAN E GRIFFIS
My Comm. Exp. June 11, 2029

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Dunning Rural Fire District
IN
Blaine County, Nebraska

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2023-2024 Actual Disbursements & Transfers	$ 37,620.00
2024-2025 Actual/Estimated Disbursements & Transfers	$ 14,309.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 84,750.00
2025-2026 Necessary Cash Reserve	$ 6,396.00
2025-2026 Total Resources Available	$ 91,146.00
Total 2025-2026 Personal & Real Property Tax Requirement	$ 14,586.00
Unused Budget Authority Created For Next Year	$ 814.39
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 14,586.00
Personal and Real Property Tax Required for Bonds	$ -

Pub: September 18, 2025 ZNEZ

Dunning Rural Fire District
Budget Hearing
September 24, 2025

The budget hearing was called to order at 7:16 p.m.

Board Members Present: Blake Thompson, Adam Zutavern, Ronni Copp, Zach Whitenach, & Rory Zutavern Also present: Garrett Pedigo, Makala Whitenack

R Zutavern presented the budget for the 2025-2026 fiscal year. The proposed property tax request is $14,586.00 versus $14,178.00 last year (increase of ~2.9%). With the valuation increasing $8,260,799 from $158,706,777 to $166,967,576 the proposed levy is set to decrease about 2.21% to $0.008736 from $0.008933.

The floor was opened for public comment and to hear questions and concerns regarding the budget request.

No members of the public stood to speak.

The budget hearing was closed at 7:22 p.m.

Dunning Rural Fire District
Monthly Meeting
September 24, 2025

The meeting was called to order at 7:23 p.m.

Board Members Present: Blake Thompson, Adam Zutavern, Ronni Copp, Zach Whitenach, & Rory Zutavern Also present: Garrett Pedigo, Makala Whitenack

Board minutes from previous meeting were reviewed. R Copp made a motion to approve the minutes as presented; A Zutavern seconded. Motion passes 5-0.

Copp moved to approve the claims in the amount of $1,878.66 and as listed below, Whitenack seconded. Motion passes 5-0.

Financial Report: A Zutavern moved to approve the financial statements as presented, Copp seconded. Motion passes 5-0.

Motion by Whitenack, seconded by Copp approve the additional 1% increase in the restricted funds subject to limitation. Motion passed 5-0.

Motion by A Zutavern, seconded by Whitenack to approve the 2025-2026 budget as published and presented. Motion passed 5-0.

Motion by Whitenack, seconded by A Zutavern to approve the audit waiver. Motion passed 5-0.

Roster update: Removed Tracy Reiter from the roster

September 24, 2025 meeting minutes continued.

Equipment needs: Discussed replacement of #24 for something more reliable.

Next meeting is October 22, 2025 @ 6:30 p.m.

Meeting adjourned @ 8:11 p.m.

Claims:

Custer County Chief	Budget Notice	$70.00
Custer Public Power Dist	Electric	$38.33
Kansas City Life Insurance Co	Life Insurance	$1,365.00
Sandhill Oil Co Inc	Propane	$250.33
Travelers - RMD	Workers Comp Adj	$155.00

Dunning Rural Fire District
Monthly Meeting
June 18, 2025

The meeting was called to order at 7:27 p.m.

Board Members Present: Blake Thompson, Zach Whitenack, Ronni Copp, Adam Zutavern & Rory Zutavern Also present: Kevin Anderson, Makala Whitenack, Jody Anderson, Chelsea Zutavern, Garrett Pedigo

Board minutes from the previous meeting were reviewed. Copp made a motion to approve the minutes as presented; Whitenack seconded. Motion passes 5-0.

Whitenack moved to approve the claims in the amount of $105.69 and as listed below, A Zutavern seconded. Motion passes 5-0.

Financial Report: A Zutavern moved to approve the financial statements as presented, Copp seconded. Motion passes 5-0.

Roster update: Removed Kyle Stithem

Equipment needs: Blake will contact the NRCS regarding low interest equipment loans. Zach will talk with Ainsworth Motors about specs on the quoted truck and to try to get a better price.

Next meeting will be July 23rd at 7:00 pm

Meeting was adjourned at 8:10 p.m.

Claims:

Custer Public Power Dist	Electric	$38.49
USPS	Stamps	$29.20
Region 26	ID Cards	$38.00