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 13, 2025

Oconto Rural Fire District
43475 Rd 779
Oconto, NE 68860-

RE: Oconto Rural Fire District

Dear Board:

We have received and reviewed the audit waiver request for the Oconto 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.

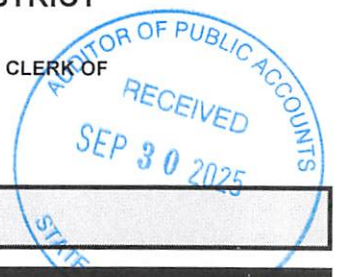
Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

OCONTO RURAL FIRE DISTRICT

TO THE COUNTY BOARD AND COUNTY CLERK OF
CUSTER 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:

$ 37,419.38	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 37,419.38	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2025

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

249462534	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

OCONTO RURAL FIRE DISTRICT in CUSTER 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	148,391.69	B1	67,629.77	B29	53,714.99	B57
3	Investments	127,178.69	B2	128,924.21	B30	130,818.88	B58
4	County Treasurer's Balance	447.33	B3	118.12	B31	61.16	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**276,017.71**	B4	**196,672.10**	B32	**184,595.03**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	46,710.21	B5	46,520.05	B33	36,685.67	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	79.47	B7	74.43	B35	100.00	B63
9	State Receipts: State Aid	-	B8	37,430.18	B36	-	B64
10	State Receipts: Other	-	B9	-	B37	-	B65
11	State Receipts: Property Tax Credit	3,522.89	B10	4,167.93	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	1,745.52	B13	23,649.76	B41	16,365.61	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)	**328,075.80**	B16	**308,514.45**	B44	**237,746.31**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	24,961.82	B17	34,194.92	B45	135,866.34	B72
20	Capital Improvements (Real Property/Improvements)	-	B18		B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	106,441.88	B19	89,724.50	B47	100,000.00	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)	**131,403.70**	B27	**123,919.42**	B55	**235,866.34**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**196,672.10**	B28	**184,595.03**	B56	**1,879.97**	B83
31					Cash Reserve Percentage	1%	B84

PROPERTY TAX RECAP

Tax from Line 6	36,685.67	B85
County Treasurer's Commission at 2% of Line 6	733.71	B86
Total Property Tax Requirement	**37,419.38**	B87

OCONTO RURAL FIRE DISTRICT in CUSTER 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	$	37,419.38
Sinking Fund		
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	37,419.38

** 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	249462534
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	0.015000
Township Taxes within City/Village	-
50% of Township Taxes within City/Village	-
Projected Township Taxes to be collected	37,419.38

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	$	1,879.97
Remaining Cash Reserve	$	1,879.97
Remaining Cash Reserve %		1%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**OCONTO RURAL FIRE DISTRICT**
ADDRESS	**43475 RD 779**
CITY & ZIP CODE	**OCONTO 68860**
TELEPHONE	**308-858-4413**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	PAUL REIKER	CURTIS STALLBAUMER	LANETT CONROY
TITLE /FIRM NAME	Chairperson	CLERK	LODI BOOKKEEPING
TELEPHONE		308-858-4413	308-870-1092
EMAIL ADDRESS			lodibkkg@gmail.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.

OCONTO RURAL FIRE DISTRICT in CUSTER County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds				
(1)	Total Personal and Real Property Tax Requirements			37,419.38	C1
(2)	Motor Vehicle Pro-Rate			100.00	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)**			**37,519.38**	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			37,419.00	C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**			-	C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**			-	C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**			-	C19
(18)	Judgments			-	C20
(19)	Refund of Property Taxes to Taxpayers			-	C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster			-	C22
(21)	**TOTAL LID EXCEPTIONS (B)**			**37,419.00**	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*	**100.38**	C24

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

OCONTO RURAL FIRE DISTRICT

in

CUSTER 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	33,620.12
		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 %

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	1,176.70
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	34,796.82
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	100.38
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	34,696.44
		(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.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

OCONTO RURAL FIRE DISTRICT
IN
CUSTER 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 8:00 o'clock P.M. at Oconto 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	$	131,403.70
2024-2025 Actual/Estimated Disbursements & Transfers	$	123,919.42
2025-2026 Proposed Budget of Disbursements & Transfers	$	235,866.34
2025-2026 Necessary Cash Reserve	$	1,879.97
2025-2026 Total Resources Available	$	237,746.31
Total 2025-2026 Personal & Real Property Tax Requirement	$	37,419.38
Unused Budget Authority Created For Next Year	$	34,696.44

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	37,419.38
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

OCONTO RURAL FIRE DISTRICT — CUSTER County

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
CUSTER COUNTY EMERGENCY MANAGEMENT AGENCY	JULY 1, 2025 - JUNE 30,2026	CUSTER COUNTY FIRE BOARD & MFO	$ 37,419.00
		From Page 2	$ -

Total Amount used as Lid Exemption $ 37,419.00

OCONTO RURAL FIRE DISTRICT

OCONTO, NE 68860

REGULAR MEETING

March 12,2025

Meeting was called to order at 3:06 p.m. by Paul Rieker.

Members present were Paul Rieker, Casey Quitmeyer, Heath Johnson, Mike Tierney, and Curtis Stallbaumer. Guest present was Jared Fagot.

Minutes of the September 16, 2024 Annual meeting were read. No corrections or additions were made. Motion was made by Heath Johnson and 2nd by Casey Quitmeyer to approve the minutes as presented. C. Quitmeyer-y, M. Tierney-y, H. Johnson-y, P. Rieker-y, C. Stallbaumer-y. Motion carried.

Financial Report -- Ending Balances as of 2/20/2025:

Checking:	$28,423.36
Savings:	$45,048.54
CD's:	$85,002.63

March 2025 Claims: Trotter Service 644.66, Verizon Wireless 120.03, Great Plains Communication 167.23, Custer Public Power 103.00 . A motion was made by H. Johnson and 2nd by C. Quitmeyer to pay claims as presented. C. Quitmeyer-y, H. Johnson-y, P. Rieker-y, M. Tierney-y, C. Stallbaumer-y. Motion Carried.

Old Business Discussion Items:

Delivery of the Dodge 5500 Grass Rig was taken. Unit was already used on a service call.

Old Business Action Items:

No old business action items.

New Business Discussion Items:

Jared Fagot with Barney Insurance Co. was present to discuss current insurance coverages for the building, contents, and fire department equipment. Vehicle deductibles were discussed. A

basic insurance audit was performed, with the intent to make necessary changes. It was decided to table any changes, to allow for further review.

New Business Action Items:

No new business action items.

A motion was made by Paul Rieker and 2nd by Heath Johnson to adjourn the meeting at 4:38 p.m. All members voted yes. Motion carried.

Curtis Stallbaumer, Secretary/Treasurer

OCONTO RURAL FIRE DISTRICT

OCONTO, NE 68860

ANNUAL BUDGET MEETING

SEPTEMBER 24, 2025

Meeting was called to order at 8:03 p.m. by Paul Rieker.

Members present were Paul Rieker, Casey Quitmeyer, Heath Johnson, Mike Tierney, and Curtis Stallbaumer. Guests present were Cliff Badgley, Jared Eggleston, and Lanett Conroy.

Minutes of the September 16, 2024 Annual meeting were read. No corrections or additions were made. Motion was made by Casey Quitmeyer and 2nd by Heath Johnson to approve the minutes as presented. C. Quitmeyer-y, M. Tierney-y, H. Johnson-y, P. Rieker-y, C. Stallbaumer-y. Motion carried.

Financial Report -- Ending Balances as of June 30, 2025:

Checking:	$53,714.99
Savings:	$45,149.62
CD's:	$85,669.26
Total:	$184,135.29

A motion was made by Heath Johnson and 2nd by Casey Quitmeyer to accept financial report as read. C. Quitmeyer-y, M. Tierney-y, P. Rieker-y, H. Johnson-y, C. Stallbaumer-y. Motion carried.

Financial Claims: Custer Public Power $95.73, Eggleston Oil Co. $426.92, Verizon Wireless $120.03, Lodi Bookkeeping $500.00, Syndicate Publishing $69.30, Great Plains Communication $190.04. Total claims of $1,402.02 for the month of September, 2025 were presented. A motion was made by Heath Johnson and 2nd by Casey Quitmeyer to accept the financial claims as presented. C. Quitmeyer-y, H. Johnson-y, M. Tierney-y, P. Rieker-y, C. Stallbaumer-y. Motion carried.

The 2025-2026 General Budget was discussed. Levy will remain at 0.150 mil.

A motion was made by Casey Quitmeyer and 2nd by Heath Johnson to approve the 2025-2026 State of Nebraska General Budget Form. C. Quitmeyer-y, M. Tierney-y, P. Rieker-y, H. Johnson-y, C. Stallbaumer-y. Motion Carried.

A motion was made by Paul Rieker and 2nd by Heath Johnson to use the budget document for the audit waiver. C. Stallbaumer-y, P. Rieker-y, H. Johnson-y, M. Tierney-y, C. Quitmeyer-y. Motion carried.

A motion was made by Paul Rieker and 2nd by Heath Johnson to add the additional 1% increase to the allowable 2.5% budget increase for a total of 3.5% increase in the lid computation. C. Quitmeyer-y, M. Tierney-y, P. Rieker-y, H. Johnson-y, C. Stallbaumer-y. Motion carried.

New Business:

A motion was made by Casey Quitmeyer and 2nd by Heath Johnson to have the Oconto Rural Fire Department to remain a member of the Custer County MFO and the Custer County Fire Board. C. Quitmeyer-y, M. Tierney-y, H. Johnson y, P. Rieker-y, C. Stallbaumer-y. Motion carried.

A motion was made by Heath Johnson and 2nd by Paul Rieker to have Curtis Stallbaumer as the representative of the Oconto Rural Fire Board for the Custer County MFO and the Custer County Fire Board. C. Stallbaumer-y, P. Rieker-y, M. Tierney-y, H. Johnson-y, C. Quitmeyer-y. Motion carried.

Oconto Volunteer Fire Department Roster as of 9-24-2025.

Brent Dittmar	Brett Eggleston	Cliff Bryan	Cristy Bryan
Jared Eggleston	Jayson Eggleston	Cade Eggleston	
Clayton Hendricks	Kayla McDaniel	Blake Fedderson	
McKenzie Hendricks	Swade McDaniel	Neil Hendricks	
Heath Johnson	Dennis Schiller	Vicky Hendricks	
Donna Sexton	Sylvia Schiller	Clint Eggleston	
Clifford Badgley	Ricky Sexton	Curtis Stallbaumer	

A motion was made by Heath Johnson and 2nd by Casey Quitmeyer to approve the Oconto Volunteer Fire Department roster as presented. C. Quitmeyer-y, M. Tierney-y, P. Rieker-y, H. Johnson-y, C. Stallbaumer-y. Motion carried.

Past Business (Discussion Items):

Curtis Stallbaumer reminded the Oconto Rural Fire Board and patrons present that EMT members that are going through training or continuing education are encouraged to turn in mileage so that they can be reimbursed.

Clifford Badgley reported that the 2024 Dodge Ram 5500 grass rig is in service and complete.

Past Business (Action Items):

No past business action items.

New Business (Discussion Items):

No new business discussion items.

New Business (Action Items):

Motion by Paul Rieker and 2nd by Heath Johnson to consign the old Chevrolet grass rig on the November 4, 2025 Adam Marshall consignment sale. C. Quitmeyer-y, H. Johnson-y, M. Tierney-y, P. Rieker-y, C. Stallbaumer-y. Motion carried.

Election of Board Members:

Paul Rieker nominated Heath Johnson and Casey Quitmeyer to remain as members of the Oconto Rural Fire Board for the 2025-26 and the 2026-27 terms. A unanimous vote from the floor was held by a show of hands retain. With a unanimous vote, yes, the nominations were approved.

Paul Rieker was nominated to be President of the Oconto Rural Fire Board. C. Quitmeyer moved to cease nominations. Unanimous board vote for Rieker to remain president.

Heath Johnson was nominated to be Vice President of the Oconto Rural Fire Board. Mike Tierney moved to cease nominations. Unanimous board vote for Johnson to remain vice president.

Curtis Stallbaumer was nominated to be Secretary/Treasurer. Casey Quitmeyer moved to cease nominations. Unanimous board vote for Stallbaumer to remain secretary/treasurer.

Heath Johnson motioned to adjourn the meeting at 9:10 p.m. A second was made by Paul Rieker. C. Quitmeyer-y, H. Johnson-y, M. Tierney-y, P. Rieker-y, C. Stallbaumer-y. Motion carried.

Curtis Stallbaumer, Secretary/Treasurer

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: OCONTO FIRE DIST #8
J & J ACCOUNTING
PO BOX 37
CALLAWAY NE 68825

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAWSON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
FIRE OCONTO #8	Fire-District	0	39,685,585

* *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 NIC VANCURA, DAWSON 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.

(signature of county assessor) *(date)*

CC: County Clerk, DAWSON 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
493,179 Pers Prior
486,922 Pers Value
33,966,855 Real Prior
39,198,663 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: OCONTO FIRE
C/O LANETT CONROY
78461 LODI RD
OCONTO NE 68860

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
OCONTO FIRE 10	Fire-District	1,650,990	209,776,949

* *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 ELISE TAYLOR, CUSTER 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.

Elise Taylor
(signature of county assessor)

AUG 14 2025
(date)

CC: County Clerk, CUSTER 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 — 5,660,354 Pers Prior — 195,143,872 Real Prior
6,728,238 Pers Value — 203,048,711 Real Value

Proof of Publication

State of Nebraska

County of Dawson

Kelly Aden, being first duly sworn, deposes and says she is the Business Manager of Syndicate Publishing, L.L.C. publisher of the *Callaway Courier*, a weekly legal newspaper having 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 18, 2025
(dates)

Kelly Aden
(signature)

Subscribed to in my presence and sworn to before me this 18 day of September 2025.

Leila M Schmeckle
Notary Public

Publication Fee $ 69.30

GENERAL NOTARY - State of Nebraska
LEILA M SCHMEECKLE
My Comm. Exp. March 14, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

OCONTO RURAL FIRE DISTRICT
IN
CUSTER 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 8:00 o'clock P.M. at Oconto 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	$	131,403.70
2024-2025 Actual/Estimated Disbursements & Transfers	$	123,799.39
2025-2026 Proposed Budget of Disbursements & Transfers	$	235,866.34
2025-2026 Necessary Cash Reserve	$	2,000.00
2025-2026 Total Resources Available	$	237,866.34
Total 2025-2026 Personal & Real Property Tax Requirement	$	37,419.38
Unused Budget Authority Created For Next Year	$	34,696.44

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	37,419.38
Personal and Real Property Tax Required for Bonds	$	-