NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 17, 2025

Overton Rural Fire Protection District 3
PO Box 1178
Kearney, NE 68848-

RE: Overton Rural Fire Protection District 3

Dear Board:

We have received and reviewed the audit waiver request for the Overton Rural Fire Protection District 3 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

Overton Rural Fire Protection District in Dawson & Phelps County

TO THE COUNTY BOARD AND COUNTY CLERK OF
Dawson 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:

$ 72,770.41	A1	Property Taxes for Non-Bond Purposes
	A2	Principal and Interest on Bonds
$ 72,770.41	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

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

485,136,090	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

Overton Rural Fire Protection District in Dawson & Phelps County in Dawson 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						
3	Investments	305,165.82	B1	283,036.88	B29	253,046.16	B57
4	County Treasurer's Balance	55,650.64	B2	56,926.29	B30	59,327.05	B58
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	256.37	B3	454.99	B31	627.23	B59
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	**361,072.83**	B4	**340,418.16**	B32	**313,000.44**	B60
7	Federal Receipts	49,096.74	B5	53,401.57	B33	71,343.54	B61
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule, page 4)	-	B6	-	B34	-	B62
9	State Receipts: State Aid	147.23	B7	125.53	B35	126.00	B63
10	State Receipts: Other	29,911.96	B8	-	B36	-	B64
11	State Receipts: Property Tax Credit	654.71	B9	30,397.94	B37	30,000.00	B65
12	Local Receipts: Nameplate Capacity Tax	4,872.60	B10	6,477.38	B38		
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule, page 4)	-	B11	-	B39	-	B66
14	Local Receipts: Other	-	B12	-	B40	-	B67
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule, page 4)	9,263.79	B13	23,697.29	B41	500.00	B68
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B14	-	B42	-	B69
17	**Total Resources Available** (Lines 6 thru 16)	-	B15	-	B43	-	B70
18	**Disbursements & Transfers:**	**455,019.86**	B16	**454,517.87**	B44	**414,969.98**	B71
19	Operating Expenses						
20	Capital Improvements (Real Property/Improvements)	31,909.00	B17	14,682.11	B45	100,000.00	B72
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	-	B18	-	B46	2,000.00	B73
22	Debt Service: Bond Principal & Interest Payments	82,692.70	B19	126,835.32	B47	230,000.00	B74
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	-	B20	-	B48	-	B75
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)	-	B21	-	B49	-	B76
25	Debt Service: Other	-	B22	-	B50	-	B77
26	Judgments	-	B23	-	B51	-	B78
27	Transfers Out of Surplus Fees	-	B24	-	B52	-	B79
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B25	-	B53	-	B80
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	-	B26	-	B54	-	B81
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**114,601.70**	B27	**141,517.43**	B55	**332,000.00**	B82
31		**340,418.16**	B28	**313,000.44**	B56	**82,969.98**	B83
					Cash Reserve Percentage	83%	B84

PROPERTY TAX RECAP

Tax from Line 6	71,343.54	B85
County Treasurer's Commission at 2% of Line 6	1,426.87	B86
Total Property Tax Requirement	**72,770.41**	B87

Overton Rural Fire Protection District in Dawson & Phelps County in Dawson 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	$ 72,770.41
Sinking Fund	
Bond Fund	$ -
_____ Fund	
Total Tax Request	** $ 72,770.41

** 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	485,136,090
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	72,770.41

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
EQUIPMENT RESERVE	33,000.00
Total Special Reserve Funds	33,000.00
Total Cash Reserve	$ 82,969.98
Remaining Cash Reserve	$ 49,969.98
Remaining Cash Reserve %	50%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**JANET ROWLING**
ADDRESS	**PO BOX 1178**
CITY & ZIP CODE	**KEARNEY 68848**
TELEPHONE	**308-236-6535**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	DAN MUIRHEAD	EARL LINN	JANET ROWLING
TITLE /FIRM NAME	CHAIRPERSON	TREASURER	JANET ROWLING CPA PC
TELEPHONE	308-325-4538	308-987-2382	308-236-6535
EMAIL ADDRESS			janetrowlig@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.

Overton Rural Fire Protection District in Dawson & Phelps County in Dawson County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds		
(1)	Total Personal and Real Property Tax Requirements	72,770.41	C1
(2)	Motor Vehicle Pro-Rate	126.00	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))	2,000.00	C5
(6)	**LESS:** Amount Spent During 2024-2025	-	C6
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	2,000.00	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)**	**72,896.41**	C10

	Lid Exceptions			
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	2,000.00	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).	2,000.00	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			50,474.82 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)**			**50,474.82** 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*			**22,421.59** C24

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

Overton Rural Fire Protection District in Dawson & Phelps County

in

Dawson 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	21,663.37
		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	758.22
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	22,421.59
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	22,421.59
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	-
		(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.*

Overton Rural Fire Protection District in Dawson & Phelps County in Dawson County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
BUILDING IMPROVEMENTS	$ 2,000.00

Total - Must agree to Line 10 on Lid Support Page 4	$ 2,000.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Overton Rural Fire Protection District in Dawson & Phelps County
IN
Dawson 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 16th day of September 2025, at 7:30 o'clock P.M. at Overton 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	$	114,601.70
2024-2025 Actual/Estimated Disbursements & Transfers	$	141,517.43
2025-2026 Proposed Budget of Disbursements & Transfers	$	332,000.00
2025-2026 Necessary Cash Reserve	$	82,969.98
2025-2026 Total Resources Available	$	414,969.98
Total 2025-2026 Personal & Real Property Tax Requirement	$	72,770.41
Unused Budget Authority Created For Next Year	$	-

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	72,770.41
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

ıl Fire Protection District in Dawson & P **Dawson County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
DAWSON CO FIRE DISTRICTS	ONGOING	MFO AGREEMENT REQUIRING ALL DAWSON CO FIRE DISTRICTS TO SEY LEVY TAXES AT 1.5 % OF VALUATION	$ 50,474.82
		From Page 2	$ -

Total Amount used as Lid Exemption $ 50,474.82

GENERAL BUDGET FORM WORKSHEET

Line No.	2025-2026 ADOPTED BUDGET	General Fund	Sinking Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 80,322.27	$ 172,723.89			$ 253,046.16
3	Investments	$ 15,808.94	$ 43,518.11			$ 59,327.05
4	County Treasurer's Balance	$ 627.23				$ 627.23
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 96,758.44	$ 216,242.00	$ -	$ -	$ 313,000.44
6	Personal and Real Property Taxes	$ 71,343.54				$ 71,343.54
7	Federal Receipts					$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)	$ 126.00				$ 126.00
9	State Receipts: State Aid (To Lid Supporting Schedule)					$ -
10	State Receipts: Other	$ 30,000.00				$ 30,000.00
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax					$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule)					$ -
14	Local Receipts: Other	$ 500.00				$ 500.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule)					$ -
16	Transfers In Other Than Surplus Fees					$ -
17	**Total Resources Available** (Lines 5 thru 16)	$ 198,727.98	$ 216,242.00	$ -	$ -	$ 414,969.98
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 100,000.00				$ 100,000.00
20	Capital Improvements (Real Property/Improvements)	$ 2,000.00				$ 2,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 55,000.00	$ 175,000.00			$ 230,000.00
22	Debt Service: Bond Principal & Interest Payments					$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					$ -
25	Debt Service: Other					$ -
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees					$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	$ 157,000.00	$ 175,000.00	$ -	$ -	$ 332,000.00
30	**Cash Reserve** (Line 17 - Line 29)	$ 41,727.98	$ 41,242.00	$ -	$ -	$ 82,969.98

PROPERTY TAX RECAP

Tax from Line 6	$ 71,343.54	$ -	$ -	$ -	$ 71,343.54
County Treasurer's Commission at 2 % of Line 6	$ 1,426.87	$ -	$ -	$ -	$ 1,426.87
Total Property Tax Requirement (To LC-3 Supporting Schedule)	$ 72,770.41	$ -	$ -	$ -	$ 72,770.41

Worksheet - Do Not Submit

GENERAL BUDGET FORM WORKSHEET

Line No.	2024-2025 ACTUAL/ESTIMATED	General Fund	Sinking Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 140,585.51	$ 142,451.37			$ 283,036.88
3	Investments	$ 15,024.99	$ 41,901.30			$ 56,926.29
4	County Treasurer's Balance	$ 454.99				$ 454.99
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 156,065.49	$ 184,352.67	$ -	$ -	$ 340,418.16
6	Personal and Real Property Taxes (See Preparation Guidelines)	$ 53,401.57				$ 53,401.57
7	Federal Receipts					$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 125.53				$ 125.53
9	State Receipts: State Aid					$ -
10	State Receipts: Other	$ 732.76	$ 29,665.18			$ 30,397.94
11	State Receipts: Property Tax Credit	$ 6,477.38				$ 6,477.38
12	Local Receipts: Nameplate Capacity Tax					$ -
13	Local Receipts: In Lieu of Tax					$ -
14	Local Receipts: Other	$ 21,473.14	$ 2,224.15			$ 23,697.29
15	Transfers In Of Surplus Fees					$ -
16	Transfers In Other Than Surplus Fees					$ -
17	**Total Resources Available** (Lines 5 thru 16)	$ 238,275.87	$ 216,242.00	$ -	$ -	$ 454,517.87
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 14,682.11				$ 14,682.11
20	Capital Improvements (Real Property/Improvements)					$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 126,835.32				$ 126,835.32
22	Debt Service: Bond Principal & Interest Payments					$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					$ -
25	Debt Service: Other					$ -
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees					$ -
29	**Total Disbursements & Transfers** (Lines 19 to 28)	$ 141,517.43	$ -	$ -	$ -	$ 141,517.43
30	**Balance Forward** (Line 17 - Line 29)	$ 96,758.44	$ 216,242.00	$ -	$ -	$ 313,000.44

Worksheet - Do Not Submit

GENERAL BUDGET FORM WORKSHEET

Line No.	2023-2024 ACTUAL	General Fund	Sinking Fund	_____ Fund	_____ Fund	TOTAL FOR ALL FUNDS
1	**Beginning Balances, Receipts, & Transfers:**					
2	Net Cash Balance	$ 163,284.59	$ 141,881.23			$ 305,165.82
3	Investments	$ 14,517.34	$ 41,133.30			$ 55,650.64
4	County Treasurer's Balance	$ 256.37				$ 256.37
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 178,058.30	$ 183,014.53	$ -	$ -	$ 361,072.83
6	Personal and Real Property Taxes (See Preparation Guidelines)	$ 49,096.74				$ 49,096.74
7	Federal Receipts					$ -
8	State Receipts: Motor Vehicle Pro-Rate	$ 147.23				$ 147.23
9	State Receipts: State Aid	$ 29,911.96				$ 29,911.96
10	State Receipts: Other	$ 654.71				$ 654.71
11	State Receipts: Property Tax Credit	$ 4,872.60				$ 4,872.60
12	Local Receipts: Nameplate Capacity Tax					$ -
13	Local Receipts: In Lieu of Tax					$ -
14	Local Receipts: Other	$ 7,925.65	$ 1,338.14			$ 9,263.79
15	Transfers In Of Surplus Fees					$ -
16	Transfers In Other Than Surplus Fees					$ -
17	**Total Resources Available** (Lines 5 thru 16)	$ 270,667.19	$ 184,352.67	$ -	$ -	$ 455,019.86
18	**Disbursements & Transfers:**					
19	Operating Expenses	$ 31,909.00				$ 31,909.00
20	Capital Improvements (Real Property/Improvements)					$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 82,692.70				$ 82,692.70
22	Debt Service: Bond Principal & Interest Payments					$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					$ -
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					$ -
25	Debt Service: Other					$ -
26	Judgments					$ -
27	Transfers Out of Surplus Fees					$ -
28	Transfers Out Other Than Surplus Fees					$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	$ 114,601.70	$ -	$ -	$ -	$ 114,601.70
30	**Balance Forward** (Line 17 - Line 29)	$ 156,065.49	$ 184,352.67	$ -	$ -	$ 340,418.16

Worksheet - Do Not Submit

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: OVERTON FIRE DISTRICT
C/O JANET ROWLING MCDERMITT MILLER CPA
4116 21ST AVE PLACE
KEARNEY NE 68845

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 OVERTON #3	Fire-District	1,190,874	391,145,302

* *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

17,451,081 Pers Prior
18,343,750 Pers Value
323,279,866 Real Prior
372,801,552 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: JANET ROWLING
OVERTON FIRE #5
P O BOX 1178
KEARNEY NE 68845

TAXABLE VALUE LOCATED IN THE COUNTY OF: PHELPS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
OVERTON FIRE #5	Fire-District	70,625	93,990,788

** 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 LARISSA DAVENPORT, PHELPS 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.

Larissa J Davenport
(signature of county assessor)

8-14-25
(date)

PHELPS COUNTY COUNTY ASSESSOR'S OFFICIAL SEAL HOLDREGE, NE

CC: County Clerk, PHELPS 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

6,553,049 Pers Prior
6,315,899 Pers Value

76,296,969 Real Prior
87,674,889 Real Value

The **Budget Hearing for the Overton Rural Fire Protection District** was held September 16, 2025 at 7:30 p.m. at the Overton Fire Hall. Present were Board members Dan Muirhead, Kerry Blythe, Jeff Purintun, Parker Larson, James Geis, and Earl Linn. Jeff Carlson was absent. Janet Rowling, CPA, and Steve Ryan, Overton village fire chief, also attended the meeting. Dan called the Budget Hearing to order. Janet Rowling explained the budget she had prepared for 2025-2026 and discussed issues relating to that. The tax asking is $72,770.41 for the budget year. The Budget Hearing was closed by a motion by Jeff P. and second by Parker; the motion carried, 6-0-1.

The **Annual Meeting of the Overton Rural Fire Protection District** was held September 16, 2025 at 7:45 p.m. at the Overton Fire Hall. Present were Board members Dan Muirhead, Kerry Blythe, Jeff Purintun, Earl Linn, James Geis, and Parker Larson. Jeff Carlson was absent. Janet Rowling, CPA, was present. Steve Ryan, Overton village fire chief, also attended the meeting. The meeting was called to order by the chairman, Dan.

The Secretary read the minutes of the last meeting, September 23, 2024. The motion to accept the minutes made by James and seconded by Parker; carried, 6-0-1.

The Treasurer's report was given by the treasurer, Earl. The General Fund checking account balance as of June 30, 2025 was $80,322.27. The Sinking (Bond) Fund had a checking account balance of $172,723.89 on the same date. There are investment CD's totaling $59,954.28 which are not included in the checking account balances. The total cash on hand for the district June 30, 2025 was $313,000.44. The motion by Jeff and second by James to accept the report carried, 6-0-1. Dan will investigate 24 month CDs that allow addition or withdrawal of funds at any time. Perhaps the CDs could be rolled together also.

A motion by Kerry to elect Earl Linn and Jeff Purintun for three-year terms was made. Parker second the motion, it carried 6-0-1. It was noted that Dan Muirhead, Kerry Blythe and Parker Larson were elected in 2024; Jeff Carlson and James Geis were elected in 2023.

Motion by Parker and seconded by Jeff P. to retain Dan as chairman and Kerry as secretary. James was nominated to be treasurer. The motion carried, 6-0-1.

Old Business: The rural fire district should receive about the same amount from the MFO for 2025-2026 in two payments, November, 2025 and May, 2026.

A final report on the new fire truck purchase (new #22) was made by Fire Chief Steve. The truck is a new 2024 F550 4x4 Ford chassis super cab (4-door, crew cab), diesel, red, with an aluminum truck bed, tank and related items. The truck has been completely paid for.

The old truck, #22, which was a grass rig purchased from the Lexington department was sold on AuctionTime for $18,456.25 (less commission fee). It was a 1988 Chevy 454 model, 4 door, 8 foot box, ¾ ton with extra tires.

The Freightliner truck needs a new pump. The pump cost is about the same as an overhaul; that is being looked into.

New Business: The Board reviewed and approved the list of income and expenses as presented by the treasurer for the year ending in June 30, 2025 in a motion by Kerry. It was second by Jeff P.; the motion carried, 6-0-1.

Janet Rowling, certified public accountant, is authorized by the Board in an engagement letter to prepare the 2025-2026 budget, the 2023-2024 and 2024-2025 historical information and any other paperwork for the coming year in a motion by Parker, second by James; motion carried, 6-0-1. The budget request is $72,770.41 for the coming year. The valuation for the budget year is $485,136,090 up from $392,267,021 the previous year.

A motion to approve a one percent (1%) increase in the total 2024-2025 funds subject to limitation was made by Kerry. It was second by Earl, motion carried 6-0-1.

A motion to approve the 2025-2026 budget document was made by James. It was second by Parker, motion carried 6-0-1.

A motion to approve the request for the audit waiver for the year ending June 30, 2025, instead of an audit, was made by Earl. Kerry second the motion, it carried, 6-0-1.

A motion to declare the Lexington Clipper-Herald as the official newspaper for printing the legal advertising for the rural fire district in the future was made by Kerry, second by James; motion carried, 6-0-1.

Parker moved to authorize James Geis to sign the signature card for the accounts at the bank, sign checks and handle any other business of the rural fire board there as needed. Jeff P. second the motion; it carried, 6-0-1.

Steve Ryan, the Overton Volunteer Fire Department chief, reported that last year's requests had been purchased and placed into service. He presented a request for needs to the rural district. The request includes: yearly pump testing on #33, $660.; SCBA flow

testing and update service (required yearly), 770.; 1-year subscription to "IamResponding" (split with the Village), 525.; fire school rooms (4-6 rooms @ $325 a room) in G.I. 1950.; SCBA air compressor test and yearly oil change, replace all air filters 750.00; metal running boards for truck #24, grass rig, 900.00; 4 pair leather boots @ 380, 1520.00; 10 SCBA mask fit/testing (required yearly) @ 30.00, 300.00; 4 Motorola pagers @ 400.00, 1,600.00; 3" ball fill valve for new truck #22, 724.00; gas detector reading O2, LEL, CO and H2S, 1915.00; 20 gal. Class A foam @120.00 per 5 gal., 480.00; 5 sets rangeland gear (pants, boots) @ 1039.00 each, 5195.00; and 2 medium SCBA masks @ 495. each, 990.00. Kerry moved to approve the request of $18,279.00, Parker second and motion carried, 6-0-1.

A motion by James to adjourn the meeting was second by Parker. The motion carried, 6-0-1.

Kerry L Blyton

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Kerry L Blyton

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Overton Rural Fire Protection District in Dawson & Phelps County
IN
Dawson 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 16th day of September 2025, at 7:30 o'clock P.M. at Overton 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	$	114,601.70
2024-2025 Actual/Estimated Disbursements & Transfers	$	141,517.43
2025-2026 Proposed Budget of Disbursements & Transfers	$	332,000.00
2025-2026 Necessary Cash Reserve	$	82,969.98
2025-2026 Total Resources Available	$	414,969.98
Total 2025-2026 Personal & Real Property Tax Requirement	$	72,770.41
Unused Budget Authority Created For Next Year	$	-
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	72,770.41
Personal and Real Property Tax Required for Bonds	$	-

ZNEZ

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ZNEZ

Certificate of Publication

State of Nebraska
Buffalo County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Beacon-Observer, a weekly newspaper published in an office maintained at Elm Creek, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 11th day of September, 2025.

Michael Happ, Publisher

Subscribed in my presence and sworn to before me this 11th day of September 2025.

Notary Public

My commission expires 28th day of August, 2027.

GENERAL NOTARY - State of Nebraska
MICHAEL ROTHER
My Comm. Exp. May 18, 2027

No. of Lines:_____; Publication Fee: $11.50

Pd 9-17-25
CK # 1555

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