2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

South Sioux City

TO THE COUNTY BOARD AND COUNTY CLERK OF

Dakota County

This budget is for the Period October 1, 2025 through September 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:

4,693,791.12	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
4,693,791.12	**Total Personal and Real Property Tax Required**

1,208,213,237.00	**Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Projected Outstanding Bonded Indebtedness as of October 1, 2025

(As of the Beginning of the Budget Year)

Principal	55,135,029.00
Interest	4,242,141.95
Total Bonded Indebtedness	59,377,170.95

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 submit Interlocal Agreement Report by September 30th.*

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?

[X] YES [ ] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

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

South Sioux City in Dakota County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	Net Cash Balance	37,728,977.34	51,198,226.14	45,903,752.19
2	Investments			
3	County Treasurer's Balance	132,186.77	401,216.08	135,000.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	**Subtotal of Beginning Balances** (Lines 1 thru 4)	**37,861,164.11**	**51,599,442.22**	**46,038,752.19**
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	4,094,584.93	4,319,296.67	4,647,317.94
7	Federal Receipts	2,657,074.33	750,959.35	1,955,000.00
8	State Receipts: Motor Vehicle Pro-Rate	13,560.77	13,665.85	13,875.00
9				
10	State Receipts: Highway Allocation and Incentives	1,823,485.73	1,846,846.00	1,849,934.00
11	State Receipts: Motor Vehicle Fee	130,012.15	129,000.00	129,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	797,455.54	1,020,790.35	913,512.01
14	State Receipts: Other	1,184,469.45	765,978.03	847,735.84
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	253,842.83	250,000.00	255,000.00
18	Local Receipts: Local Option Sales Tax	4,537,417.34	4,567,230.00	4,593,000.00
19	Local Receipts: In Lieu of Tax			
20	Local Receipts: Other	45,431,814.66	49,520,928.89	102,096,303.11
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	2,234,646.33	3,144,117.59	4,206,498.18
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	**Total Resources Available** (Lines 5 thru 23)	**101,019,528.17**	**117,928,254.95**	**167,545,928.27**
25	**Total Disbursements & Transfers** (Line 22, Pg 3, 4 & 5)	**49,420,085.95**	**71,889,502.76**	**137,245,640.10**
26	**Balance Forward/Cash Reserve** (Line 24 MINUS Line 25)	**51,599,442.22**	**46,038,752.19**	**30,300,288.17**
27	Cash Reserve Percentage			42%

PROPERTY TAX RECAP		
	Tax from Line 6	4,647,317.94
	County Treasurer Commission at 1%	46,473.18
	Total Property Tax Requirement	4,693,791.12

South Sioux City in Dakota County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund	$	3,264,565.23
Bond Fund	$	-
Library Fund	$	776,986.92
Fire Fund	$	362,463.97
Police Pension Fund	$	289,775.00
Total Tax Request	** $	4,693,791.12

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

Cash Reserve Funds

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 funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	$ -
Total Cash Reserve	$ 30,300,288.17
Remaining Cash Reserve	$ 30,300,288.17
Remaining Cash Reserve %	42%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount: _____

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

South Sioux City in Dakota County

Line No.	2025-2026 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	5,981,455.00	135,000.00	322,939.82			102,965.00	6,542,359.82
3	Public Safety - Police	4,763,506.00		333,908.80				5,097,414.80
3a	Public Safety - Fire	2,256,993.97		400,000.00				2,656,993.97
4	Public Safety - Other	1,625,305.09	200,000.00	198,737.13			86,563.84	2,110,606.06
5	Public Works - Streets	1,427,100.00	3,759,500.00	230,000.00	150,427.50			5,567,027.50
6	Public Works - Other	135,505.54		15,000.00	527,360.00			677,865.54
7	Public Health and Social Services							-
8	Culture and Recreation	2,250,110.00	3,563,721.00	155,000.00				5,968,831.00
9	Community Development	8,641,948.29		353,294.00			2,148,174.34	11,143,416.63
10	Miscellaneous	794,000.00			228,434.00		1,340,000.00	2,362,434.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	15,850,027.00	3,430,000.00		1,604,261.00			20,884,288.00
16	Solid Waste	900,232.00						900,232.00
17	Transportation							-
18	Wastewater	9,698,495.00	45,000,000.00	102,850.00	2,145,960.00	5,000,000.00		61,947,305.00
19	Water	2,015,250.00	2,150,598.78	131,183.00	337,725.00			4,634,756.78
20	Other	6,048,314.00	120,000.00	55,000.00	-		528,795.00	6,752,109.00
21	Proprietary Function Funds (Page 6)					-		-
22	**Total Disbursements & Transfers** (Lns 2 thru 21)	62,388,241.89	58,358,819.78	2,297,912.75	4,994,167.50	5,000,000.00	4,206,498.18	137,245,640.10

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
(F) **Transfers** should include Transfers and Transfers of Surplus Fees

South Sioux City in Dakota County

Line No.	2024-2025 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	3,210,212.00	135,000.00	29,575.00			99,260.23	3,474,047.23
3	Public Safety - Police	4,014,835.00		313,500.00				4,328,335.00
3a	Public Safety - Fire	1,958,795.36		346,457.11				2,305,252.47
4	Public Safety - Other	1,464,635.35	87,144.00				71,132.71	1,622,912.06
5	Public Works - Streets	1,355,388.22	4,950,000.00	351,023.91	133,015.00			6,789,427.13
6	Public Works - Other	110,674.32		14,265.77	541,020.00			665,960.09
7	Public Health and Social Services							-
8	Culture and Recreation	1,748,116.28	611,840.35	23,523.50				2,383,480.13
9	Community Development	3,692,036.66			222,597.35		1,329,395.07	5,244,029.08
10	Miscellaneous	285,000.00	420,000.00		228,434.00		1,240,000.00	2,173,434.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	15,280,498.00	2,422,720.00		1,760,582.00		-	19,463,800.00
16	Solid Waste	832,000.00						832,000.00
17	Transportation							-
18	Wastewater	4,889,298.00	5,500,000.00	31,000.00	2,207,773.00		-	12,628,071.00
19	Water	1,578,217.00	1,568,085.73	123,550.00	433,322.00		-	3,703,174.73
20	Other	5,212,176.74	478,808.10	38,000.00	-		546,595.00	6,275,579.84
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	45,631,882.93	16,173,598.18	1,270,895.29	5,526,743.35	-	3,286,383.01	71,889,502.76

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

South Sioux City in Dakota County

Line No.	2023-2024 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	4,433,433.39	19,875.00	24,460.00	-		98,905.00	4,576,673.39
3	Public Safety - Police	4,007,005.00	-	312,862.80		10,493.68		4,330,361.48
3a	Public Safety - Fire	1,600,561.15		633,936.46				2,234,497.61
4	Public Safety - Other	1,374,360.17	-	81,766.30			57,230.03	1,513,356.50
5	Public Works - Streets	1,277,946.09	2,867,574.59	84,801.00	134,930.00			4,365,251.68
6	Public Works - Other	110,121.43	-		518,590.00			628,711.43
7	Public Health and Social Services							-
8	Culture and Recreation	1,587,484.80	609,968.90	71,497.58				2,268,951.28
9	Community Development	1,943,192.90	117,943.92				643,926.30	2,705,063.12
10	Miscellaneous	209,176.22			228,434.00		910,000.00	1,347,610.22
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	11,797,286.77	1,388,936.53					13,186,223.30
16	Solid Waste	840,309.71						840,309.71
17	Transportation							-
18	Wastewater	3,882,004.69	52,082.00	2,059.97				3,936,146.66
19	Water	1,453,587.54	37,817.32					1,491,404.86
20	Other	4,489,900.04	282,347.52	10.00	698,682.15		524,585.00	5,995,524.71
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	39,006,369.90	5,376,545.78	1,211,394.11	1,580,636.15	10,493.68	2,234,646.33	49,420,085.95

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) **Transfers** should include Transfers and Transfers of Surplus Fees

South Sioux City in Dakota County

2025-2026 SUMMARY OF PROPRIETARY FUNCTION FUNDS

NOTE: COMPLETE THIS PAGE ONLY IF A SEPARATE PROPRIETARY FUNCTION FUND BUDGET IS FILED WITH THE CLERK OF THE MUNICIPALITY.

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	-	-	-	-
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME **CITY OF SOUTH SIOUX CITY**

ADDRESS **1615 1ST AVENUE**

CITY & ZIP CODE **SOUTH SIOUX CITY 68776**

TELEPHONE **402-494-7594**

WEBSITE **WWW.SOUTHSIOUXCITY.ORG**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME		NANCI WALSH	
TITLE /FIRM NAME	Chairperson	CITY CLERK/FINANCE DIRECTOR	
TELEPHONE		402-494-7594	
EMAIL ADDRESS		NWALSH@SOUTHSIOUXCITY.ORG	

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

South Sioux City

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	$ 4,362,489.64	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	**4,362,489.64**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)			4,363,811.60
See instructions below for where to find this amount			(13)
Growth Percentage per County Assessor			
26,778,419.00 / 1,105,623,061.00 =		2.42%	
2025 Growth Value / 2024 Total Valuation		(14a)	105,692.42
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)			Increase due to Growth (14)
Inflation Percentage		5.17%	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)		(15a)	225,609.06
			Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	-	
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-	
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-	
County Attorneys	(19)	-	
County Public Defenders	(20)	-	
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-	
Support of an interlocal agreement relating to public safety	(22)	-	
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-	
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	4,442.62	
Total Exceptions Utilized *(Total lines 16 thru 24)*		(25)	**4,442.62**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*		(26)	**4,698,233.74**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*		(27)	4,693,791.12
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*		(28)	**4,442.62**

South Sioux City
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 4,442.62
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	4,442.62
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	4,442.62
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	4,442.62

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception *(must agree to Computation Form, line 17)*			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	$ -
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception *(must agree to Computation Form, line 18)*	-

Municipality Levy Limit Form

South Sioux City in Dakota County

Municipality Levy				
Personal and Real Property Tax Request	(1)		4,693,791.12	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	0.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		0.00	
Tax Request Subject to Levy Limit	(8)		4,693,791.12	
Valuation	(9)		1,208,213,237	
Municipality Levy Subject to Levy Authority	(10)		0.388490	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.000000	
Community Redevelopment Authority	(12)		0.000000	
Transit Authority	(13)		0.000000	
Off Street Parking District Valuation	(14)			
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000	
Other	(16)		0.000000	
Total Levy for Compliance Purposes	(17)		0.388490	(A)
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)		0.000000	
Total Municipality Levy Authority	(20)		0.450000	(B)
Voter Approved Levy Override	(21)		0.000000	(C)

Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

South Sioux City in Dakota County

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES ☐ **This budget is for a VILLAGE; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.**

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 4,362,489.64
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

26,778,419.00 (2025 Real Growth Value per Assessor) / 1,105,623,061.00 (Prior Year Total Real Property Valuation per Assessor) = 2.42 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.42 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 192,822.04

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **4,555,311.68**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) 4,693,791.12
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

South Sioux City
IN
Dakota County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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 8 day of September 2025, at 5:00 o'clock PM, at City Hall, 1615 1st Avenue, South Sioux City, NE 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	$	49,420,085.95
2024-2025 Actual/Estimated Disbursements & Transfers	$	71,889,502.76
2025-2026 Proposed Budget of Disbursements & Transfers	$	137,245,640.10
2025-2026 Necessary Cash Reserve	$	30,300,288.17
2025-2026 Total Resources Available	$	167,545,928.27
Total 2025-2026 Personal & Real Property Tax Requirement	$	4,693,791.12
Unused Budget Authority Created For Next Year	$	4,442.62

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	4,693,791.12
Personal and Real Property Tax Required for Bonds	$	-

South Sioux City

IN

Dakota County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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 8 day of September 2025, at 5:00 o'clock PM, at City Hall, 1615 1st Avenue, South Sioux City, NE 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.

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Unused Budget Authority Created For Next Year	$	4,442.62

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	4,693,791.12
Personal and Real Property Tax Required for Bonds	$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8 day of September 2025, at 5:00 o'clock PM, at City Hall, 1615 1st Avenue, South Sioux City, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	112,304,765.38	137,245,640.10	22%
Property Tax Request	$ 4,362,489.64	$ 4,693,791.12	8%
Valuation	1,105,623,061	1,208,213,237	9%
Tax Rate	0.394573	0.388490	-2%
Tax Rate if Prior Tax Request was at Current Valuation	0.361070		

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

South Sioux City — SUBDIVISION NAME

Dakota County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
South Sioux City/Dakota County	on going	Law enforcement center/dispatch services
South Sioux City	3 years	mutual finance Org/fire protection
City of Sioux City, Iowa	10/7/02 - 10/7/22	Additional Water supply
SIMPCO	10/20/02-on going	Municipal Consulting such as grant administration
City of Sioux City, Iowa	11/15/77 - on going	Process and treat the City's raw sewage
Nebraska Public Power District	3/1/01 - on going	supply electric and electric facilities
Dakota City	3/12/04 - on going	fiber optics
Dakota County Rural Water	N/A	Supply Rural Water
Northeast Library System	N/A	Share Library resources
City of Sioux City, Iowa	3/3/94 - on going	Mutual Aid Fire Protection
Northeast Nebraska	N/A	Mutual Aid Fire Protection
City of Dakota City	12/30/05 on going	Building Inspection Services
Village of Jackson	7/2/7 - on going	Building Inspection Services
City of Homer	12/30/05 - on going	Building Inspection Services
Papio Missouri Natural Resource District	on going	storm water
Northeast Community College	5/1/2 -on going	Provide Facilities
Dakota County	on going	victims assistance

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

South Sioux City — **DakotaCounty**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Village of Jackson	9/27/99-On Going	Regional reuse plan for CDBG
City of Dakota City	1/12/04-On going	Joint Trail system
South Sioux City Public School	9/1/03-On going	Cooperative Utility Service
Dakota County	6/10/02-On going	E-911 Surcharge
City of Sioux City, Iowa	6/6/02-05 on going	Home Investment Partnership(Down Payment A
South Sioux City Housing Authority	5/24/97-On going	Provide Housing Emp. Health Ins., Phone & inte
City of Sioux City, Iowa	8/19/02-On going	Transit Services
Dakota County/City of Dakota City	on going	Storm Water Association
Woodbury County Sheriff's Dept	8/4/03-On going	Public Safety Data Sharing Network
Woodbury County Communications Commission: City of Sioux City, Iowa; Dakota County/SSC LEC:	2014-on going	GIS Data Share
Dakota County, Dakota City, Emerson, Hubbard, Jackson, Emerson Rural Fire, Homer Rural	10/1/04-9/30/09 - ong	Enhanced E 911, Emergency Telephone Servic

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

South Sioux City	Dakota County
SUBDIVISION NAME	COUNTY

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

South Sioux City Community Development Agency

City of South Sioux City, Nebraska

ORDINANCE 2025-03

AN ORDINANCE OF THE CITY OF SOUTH SIOUX CITY, NEBRASKA TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF SOUTH SIOUX CITY, NEBRASKA:

SECTION 1: That after complying with all procedures required by law, the budget presented and set forth in the budget statement is hereby approved as the Annual Appropriation Bill for the fiscal year beginning October 1, 2025, through September 30, 2026. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the City of South Sioux City, Nebraska. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Dakota County, Nebraska, for use by the levying authority.

SECTION 2: This ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

PASSED AND ADOPTED this 29th day of September, 2025.

MAYOR

ATTEST:

CITY CLERK

(SEAL)

CITY OF SOUTH SIOUX CITY, NEBRASKA
SEAL
INCORPORATED JUNE 4, 1887

COUNTY OF DAKOTA

STATE OF NEBRASKA

Michael Carnes, being first duly sworn deposes and says that he is the publisher of the Dakota County Star, a weekly newspaper, printed and published at South Sioux City, Nebraska, and of general circulation in said county. That said newspaper is a legal newspaper under the statutes of the State of Nebraska, in that said newspaper is printed in the English language, has a bonafide circulation of at least 300 copies weekly, has been published within the County of Dakota for 52 successive weeks prior to the publication of the annexed notice and is printed while in an office maintained at South Sioux City, in Dakota County, Nebraska; that the annexed Advertisement or Notice was published in said newspaper ..1.... consecutive weeks, the first publication being on the 4..... day of ...Sept...., ..2025 and the last publication being on the ..... day of .....

.....
Publisher

Subscribed and sworn to before me this ..4..... day of Sept... A.D., ..2025..

Jaclyn Nicole Mahr
Notary Public

My Commission expires..4-22-29.....

Publication Fees $...158.40.....

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

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

South Sioux City

IN

Dakota County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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 8 day of September 2025, at 5:00 o'clock PM, at City Hall, 1615 1st Avenue, South Sioux City, NE 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.

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Total 2025-2026 Personal & Real Property Tax Requirement	$4,693,791.12
Unused Budget Authority Created For Next Year	$4,442.62
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$4,693,791.12
Personal and Real Property Tax Required for Bonds	$-

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

(format for all counties and cities.)

TAX YEAR 2025

(certification required on or before August 20th of each year)

TO: SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
SOUTH SIOUX CITY	City/Village	26,778,419	1,208,213,237	1,105,623,061	2.42

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 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.*
Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.
[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

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

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

147,647,776 Pers Prior
134,170,467 Pers Value

957,975,285 Real Prior
1,074,042,770 Real Value

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
(certification required annually)

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
25TH/39TH STREETS	0	0

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
(certification required annually)

TO City or Community Redevelopment Authority (CRA):
SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
REDEVELOPMENT AREA #2	19,280,834	37,552,266

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
WEST 29TH & HWY 77 PROJEC	13,300,490	29,218,870

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

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CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
(certification required annually)

TO City or Community Redevelopment Authority (CRA):
SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CROSSING PROJEC	141,000	1,508,235

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

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CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
(certification required annually)

TO City or Community Redevelopment Authority (CRA):
SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CROSSING PII	196,800	2,585,095

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

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CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CR. PROJ-LOT 35	35,975	2,203,215

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CR. P1, SUBPH3	40,000	745,965

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
(certification required annually)

TO City or Community Redevelopment Authority (CRA): SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
ROYDON REDEV PR PI	128,280	23,483,750

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
(certification required annually)

TO City or Community Redevelopment Authority (CRA):
SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HOVEY CONST REDEV PR-PHAS	14,770	753,175

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CROSSING PROJEC	20,000	4,572,630

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HOVEY CONSTRUCTION REDEV	167,865	2,097,760

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HOVEY CONST PH 1 SUBPH C	75,220	1,214,895

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CROSS PH1 SUB 5	223,000	2,021,235

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
(certification required annually)

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CR PH 1 SUB 6	160,000	411,115

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
(certification required annually)

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HOVEY REDEV. PH II-SUB A	93,425	1,501,625

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
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FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
(certification required annually)

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HOVEY REDEV PR PH 2 SUB B	155,145	1,838,375

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

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CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
(certification required annually)

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
ROYDON, LLC REDEV PHIII	0	0

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
THE MARINA INN REDEV PR	1,628,045	5,545,505

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
ROYDON LLC, REDEV PH 2	158,975	24,783,735

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

A meeting of the City Council of the City of South Sioux City, Nebraska, was held at the South Sioux City Council Chambers, 1615 1st Avenue in said City on the 29th day of September 2025, at 5:00 P.M.

Present: Mayor Rod Koch and Council Members: Jasper Kriens, James Gunsolley, Dan Bousquet, Ben Schultz, Monty Peters, Randy Meyer, Mahamud Osman and Yahaira Schultz.

Absent: None.

Media in attendance: Dakota County Star. Notice of the proceeding was given in advance thereof by advertising in the Dakota County Star and Mundo Latino attached to these minutes. Notice of the proceedings was given to the Mayor and all members of the Council and a copy of their acknowledgement of receipt of notice and the agenda is attached to these minutes. Availability of the agenda was communicated in advance notice to the Media, Mayor and Council of this proceeding and was open to the attendance of the public.

Mayor Koch, stated that a current copy of the Open Meetings Act is posted on the north wall in the rear of the Council Chambers and is available for review by citizens in attendance. A sign-in sheet is available at the entrance to Council Chambers. We ask for your assistance by signing in as this is a Federal Grant requirement. It is strictly voluntary to complete the sign-in sheet.

The City Clerk introduced the following Ordinance

ORDINANCE 2025-03

AN ORDINANCE OF THE CITY OF SOUTH SIOUX CITY, NEBRASKA TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR AN EFFECTIVE DATE.

Peters motioned to suspend the rules on Ordinance 2025.03 its first reading and moved that the statutory rules requiring on three different days be suspended, seconded by Kriens. Voting Aye: Osman, Peters, Y. Schultz, Meyer, Kriens, Bousquet, Gunsolley and B. Schultz. Voting No: none

B. Schultz motioned for final passage of Ordinance 2025.03, seconded by Meyer. Voting Aye: Osman, Peters, Y. Schultz, Meyer, Kriens, Bousquet, Gunsolley and B. Schultz. Voting No: none

Meyer motioned, seconded by Gunsolley approval of the following Resolution.

RESOLUTION 2025-24

RESOLUTION SETTING THE PROPERTY TAX REQUEST

Voting Aye: Osman, Peters, Y. Schultz, Meyer, Kriens, Bousquet, Gunsolley and B. Schultz. Voting No: none

Peters motioned at 5:07 p.m. to adjourn the meeting, seconded by Y. Schultz. Voting Aye: Osman, Peters, Y. Schultz, Meyer, Kriens, Bousquet, Gunsolley and B. Schultz. Voting No: none

These minutes are subject to city council approval.

A copy of the minutes in their entirety is available at City Hall, 1615 1st Avenue., Monday-Friday, 8:00 a.m. – 5:00 p.m. and the City's website at www.southsiouxcity.org

Nanci Walsh – City Clerk

RESOLUTION 2025-24

RESOLUTION SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provide that the Governing Body of the City of South Sioux City passes by a majority vote a resolution or ordinance setting the tax request; and
WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the City of South Sioux City resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	$ 3,264,565.23
Library Fund	$ 776,986.92
Fire Fund	$ 362,463.97
Police Pension	$ 289,775.00
Total	$ 4,693,791.12

2. The total assessed value of property differs from last year's total assessed value by 9.28 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.36107 per $100 of assessed value.

4. The City of South Sioux City proposes to adopt a property tax request that will cause its tax rate to be 0.388490 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of South Sioux City will increase last year's budget by 22.21 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Passed and adopted this 29th day of September, 2025.

Rod Koch, Mayor

Nanci Walsh, City Clerk

CITY OF SOUTH SIOUX CITY, NEBRASKA
SEAL
INCORPORATED JUNE 4, 1887