

2024-2025  
**STATE OF NEBRASKA**  
**CITY/VILLAGE BUDGET FORM**

**"AS AMENDED"**

City or Village of Dakota City  
 TO THE COUNTY BOARD AND COUNTY CLERK OF  
Dakota County

This budget is for the Period October 1, 2024 through September 30, 2025

**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:

\$	417,464.00	Property Taxes for Non-Bond Purposes
\$	195,000.00	Principal and Interest on Bonds
\$	612,464.00	<b>Total Personal and Real Property Tax Required</b>

**Projected Outstanding Bonded Indebtedness as of October 1, 2024**  
*(As of the Beginning of the Budget Year)*

Principal	\$	4,905,000.00
Interest	\$	788,627.00
Total Bonded Indebtedness	\$	5,693,627.00

\$ 134,643,126 **Total Certified Valuation (All Counties)**  
*(Certification of Valuation(s) from County Assessor MUST be attached)*

**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, 2023 through June 30, 2024?

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, 2023 through June 30, 2024?

YES  NO

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

**County Clerk's Use ONLY**

**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](http://auditors.nebraska.gov)

Questions - E-Mail: [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)

**Submission Information**

**Budget Due by 9-30-2024**

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	Net Cash Balance	\$ 1,601,833.00	\$ 1,782,327.69	\$ 2,187,024.69
2	Investments	\$ 35,495.00	\$ 35,613.00	\$ 35,613.00
3	County Treasurer's Balance	\$ 16,125.00	\$ 28,111.00	\$ 28,111.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)	\$ 891,767.00	\$ 795,386.00	\$ 245,541.00
5	<b>Subtotal of Beginning Balances (Lines 1 thru 4)</b>	<b>\$ 2,545,220.00</b>	<b>\$ 2,641,437.69</b>	<b>\$ 2,496,289.69</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 576,481.00	\$ 591,500.00	\$ 606,400.00
7	Federal Receipts	\$ -		
8	State Receipts: Motor Vehicle Pro-Rate	\$ 1,923.69	\$ 1,500.00	\$ 1,500.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 300,553.00	\$ 311,403.00	\$ 326,135.00
11	State Receipts: Motor Vehicle Fee	\$ 19,991.00	\$ 20,000.00	\$ 19,500.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	\$ 182,400.00	\$ 192,471.00	\$ 244,480.00
14	State Receipts: Other	\$ 800.00		
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	\$ 46,075.00	\$ 45,000.00	\$ 45,000.00
18	Local Receipts: Local Option Sales Tax	\$ 392,522.00	\$ 300,000.00	\$ 320,000.00
19	Local Receipts: In Lieu of Tax	\$ 20,638.00	\$ 20,000.00	\$ 20,000.00
20	Local Receipts: Other	\$ 430,724.00	\$ 1,104,500.00	\$ 538,600.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees			
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ 1,316,448.00	\$ 2,236,204.00	\$ 2,297,330.00
24	<b>Total Resources Available (Lines 5 thru 23)</b>	<b>\$ 5,833,775.69</b>	<b>\$ 7,464,015.69</b>	<b>\$ 6,915,234.69</b>
25	<b>Total Disbursements &amp; Transfers (Line 22, Pg 3, 4 &amp; 5)</b>	<b>\$ 3,192,338.00</b>	<b>\$ 4,967,726.00</b>	<b>\$ 4,967,820.00</b>
26	<b>Balance Forward/Cash Reserve (Line 24 MINUS Line 25)</b>	<b>\$ 2,641,437.69</b>	<b>\$ 2,496,289.69</b>	<b>\$ 1,947,414.69</b>
27	Cash Reserve Percentage			44%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 606,400.00
		County Treasurer Commission at 1%		\$ 6,064.00
		<b>Total Property Tax Requirement</b>		<b>\$ 612,464.00</b>



Line No.	<b>2024-2025 ADOPTED BUDGET Disbursements &amp; Transfers</b>	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	<b>TOTAL</b>
1	Governmental:							
2	General Government	\$ 366,396.00						\$ 366,396.00
3	Public Safety - Police	\$ 76,000.00						\$ 76,000.00
3a	Public Safety - Fire	\$ 119,000.00		\$ 140,000.00		\$ 160,000.00		\$ 419,000.00
4	Public Safety - Other	\$ 29,750.00			\$ 60,000.00			\$ 89,750.00
5	Public Works - Streets	\$ 554,818.00	\$ 150,000.00		\$ 4,400.00	\$ 20,000.00		\$ 729,218.00
6	Public Works - Other							\$ -
7	Public Health and Social Services							\$ -
8	Culture and Recreation	\$ 138,841.00	\$ 3,000.00	\$ 10,000.00				\$ 151,841.00
9	Community Development							\$ -
10	Miscellaneous		\$ 230,000.00	\$ -	\$ 398,466.00			\$ 628,466.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater							\$ -
19	Water							\$ -
20	Other							\$ -
21	Proprietary Function Funds (Page 6)					\$ 2,507,149.00		\$ 2,507,149.00
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>\$ 1,284,805.00</b>	<b>\$ 383,000.00</b>	<b>\$ 150,000.00</b>	<b>\$ 462,866.00</b>	<b>\$ 2,687,149.00</b>	<b>\$ -</b>	<b>\$ 4,967,820.00</b>

- (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

City or Village of                     Dakota City                     in           Dakota                     County

Line No.	<b>2023-2024 ACTUAL/ESTIMATED Disbursements &amp; Transfers</b>	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	<b>TOTAL</b>
1	Governmental:							
2	General Government	\$ 333,111.00						\$ 333,111.00
3	Public Safety - Police	\$ -						\$ -
3a	Public Safety - Fire	\$ 170,100.00		\$ 40,000.00		\$ 150,000.00		\$ 360,100.00
4	Public Safety - Other	\$ 27,200.00			\$ 30,000.00			\$ 57,200.00
5	Public Works - Streets	\$ 491,966.00	\$ 775,000.00		\$ 26,076.00	\$ 20,000.00		\$ 1,313,042.00
6	Public Works - Other							\$ -
7	Public Health and Social Services							\$ -
8	Culture and Recreation	\$ 122,390.00	\$ 4,000.00					\$ 126,390.00
9	Community Development							\$ -
10	Miscellaneous				\$ 388,958.00			\$ 388,958.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater							\$ -
19	Water							\$ -
20	Other							\$ -
21	Proprietary Function Funds					\$ 2,388,925.00		\$ 2,388,925.00
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 1,144,767.00</b>	<b>\$ 779,000.00</b>	<b>\$ 40,000.00</b>	<b>\$ 445,034.00</b>	<b>\$ 2,558,925.00</b>	<b>\$ -</b>	<b>\$ 4,967,726.00</b>

- (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

City or Village of                     Dakota City                     in           Dakota                     County

Line No.	<b>2022-2023 ACTUAL Disbursements &amp; Transfers</b>	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	<b>TOTAL</b>
1	Governmental:							
2	General Government	\$ 288,938.00						\$ 288,938.00
3	Public Safety - Police	\$ -						\$ -
3a	Public Safety - Fire	\$ 360,181.00						\$ 360,181.00
4	Public Safety - Other							\$ -
5	Public Works - Streets	\$ 545,187.00						\$ 545,187.00
6	Public Works - Other							\$ -
7	Public Health and Social Services							\$ -
8	Culture and Recreation	\$ 145,133.00						\$ 145,133.00
9	Community Development							\$ -
10	Miscellaneous				\$ 440,070.00			\$ 440,070.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste							\$ -
17	Transportation							\$ -
18	Wastewater							\$ -
19	Water							\$ -
20	Other							\$ -
21	Proprietary Function Funds					\$ 1,412,829.00		\$ 1,412,829.00
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>\$ 1,339,439.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 440,070.00</b>	<b>\$ 1,412,829.00</b>	<b>\$ -</b>	<b>\$ 3,192,338.00</b>

- (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

**2024-2025 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
Combined Utilities	\$ 245,541.00	\$ 2,297,330.00	\$ 2,507,149.00	\$ 35,722.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
<b>TOTAL</b>	<u>\$ 245,541.00</u> (Forward to Page 2, Line 4)	<u>\$ 2,297,330.00</u> (Forward to Page 2, Line 23)	<u>\$ 2,507,149.00</u> (Forward to Page 3, Line 21)	<u>\$ 35,722.00</u>

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	<b>City of Dakota City</b>
ADDRESS	<b>1511 Broadway</b>
CITY & ZIP CODE	<b>Dakota City, NE 68731</b>
TELEPHONE	<b>402-987-3448</b>
WEBSITE	<b>www.dakotacity.net</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME		Bob Kratky	Graham Forbes
TITLE /FIRM NAME	Chairperson	City Administrator	Accountant
TELEPHONE		402-987-3448	712-546-7801
EMAIL ADDRESS		admin@dakotacity.net	gforbes@williamscpas.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
- Preparer

**2024-2025 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	612,464.00
Motor Vehicle Pro-Rate	(2)	\$	1,500.00
In-Lieu of Tax Payments	(3)	\$	20,000.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))	(4)	\$	260,000.00
<b>LESS:</b> Amount Spent During 2023-2024	(5)	\$	325,307.00
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(6)	\$	110,000.00
Amount to be included as Restricted Funds ( <b>Cannot Be A Negative Number</b> )	(7)	\$	-
Motor Vehicle Tax	(8)	\$	45,000.00
Local Option Sales Tax	(9)	\$	320,000.00
Transfers of Surplus Fees	(10)	\$	-
Highway Allocation and Incentives	(11)	\$	326,135.00
	(12)		
Motor Vehicle Fee	(13)	\$	19,500.00
Municipal Equalization Fund	(14)	\$	244,480.00
Insurance Premium Tax	(15)	\$	-
Nameplate Capacity Tax	(15a)	\$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>		(16)	<b>\$ 1,589,079.00</b>

**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	(17)	\$	360,000.00
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )			
Agrees to Line (6).	(18)	\$	110,000.00
Allowable Capital Improvements	(19)	\$	250,000.00
Bonded Indebtedness	(20)	\$	195,000.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)		
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	236,000.00
Public Safety Communication Project (Statute 86-416)	(23)		
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)		
Local Option Sales and Use Tax within Good Life District	(23b)		
Payments to Retire Interest-Free Loans from the Department of Aeronautics ( <b>Public Airports Only</b> )	(24)		
Judgments	(25)		
Refund of Property Taxes to Taxpayers	(26)		
Repairs to Infrastructure Damaged by a Natural Disaster	(27)		
<b>TOTAL LID EXCEPTIONS (B)</b>		(28)	<b>\$ 681,000.00</b>

<b>TOTAL RESTRICTED FUNDS                  For Lid Computation                  (To Line 9 of the Lid Computation Form)</b>	<b>\$ 908,079.00</b>
To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28	

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

City or Village of \_\_\_\_\_ **Dakota City** \_\_\_\_\_

IN

\_\_\_\_\_ **Dakota** \_\_\_\_\_ County

**LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025**

**PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2**

**OPTION 1**

**Prior Year Restricted Funds Authority** (Base Amount) = Line (8) from last year's Lid Form 926,003.31  
Option 1 - (Line 1)

**OPTION 2**

*Only use if a vote was taken at a townhall meeting to exceed Lid for one year*

Line (1) of Prior Year Lid Computation Form Option 2 - (A)

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) %  
Option 2 - (B)

Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B) -  
Option 2 - (C)

**Calculated Prior Year Restricted Funds Authority** (Base Amount) Line (A) Plus Line (C) -  
Option 2 - (Line 1)

**CURRENT YEAR ALLOWABLE INCREASES**

**1** **BASE LIMITATION PERCENT INCREASE (2.5%)** 2.50 %  
(2)

**2** **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** - %  
(3)

$$\frac{962,060.00}{2024 \text{ Value Attributable to Growth per Assessor}} \div \frac{116,444,240.00}{2023 \text{ Valuation}} = \frac{0.83}{\text{Multiply times 100 To get \%}}$$

**3** **ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE** 1.00 %  
(4)

$$\frac{4}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{80.00}{\%}$$
 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** %  
(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) 3.50 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 32,410.12  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 958,413.43  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule 908,079.00  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 50,334.43  
(10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.**

# Municipality Levy Limit Form

City or Village of                     Dakota City                     in           Dakota                     County

**Municipality Levy**

Personal and Real Property Tax Request	(1)		612,464.00
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	195,000.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		195,000.00
Tax Request Subject to Levy Limit	(8)		417,464.00
Valuation	(9)		134,643,126
Municipality Levy Subject to Levy Authority	(10)		0.310052
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)		0.310052 (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.

**2024-2025 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) \$ 597,415.00  
*(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**

$$\frac{618,275.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{116,444,240.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = 0.53 \% (3)$$

*Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.*

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.53 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 15,114.60

**TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** (6) \$ 612,529.60

**ACTUAL PROPERTY TAX REQUEST**

**2024-2025 ACTUAL Total Property Tax Request** (7) \$ 612,464.00  
*(Total Personal and Real Property Tax Required from Cover Page)*

**Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or 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.

City or Village of \_\_\_\_\_ Dakota 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 \_\_\_\_\_ day of \_\_\_\_\_ 2024, at \_\_\_\_\_ o'clock \_\_\_\_\_, at \_\_\_\_\_ 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.

2022-2023 Actual Disbursements & Transfers	\$ 3,192,338.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$ 4,967,726.00
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 4,967,820.00
2024-2025 Necessary Cash Reserve	\$ 1,947,414.69
2024-2025 Total Resources Available	\$ 6,915,234.69
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 612,464.00
Unused Budget Authority Created For Next Year	\$ 50,334.43

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 417,464.00
Personal and Real Property Tax Required for Bonds	\$ 195,000.00

**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 \_\_\_\_\_ day of \_\_\_\_\_ 2024, at \_\_\_\_\_ o'clock \_\_\_\_\_, at \_\_\_\_\_ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	4,967,726.00	4,967,820.00	0%
Property Tax Request	\$ 597,415.00	\$ 612,464.00	3%
Valuation	116,444,240	134,643,126	16%
Tax Rate	0.503514	0.454880	-10%
Tax Rate if Prior Tax Request was at Current Valuation	0.443703		

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. \_\_\_\_\_**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City or Village of \_\_\_\_\_ Dakota 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 or Village of \_\_\_\_\_ Dakota City \_\_\_\_\_ resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	\$	360,464.00
Bond Fund:	\$	195,000.00
Library Fund:	\$	57,000.00

2. The total assessed value of property differs from last year’s total assessed value by 15.63 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 0.443703 per \$100 of assessed value.

4. The City or Village of \_\_\_\_\_ Dakota City \_\_\_\_\_ proposes to adopt a property tax request that will cause its tax rate to be 0.45488 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 or Village of \_\_\_\_\_ Dakota City \_\_\_\_\_ will increase (or decrease) last year’s budget by 0 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # \_\_\_\_\_.

Voting yes were:

Voting no were:

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Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2024



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 ..... consecutive weeks, the first publication being on the 17<sup>th</sup> day of Sept., 2025, and the last publication being on the 25<sup>th</sup> day of Sept., 2025.

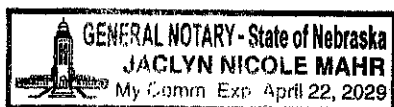
*[Signature]*  
Publisher

Subscribed and sworn to before me this 18<sup>th</sup> day of Sept. A.D., 2025

*[Signature]*  
Notary Public

My Commission expires 4-22-29

Publication Fees \$.....*0.00*  
Notary Fees \$.....*0*..... Total Fees \$.....*162.00*



**NOTICE OF HEARING TO AMEND THE BUDGET FOR**

City of Dakota City  
IN  
Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-511, that the governing body will meet on the 22<sup>nd</sup> day of September, 2025, at 5 o'clock at Dakota City, City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the 17<sup>th</sup> day of September, 2024. Due to unforeseen circumstances, actual expenditures for the current fiscal year will differ from budgeted expenditures unless the current fiscal year budget of expenditures is revised. This is due to the timing of a down payment due for new ambulance and other smaller revisions due to increased operating costs. The originally adopted budget of expenditures cannot be reduced during the remainder of the current fiscal year to meet the need for additional money because of the proximity to year end and costs that cannot be avoided. The budget detail is available at the office of the Clerk during regular business hours.

Robert Kralky  
Clerk/Secretary

**Summary of Proposed Revised Budget**

2022-2023 Actual Disbursements & Transfers	\$ 3,192,338.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$ 4,967,726.00
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 4,967,820.00
2024-2025 Necessary Cash Reserve	\$ 1,947,415.00
2024-2025 Total Resources Available	\$ 6,915,235.00
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 612,464.00
Unused Budget Authority Created For Next Year	\$ 50,334.00

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Bonds	\$ 195,000.00
Personal and Real Property Tax Required for All Other Purposes	\$ 417,464.00

**Summary of Originally Adopted Budget**

2022-2023 Actual Disbursements & Transfers	\$ 3,192,338.00
2023-2024 Actual/Estimated Disbursements & Transfers	\$ 4,967,726.00
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 4,757,820.00
2024-2025 Necessary Cash Reserve	\$ 2,097,415.00
2024-2025 Total Resources Available	\$ 6,855,235.00
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 612,464.00
Unused Budget Authority Created For Next Year	\$ 50,334.00

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Bonds	\$ 195,000.00
Personal and Real Property Tax Required for All Other Purposes	\$ 417,464.00

## Dakota City Council Meeting Minutes

The Dakota City City Council met in a special session on September 29, 2025. Notice of the meeting had been posted at three separate locations and sent out to various media outlets, as well as, was shared with the Mayor and the City Council. Notices included information that an agenda was available from the Office of the City Clerk.

Mayor Yacevich called the meeting to order at 5:03 p.m.

The following members were present: Lane, Groetken, Korthuis. Absent: Rasmussen.

Mayor Yacevich announced the availability of the Open Meetings Act.

Public Comment Period: None.

Motion by Groetken seconded by Korthuis to excuse Councilman Rasmussen from the meeting. Roll call vote: Voting Aye: Groetken, Korthuis, Lane. Nay: None. Absent: Rasmussen. Motion carried.

Moved by Groetken, seconded by Lane, to approve the consent agenda for September 29, 2025. Said motion includes approval of minutes from September 24, 2025. Roll call vote: Voting Aye: Korthuis, Lane, Groetken. Nay: None. Absent: Rasmussen. Motion carried.

Mayor Yacevich opened a public hearing at 5:05 p.m. The purpose of the hearing was to hear support, opposition, criticism, suggestions or observations from taxpayers about the proposed amendment to the 2024-2025 budget. No member of the public provided comments. The public hearing was closed at 5:06 p.m.

Moved by Groetken, seconded by Korthuis, to approve the amendment to the 2024-2025 budget. Roll call vote: Voting Aye: Lane, Groetken, Korthuis. Nay: None. Absent: Rasmussen. Motion carried.

Moved by Lane, seconded by Groetken, to approve Resolution 2025-12. Said Resolution authorizes the unused budget authority of \$54,244.09 from the 2024-2025 fiscal year's budget to be carried forward to the 2025-2026 fiscal year's budget. Roll call vote: Voting Aye: Korthuis, Lane, Groetken. Nay: None. Absent: Rasmussen. Motion carried.

Mayor Yacevich opened a public hearing at 5:07 p.m. The purpose of the hearing was to hear support, opposition, criticism, suggestions or observations from taxpayers about setting the final tax request for Fiscal Year 2025-2026. No member of the public provided comments. The public hearing was closed at 5:08 p.m.

Moved by Lane, seconded by Korthuis, to approve Resolution 2025-13. Said Resolution authorizes setting and determining the property tax request for Fiscal Year 2025-2026, which is set at \$671,650.00. Roll call vote: Voting Aye: Groetken, Korthuis, Lane. Nay: None. Absent: Rasmussen. Motion carried.

Moved by Lane, seconded by Groetken, to suspend the rules and waive the three required readings on Ordinance 1003. Said Ordinance pertains to the adoption of the Budget Statement to be termed the Annual Appropriation Bill for the fiscal year beginning October 1, 2025 through September 30, 2026. Roll call vote: Voting Aye: Lane, Groetken, Korthuis. Nay: None. Absent: Rasmussen. Motion carried.

Moved by Lane, seconded by Korthuis to adopt Ordinance 1003. Said Ordinance pertains to the adoption of the Budget Statement to be termed the Annual Appropriation Bill for the fiscal year beginning October 1, 2025 through September 30, 2026. Roll call vote: Voting Aye: Lane, Groetken, Korthuis. Nay: None. Absent: Rasmussen. Motion carried.

There being no further discussion, the meeting was adjourned by Mayor Yacevich at 5:13 p.m.

/s/ Robert Kratky  
City Administrator/Clerk/Treasurer