

2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City or Village of Dakota 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:

476,650.00	Property Taxes for Non-Bond Purposes
195,000.00	Principal and Interest on Bonds
671,650.00	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2025
(As of the Beginning of the Budget Year)

Principal	4,460,000.00
Interest	655,546.25
Total Bonded Indebtedness	5,115,546.25

147,398,230.00	Total Certified Valuation (All Counties) <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>
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Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

YES
 NO

If YES, Please submit Interlocal Agreement Report by September 30th.

County Clerk's Use ONLY

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
 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

City or Village of _____ Dakota 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	1,782,327.69	1,787,003.69	1,447,947.69
2	Investments	35,613.00	35,831.00	35,831.00
3	County Treasurer's Balance	28,111.00	102,885.00	102,885.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)	795,386.00	911,588.00	701,769.00
5	Subtotal of Beginning Balances (Lines 1 thru 4)	2,641,437.69	2,837,307.69	2,288,432.69
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	600,396.00	606,400.00	665,000.00
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	1,988.00	1,500.00	1,100.00
9				
10	State Receipts: Highway Allocation and Incentives	309,917.00	326,135.00	311,699.00
11	State Receipts: Motor Vehicle Fee	21,941.00	19,500.00	20,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	193,587.00	244,480.00	256,778.00
14	State Receipts: Other	10,855.00		
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	47,209.00	45,000.00	43,000.00
18	Local Receipts: Local Option Sales Tax	326,358.00	320,000.00	320,000.00
19	Local Receipts: In Lieu of Tax	21,835.00	20,000.00	21,000.00
20	Local Receipts: Other	901,454.00	538,600.00	3,124,072.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees			
23	Proprietary Function Funds (Only if Page 6 is Used)	2,160,402.00	2,297,330.00	1,366,431.00
24	Total Resources Available (Lines 5 thru 23)	7,237,379.69	7,256,252.69	8,417,512.69
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	4,400,072.00	4,967,820.00	6,698,108.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	2,837,307.69	2,288,432.69	1,719,404.69
27	Cash Reserve Percentage			48%
PROPERTY TAX RECAP		Tax from Line 6		665,000.00
		County Treasurer Commission at 1%		6,650.00
		Total Property Tax Requirement		671,650.00

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	\$	419,650.00
Bond Fund	\$	195,000.00
_____ Library _____ Fund	\$	57,000.00
_____ Fund		
Total Tax Request	** \$	671,650.00

** 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	\$	1,719,404.69
Remaining Cash Reserve	\$	1,719,404.69
Remaining Cash Reserve %		48%

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: _____

City or Village of Dakota 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	389,807.00				-		389,807.00
3	Public Safety - Police	76,000.00						76,000.00
3a	Public Safety - Fire	90,256.00		40,000.00	9,744.00	160,000.00		300,000.00
4	Public Safety - Other							-
5	Public Works - Streets	511,563.00	2,550,000.00	44,000.00		40,000.00		3,145,563.00
6	Public Works - Other	29,750.00		218,272.00	-			248,022.00
7	Public Health and Social Services							-
8	Culture and Recreation	142,054.00	3,000.00	4,500.00				149,554.00
9	Community Development							-
10	Miscellaneous		290,000.00		411,019.00			701,019.00
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)					1,688,143.00		1,688,143.00
22	Total Disbursements & Transfers (Lns 2 thru 21)	1,239,430.00	2,843,000.00	306,772.00	420,763.00	1,888,143.00	-	6,698,108.00

- (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.	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	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					2,507,149.00		2,507,149.00
22	Total Disbursements & Transfers (Ln 2 thru 21)	1,284,805.00	383,000.00	150,000.00	462,866.00	2,687,149.00	-	4,967,820.00

- (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.	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	341,427.00						341,427.00
3	Public Safety - Police							-
3a	Public Safety - Fire	358,006.00						358,006.00
4	Public Safety - Other							-
5	Public Works - Streets	675,286.00						675,286.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	82,720.00						82,720.00
9	Community Development							-
10	Miscellaneous				898,433.00			898,433.00
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					2,044,200.00		2,044,200.00
22	Total Disbursements & Transfers (Ln 2 thru 21)	1,457,439.00	-	-	898,433.00	2,044,200.00	-	4,400,072.00

- (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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

	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

City or Village of _____ Dakota City _____
 2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request <i>(from prior year budget - Cover Page submitted to the State Auditor)</i>	(1)	<u>\$ 612,464.00</u>	
Less: Prior Year Exceptions Utilized <i>(Will all be zero for 2025-2026 budget because first year of new cap)</i>			
Approved Bonds <i>(prior year line 16)</i>	(2)	<u> -</u>	
Emergency Response <i>(prior year line 17)</i>	(3)	<u> -</u>	
Public Safety Services <i>(prior year line 18)</i>	(4)	<u> -</u>	
County Attorneys <i>(prior year line 19)</i>	(5)	<u> -</u>	
County Public Defenders <i>(prior year line 20)</i>	(6)	<u> -</u>	
Response to Public Safety Threat <i>(prior year line 21)</i>	(7)	<u> -</u>	
Public Safety Interlocal Agreements <i>(prior year line 22)</i>	(8)	<u> -</u>	
Voter Approved Increase <i>(prior year line 23)</i>	(9)	<u> -</u>	
Unused authority used in the prior year <i>(prior year line 24)</i>	(10)	<u> -</u>	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	(11)	<u> -</u>	
Preliminary Property Tax Request Authority (line 1 - line 11)			(12) <u>612,464.00</u>

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)		<u>612,505.00</u>	
<i>See instructions below for where to find this amount</i>			(13)
Growth Percentage per County Assessor			
<u>314,255.00</u> / <u>134,643,126.00</u> = <u>0.23%</u>			
2025 Growth Value	2024 Total Valuation	(14a)	<u>1,429.58</u>
<i>(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)</i>			Increase due to Growth (14)
Inflation Percentage			
<u>5.17%</u>			
<i>(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)</i>			<u>31,666.51</u>
			Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds <i>(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))</i>	(16)	<u>30,000.00</u>	
Response to a declared emergency in the prior year & certified to the Auditor <i>(Must agree to total on Schedule 2)</i>	(17)	<u> -</u>	
Public Safety Services, as defined in §13-320 <i>(Must agree to total on Schedule 3)</i>	(18)	<u> -</u>	
County Attorneys	(19)	<u> -</u>	
County Public Defenders	(20)	<u> -</u>	
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)	<u> -</u>	
Support of an interlocal agreement relating to public safety	(22)	<u> -</u>	
Voter approved increase pursuant to § 13-3405 <i>(MUST attach sample ballot language and certified election results)</i>	(23)	<u> -</u>	
Prior Year's Unused Property Tax Request Authority used this year <i>(Cannot exceed amount on Supporting Schedule 1, line 1)</i>	(24)	<u> -</u>	
Total Exceptions Utilized (Total lines 16 thru 24)	(25)	<u>30,000.00</u>	
2025-2026 Total Property Tax Request Authority (Total lines 12, 14, 15, 25)	(26)	<u>675,560.09</u>	
2025-2026 ACTUAL Property Tax Request (from Cover Page - Page 1)	(27)	<u>671,650.00</u>	
Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) <i>(Line 26 - Line 27, MUST be greater than or equal to \$0.00)</i>	(28)	<u>3,910.09</u>	

Municipality Levy Limit Form

City or Village of **Dakota City** in **Dakota County**

Municipality Levy

Personal and Real Property Tax Request	(1)		671,650.00
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)		476,650.00
Valuation	(9)		147,398,230
Municipality Levy Subject to Levy Authority	(10)		0.323376
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)		0.323376 (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.

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 24th day of September 2025, at 5:00 o'clock P.M., at 1511 Broadway, Dakota City 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	\$ 4,400,072.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 4,967,820.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 6,698,108.00
2025-2026 Necessary Cash Reserve	\$ 1,719,404.69
2025-2026 Total Resources Available	\$ 8,417,512.69
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 671,650.00
Unused Budget Authority Created For Next Year	\$ 54,244.09

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 476,650.00
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 24th day of September 2025, at 5:00 o'clock P.M., at 1511 Broadway, Dakota City 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	4,757,820.00	6,698,108.00	41%
Property Tax Request	\$ 612,464.00	\$ 671,650.00	10%
Valuation	134,643,126	147,398,230	9%
Tax Rate	0.454880	0.455670	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.415517		

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) 612,464.00
(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

$$\frac{314,255.00}{\text{2025 Real Growth Value per Assessor}} \div \frac{134,643,126.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.23} \% \text{ (3)}$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.23 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 13,657.95

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 626,121.95
(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) 671,650.00
(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.

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 2025-2026 property tax request be set at:

General Fund:	\$	419,650.00
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 9.47 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 0.415517 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 0.45567 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 40.78 percent.

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

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025

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: DAKOTA CITY ADMINISTRATOR
PO BOX 482**

**DAKOTA CITY NE 68731-0000
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
DAKOTA CITY	City/Village	314,255	147,398,230	134,643,126	0.23

* 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.


(signature of county assessor)

8/12/25
(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

2,548,776 Pers Prior
2,176,021 Pers Value

132,094,350 Real Prior
145,228,209 Real Value

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 .. 2 consecutive weeks, the first publication being on the 18th day of Sept. 2025, and the last publication being on the 25th day of Sept. 2025.

Publisher

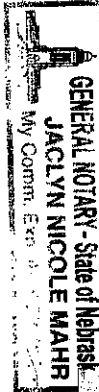
Subscribed and sworn to before me this 18th day of Sept. A.D., 2025

Jaclyn Nicole Mahr
Notary Public

My Commission expires 4/23/24.

Publication Fees \$ 384.00

Notary Fees \$ Total Fees \$ 384.00



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 29th day of September 2025, at 5:00 o'clock P.M. at 1511 Broadway, Dakota City 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	\$ 4,400,072.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 4,967,820.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 6,698,108.00
2025-2026 Necessary Cash Reserve	\$ 1,719,404.69
2025-2026 Total Resources Available	\$ 8,417,512.69
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 671,650.00
Unused Budget Authority Created For Next Year	\$ 54,244.09

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 478,650.00
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 29th day of September 2025, at 5:00 o'clock P.M. at 1511 Broadway, Dakota City 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	\$4,757,820.00	\$6,698,108.00	41%
Property Tax Request	\$612,464.00	\$671,650.00	10%
Valuation	\$134,643,126	\$147,398,230	9%
Tax Rate	0.454880	0.455670	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.415517		

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 5:00 p.m.

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

Following the Pledge of Allegiance, Mayor Yacevich announced the availability of the Open Meetings Act.

Public Comment Period: None.

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

Mayor Yacevich opened a public hearing at 5:02 p.m. The purpose of the hearing was to hear support, opposition, criticism, suggestions or observations from taxpayers about the proposed 2025-2026 budget. No member of the public provided comments. The public hearing was closed at 5:03pm.

There being no further discussion, the meeting was adjourned by Mayor Yacevich at 5:03 p.m.

/s/ Robert Kratky
City Administrator/Clerk/Treasurer

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

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-13

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 2025-2026 property tax request be set at:

General Fund: \$ 419,650.00
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 9.47 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 0.415517 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 0.45567 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 40.78 percent.

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

Motion by Lane, seconded by Korthuis to adopt Resolution # 2025-13

Voting yes were:

Korthuis
Groetken
Lane

Voting no were:

Dated this 29th day of Sept., 2025





JERRY YACEVICH, MAYOR

ATTEST:



ROBERT KRATKY, CLERK

(S E A L)

Ordinance 1003

AN ORDINANCE OF THE CITY OF DAKOTA 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 DAKOTA 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 1st, 2025, through September 30th, 2026. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the City of Dakota City, Nebraska. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capital, 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 APPROVED this 29th day of September 2025.


JERRY YACEVICH, MAYOR

ATTEST:


ROBERT KRATKY, CITY CLERK

(S E A L)

