2026-2027
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Milford

TO THE COUNTY BOARD AND COUNTY CLERK OF
Seward County

This budget is for the Period October 1, 2026 through September 30, 2027

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:

816,599.99	Property Taxes for Non-Bond Purposes
68,000.00	Principal and Interest on Bonds
884,599.99	**Total Personal and Real Property Tax Required**

184,544,166.00	**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, 2026
(As of the Beginning of the Budget Year)

Principal	520,738.00
Interest	89,655.00
Total Bonded Indebtedness	610,393.00

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, 2025 through June 30, 2026?

[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, 2025 through June 30, 2026?

[ ] YES [X] 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 9-30-2026

Submit budget to:

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

See summary of significant assumptions and independent accountant's report.

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	**Adopted Budget 2026 - 2027** (Column 3)
1	Net Cash Balance	5,283,443.00	5,350,379.00	5,328,631.00
2	Investments	1,318,472.00	1,319,536.00	1,319,536.00
3	County Treasurer's Balance	16,417.00	16,303.00	16,303.00
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			-
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**6,618,332.00**	**6,686,218.00**	**6,664,470.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	721,377.00	748,717.00	875,754.00
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	1,870.00	1,687.00	1,800.00
9				
10	State Receipts: Highway Allocation and Incentives	276,671.00	273,786.00	274,613.00
11	State Receipts: Motor Vehicle Fee	18,405.00	18,634.00	17,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	180,034.00	201,723.00	225,791.00
14	State Receipts: Other			
15	State Receipts: Property Tax Credit	52,200.00	57,861.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	55,053.00	53,661.00	45,000.00
18	Local Receipts: Local Option Sales Tax	291,214.00	298,324.00	283,000.00
19	Local Receipts: In Lieu of Tax	28,095.00	33,270.00	30,000.00
20	Local Receipts: Other	1,830,447.00	1,714,751.00	3,775,506.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	1,176,500.00	1,247,500.00	1,212,500.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**			-
24	**Total Resources Available (Lines 5 thru 23)**	**11,250,198.00**	**11,336,132.00**	**13,405,434.00**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**4,563,980.00**	**4,671,662.00**	**10,640,956.00**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**6,686,218.00**	**6,664,470.00**	**2,764,478.00**
27	Cash Reserve Percentage			48%

PROPERTY TAX RECAP	Tax from Line 6	875,754.00
	County Treasurer Commission - 1% of Total Taxes Collected	8,845.99
	Total Property Tax Requirement	884,599.99

See summary of significant assumptions and independent accountant's report.

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:	Expected Levy **	Property Tax Request
General Fund	0.442496	$ 816,599.99
Bond Fund	0.036848	$ 68,000.00
____ Fund	0.000000	
____ Fund	0.000000	
____ Fund	0.000000	
Total Tax Request		$ 884,599.99 *

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

**** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.**

Levy Formula : Property Tax Request / Taxable Valuation * 100
(levies are expressed per $100 of taxable valuation)

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	$ 2,764,478.00
Remaining Cash Reserve	$ 2,764,478.00
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:

See summary of significant assumptions and independent accountant's report.

City of Milford in Seward County

Line No.	2026-2027 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	676,650.00	465,000.00	249,210.00	68,000.00		1,067,500.00	2,526,360.00
3	Public Safety - Police	518,400.00		32,500.00			10,000.00	560,900.00
3a	Public Safety - Fire	336,335.00		211,813.00			40,000.00	588,148.00
4	Public Safety - Other							-
5	Public Works - Streets	490,850.00		87,500.00			30,000.00	608,350.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	475,500.00	46,700.00	547,500.00			65,000.00	1,134,700.00
9	Community Development	1,595,448.00			30,100.00			1,625,548.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	505,950.00	50,000.00					555,950.00
19	Water	919,000.00	2,000,000.00		122,000.00			3,041,000.00
20	Other							-
21	Proprietary Function Funds **(Page 6)**					-		-
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	5,518,133.00	2,561,700.00	1,128,523.00	220,100.00	-	1,212,500.00	10,640,956.00

(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 of Milford in Seward County

Line No.	2025-2026 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	458,334.00	227,949.00		67,694.00		1,157,500.00	1,911,477.00
3	Public Safety - Police	340,294.00		62,006.00			5,000.00	407,300.00
3a	Public Safety - Fire	96,144.00					40,000.00	136,144.00
4	Public Safety - Other							-
5	Public Works - Streets	562,630.00		13,191.00				575,821.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	443,957.00	33,863.00				45,000.00	522,820.00
9	Community Development				27,711.00			27,711.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	255,080.00	37,724.00					292,804.00
19	Water	482,345.00	191,556.00		123,684.00			797,585.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	2,638,784.00	491,092.00	75,197.00	219,089.00	-	1,247,500.00	4,671,662.00

(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 of Milford in Seward County

Line No.	2024-2025 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	492,561.00	336,496.00	30,193.00	67,694.00		1,131,500.00	2,058,444.00
3	Public Safety - Police	388,528.00		6,745.00			35,000.00	430,273.00
3a	Public Safety - Fire	77,735.00		233,842.00				311,577.00
4	Public Safety - Other							-
5	Public Works - Streets	341,727.00	24,065.00	20,778.00				386,570.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	378,558.00	68,451.00	59,603.00			10,000.00	516,612.00
9	Community Development				30,036.00			30,036.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	236,389.00		6,557.00				242,946.00
19	Water	339,716.00		118,633.00	129,173.00			587,522.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	2,255,214.00	429,012.00	476,351.00	226,903.00	-	1,176,500.00	4,563,980.00

(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 of Milford in Seward County

2026-2027 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 Milford**
ADDRESS	**402 1st Street**
CITY & ZIP CODE	**Milford 68405**
TELEPHONE	**402-761-3247**
WEBSITE	**milfordne.gov**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dustin Bauer	Jeanne Hoggins	Carmen R. Standley, CPA
TITLE /FIRM NAME	Chairperson	City Clerk	HBE LLP
TELEPHONE	402-761-3247	402-761-3247	402-423-4343
EMAIL ADDRESS	cityofmilford@milfordne.gov	cityofmilford@milfordne.gov	cstandley@hbecpa.com

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

City of Milford

2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	**$ 842,744.00**	
Less: Prior Year Exceptions Utilized			
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)	-	
	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	**842,744.00**

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) — 840,734.76 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

5,075,228.00 (2026 Growth Value) / 170,924,535.00 (2025 Total Valuation) = 2.97% (14a)

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a) — 24,963.77 Increase due to Growth (14)

Inflation Percentage — 5.26% (15a)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a) — 44,222.65 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 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)	-	
Total Exceptions Utilized *(Total lines 16 thru 24)*		(25)	-
2026-2027 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*		(26)	**911,930.42**
2026-2027 ACTUAL Property Tax Request *(from Cover Page - Page 1)*		(27)	884,599.99
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)	**27,330.43**

City of Milford
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years *(from prior year Schedule 1, line 4)*	(1)	$ 26,554.19
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	27,330.43
Total Unused Property Tax Request Authority subject to carryover limit *(cannot be less than zero)*	(4)	53,884.62
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority *(from prior year computation form, line 26)*	(5)	842,744.00
Calculated Carryover Maximum *(5% of line 5)*	(6)	42,137.20
Unused Property Tax Request Authority Available for Future Years	**(7)**	**42,137.20**

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

City of Milford in Seward County

Municipality Levy			
Personal and Real Property Tax Request	(1)		884,599.99
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	68,000.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		68,000.00
Tax Request Subject to Levy Limit	(8)		816,599.99
Valuation	(9)		184,544,166
Municipality Levy Subject to Levy Authority	(10)		0.442496
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)		0.442496 (A)
Levy Authority			
Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	92,245.00	0.049985
Total Municipality Levy Authority	(20)		0.499985 (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 of Milford in Seward County

2026-2027 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) 842,744.00
(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

2026 Growth Value per Assessor	/	Prior Year Total Property Valuation per Assessor	=		
5,075,228.00	/	170,924,535.00	=	2.97 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.97 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 41,884.38

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **884,628.38**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) 884,599.99
(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.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 688

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Milford, NE 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 Milford, resolves that:

1. The 2026-2027 property tax request be set at:

REQUIRED FOR BONDS	$ 68,000.00
REQUIRED FOR ALL OTHER PURPOSES	$816,599.99

2. The total assessed value of property differs from last year's total assessed value by 7.97 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 $ 0.456662 per $100 of assessed value.

4. The City of Milford proposes to adopt a property tax request that will cause its tax rate to be $ 0.479343 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 Milford, NE will increase last year's budget by 2.41 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by Parks, seconded by Bauer to adopt Resolution #688
Voting yes were: Parks, Bauer, Freeman. Voting no were none. Absent: DeLong. Motion carried.

Dated this 22nd day of September 2026.

Attest: ______________________ City Clerk

______________________ Mayor

CITY OF MILFORD, NE SEAL EST. 1864

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

City of Milford **Seward County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
County of Seward	4/4/2000 - Non-expiring	County Wide Communications
County of Seward, City of Seward, Village of Beaver Crossing, Bee, Cordova, Garland, Goehner, Utica,	7/21/1998 - Non-expiring	Provide services at lowest cost - Shared Services
Pleasant Dale and Staplehurst		
City of Seward, Village of Bee, Utica, Garland, Goehner, Cordova, Staplehurst, Pleasant Dale, Beaver	4/2006 to Current	Affordable Housing
Crossing, County of Seward and Seward County Housing Corp		
City of Seward, all incorporated Seward County towns in Seward County	5/1/2006 Perpetual, unless terminated	Seward County Unified Economic Development Organization
Seward County Board of Commissioners, Seward County Attorney	7/1/2024 Perpetual, unless terminated	Prosecution Services
Counties of Butler, Saline, Seward, Fillmore, and York; Cities of Seward, York, Crete, David City and Milford	Pending renewal	Public Safety Software, Hardware and related services
City of Milford and City of Omaha	6/6/2023 Perpetual, unless terminiated	Keno Lottery

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2026

{certification required on or before August 20th of each year}

To: Milford City

TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

Name of Political Subdivision	Subdivision Type	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage b
Milford General	City	$5,075,228	$184,544,166	$170,924,535	2.96928%
Milford Bond Fund	City	$5,075,228	$184,544,166	$170,924,535	2.96928%

* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) 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 , Marilyn Hladky, Seward County 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.

Marilyn Hladky

(signature of county assessor)

COUNTY ASSESSOR OF SEWARD COUNTY NEBRASKA

08/18/2026

(date)

CC: County Clerk, Seward County County

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

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

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

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE

TAX YEAR 2026
{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF MILFORD CIT,
LOCATED IN THE COUNTY OF SEWARD COUNTY

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
Hoppe Omega Redevelopment	$158,210	$1,403,735

I , Marilyn Hladky, Seward County 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.

Marilyn Hladky
(signature of county assessor)

08/18/2026
(date)

COUNTY ASSESSOR OF SEWARD COUNTY NEBRASKA

CC: County Clerk, Seward County County
County Treasurer, Seward County County

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

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE

TAX YEAR 2026

{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF MILFORD CIT,
LOCATED IN THE COUNTY OF SEWARD COUNTY

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
Moonshadow Properties LLC-Main St Market	$31,034	$919,989

I , Marilyn Hladky, Seward County 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.

Marilyn Hladky

(signature of county assessor)

08/18/2026

(date)

CC: County Clerk, Seward County County
County Treasurer, Seward County County

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

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE

TAX YEAR 2026
{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF MILFORD CIT,
LOCATED IN THE COUNTY OF SEWARD COUNTY

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
Rent Works 503 & 505 1st Streets	$13,387	$453,322

I , Marilyn Hladky, Seward County 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.

Marilyn Hladky
(signature of county assessor)

COUNTY ASSESSOR OF SEWARD COUNTY NEBRASKA

08/18/2026
(date)

CC: County Clerk, Seward County County
County Treasurer, Seward County County

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

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE

TAX YEAR 2026
{certification required annually}

TO City or Community Redevelopment Authority (CRA):

TIF BASE & EXCESS VALUE LOCATED IN THE CITY OF MILFORD CIT,
LOCATED IN THE COUNTY OF SEWARD COUNTY

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
Runza Project	$41,634	$265,187

I , Marilyn Hladky, Seward County 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.

Marilyn Hladky
(signature of county assessor)

08/18/2026
(date)

COUNTY ASSESSOR OF SEWARD COUNTY NEBRASKA

CC: County Clerk, Seward County County
County Treasurer, Seward County County

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

City of Milford
Public safety portion of total levy

	Levy allocated to public safety	Simplified method
General transfer to police	385,000.00	
General transfer to fire	150,000.00	
Total public safety	535,000	907,235
Total General + public safety	884,600	884,600
	60.48%	102.56%
Property Tax request		
Non Bond	816,599.99	
Bond	68,000.00	
	884,599.99	

Notes:
*budgeted to dip into reserves $131,200
*budgeted to dip into reserves $18,994

	Police	Fire	
Budgeted Expense	550,900	356,335	907,235
Budgeted transfer to sinking	10,000	40,000	50,000
	560,900	396,335	957,235

	Police	Fire	
Budgeted Expense	550,900	356,335	907,235
	(131,200)	(18,994)	(150,194)
	419,700	337,341	757,041
			(150,194)
			606,847

If questions arise regarding a public safety services that should or should not be included in the calculation, please contact Jeff Schreier at the State Auditor's Office for clarification.

*PDW Jeanne - per League - do what you think is right

*PDW Jeff - there is some latitude for the City, but the spirit of the statute is to disclose to the County the % of the property tax levy allocable to public safety but it's up to the City - the County is just required to get the % not the formal $ used to get the %

Nebraska Revised Statute 77-1701 now states that "*Such statement shall clearly indicate, for each political subdivision, the amount of property taxes due to fund any and all public safety services as defined in section 13-320, county attorneys, and public defenders, regardless of whether such amount is taken as an exception to the political subdivision's property tax request authority under section 13-3404". https://nebraskalegislature.gov/laws/statutes.php?statute=77-1701*

For Additional Budget Inquiries:
Jeff Schreier, CPA
Audit Manager
Phone (402) 471-2111
E-Mail Jeff.Schreier@nebraska.gov

SEWARD COUNTY INDEPENDENT
PO BOX 449
SEWARD, NE 68434

AFFIDAVIT OF PUBLICATION

CITY OF MILFORD
PO BOX 13
MILFORD NE 68405-0013

STATE OF NEBRASKA
Seward County,

Kevin L Zadina being by me first duly sworn, deposes and says that he is the publisher of SEWARD COUNTY INDEPENDENT, a legal weekly newspaper printed and published at Seward in Seward County, NE, and of general circulation in said County and State; that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County; and, has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice of "*2026 BUDGET HEARING*" was published in said newspaper for **1** consecutive week(s) commencing with the issue of **9/9/2026**.

Kevin L Zadina, Publisher

Subscribed in my presence and sworn to before me this date of **9/9/2026**

Notary Public

GENERAL NOTARY - State of Nebraska
JEANETTE M. BENNETT
My Comm. Exp. August 24, 2027

Name	CITY OF MILFORD
Order Number	180679
Order Date	9/1/2026
Number of Issues	1
Publication Count	1
First Issue	9/9/2026
Last Issue	9/9/2026
Order Price	$195.00
Publications	*SEWARD COUNTY INDEPENDENT
Publication Dates	*SEWARD COUNTY INDEPENDENT: 9/9/2026

SEWARD COUNTY INDEPENDENT
PO BOX 449
SEWARD, NE 68434

AFFIDAVIT OF PUBLICATION

City of Milford
IN
Seward 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 22 day of September 2026, at 7:00 o'clock P.M, at Milford City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	$	4,563,980.00
2025-2026 Actual/Estimated Disbursements & Transfers	$	4,671,662.00
2026-2027 Proposed Budget of Disbursements & Transfers	$	10,640,956.00
2026-2027 Necessary Cash Reserve	$	2,764,478.00
2026-2027 Total Resources Available	$	13,405,434.00
Total 2026-2027 Personal & Real Property Tax Requirement	$	884,599.99
Unused Budget Authority Created For Next Year	$	42,137.20

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	816,599.99
Personal and Real Property Tax Required for Bonds	$	68,000.00

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 22 day of September 2026, at 7:00 o'clock P.M, at Milford City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	10,390,330.00	10,640,956.00	2%
Property Tax Request	$ 842,744.00	$ 884,599.99	5%
Valuation	170,924,535	184,544,166	8%
Tax Rate	0.493050	0.479343	-3%
Tax Rate if Prior Tax Request was at Current Valuation	0.456662		

SCI - September 9, 2026

ZNEZ