

8/4801e

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 24th day of September 2025, 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.

2023-2024 Actual Disbursements & Transfers	\$ 6,340,295.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 4,544,788.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 10,390,330.00
2025-2026 Necessary Cash Reserve	\$ 2,647,538.00
2025-2026 Total Resources Available	\$ 13,037,868.00
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 842,744.00
Unused Budget Authority Created For Next Year	\$ 26,554.19

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 774,744.00
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 24th day of September 2025, 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.

	2024	2025	Change
Operating Budget	8,329,720.00	10,390,330.00	25%
Property Tax Request	\$ 777,073.80	\$ 842,744.00	8%
Valuation	161,920,085	170,924,535	6%
Tax Rate	0.479912	0.493050	3%
Tax Rate if Prior Tax Request was at Current Valuation	0.454630		



CITY OF MILFORD, NEBRASKA  
COUNCIL AGENDA

Wednesday, September 24, 2025, 7:00 pm

All agenda items are for discussion and action will be taken as deemed appropriate. The City Council reserves the right to go into executive session in accordance with Section 84-1410.

---

**CALL TO ORDER**

Pursuant to Section 84-1412(8) of the Nebraska Open Meeting Act a current copy of the Open Meetings Act is posted on the west wall of this meeting room and is available for viewing by the public.

1. Roll Call
2. Pledge of Allegiance

**PUBLIC HEARINGS**

1. Public Hearing - Budget Hearing and Budget Summary for the 2025-2026 Fiscal Year
2. Public Hearing Setting the Final Tax Request for the 2025-2026 Fiscal Year for the General Fund at \$774,744.00 and the Bond Fund at \$68,000.00.
3. Public Hearing on the Six Year Road and Street Plan

**ADJOURNMENT**

*\*\*The special meeting of the Mayor and City Council will commence immediately upon adjournment of the public hearings. \*\**

210853

## CALL TO ORDER

Pursuant to Section 84-1412(8) of the Nebraska Open Meeting Act a current copy of the Open Meetings Act is posted on the west wall of this meeting room and is available for viewing by the public.

1. Roll Call

## RESOLUTIONS AND ORDINANCES:

ORDINANCE NO. 985 – AN ORDINANCE TO ESTABLISH SALARIES FOR FULL TIME AND PART TIME CITY EMPLOYEES OF THE CITY OF MILFORD, NEBRASKA FOR THE FISCAL YEAR 2025-2026; AND TO PRESCRIBE THE TIME WHEN THE ORDINANCE SHALL BE IN FULL FORCE AND TAKE EFFECT; AND TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH:

RESOLUTION NO. 678 – Adopting Budget for Fiscal Year 2025-2026

ORDINANCE NO. 986 –THE ANNUAL APPROPRIATION BILL OF THE CITY OF MILFORD, NEBRASKA, FOR THE FISCAL YEAR FROM OCTOBER 1, 2025 TO SEPTEMBER 30, 2026; TO PROVIDE FOR THE LEVYING OF TAXES FOR THE USE OF THE CITY OF MILFORD, NEBRASKA, FOR ALL MUNICIPAL PURPOSES FOR SAID FISCAL YEAR AS SHOWN ON THE ASSESSMENT ROLL FOR SAID YEAR, AND TO PROVIDE FOR CERTIFYING ALL TAX LEVIES AND DELINQUENT SPECIAL ASSESSMENTS TO THE COUNTY CLERK OF SEWARD COUNTY, NEBRASKA; AND TO PRESCRIBE THE TIME THIS ORDINANCE SHALL BE IN FORCE AND TAKE EFFECT.

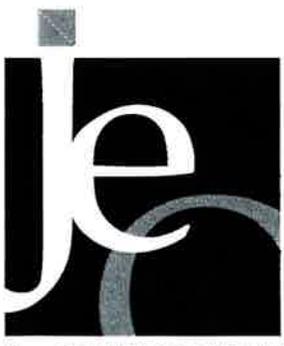
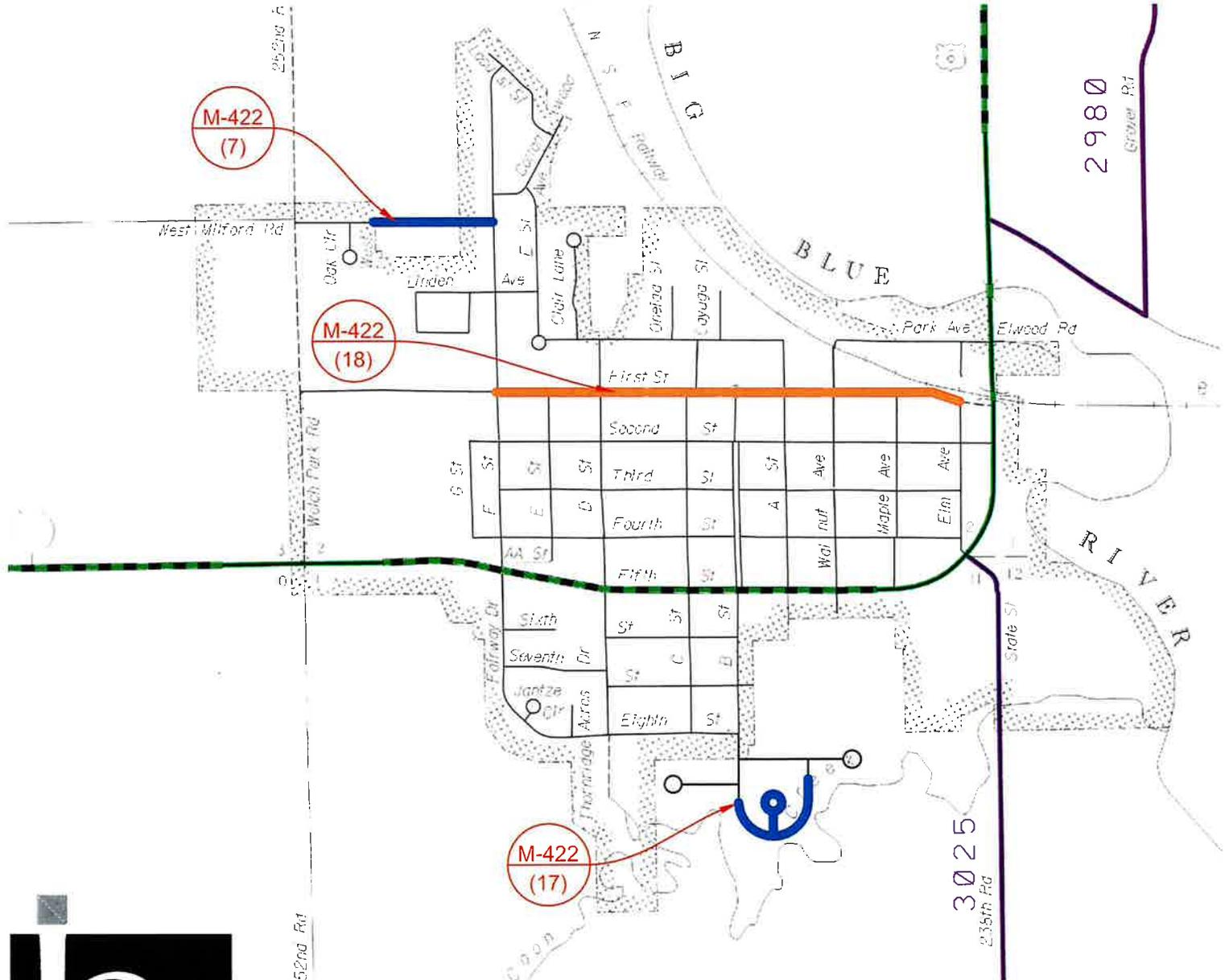
RESOLUTION NO. 679 – Setting the 2025-2026 Property Tax Request at \$774,744.00 for the General Fund and \$68,000.00 for the Bond Fund.

RESOLUTION NO. 680 – Adopt the One & Six Year Street Improvement Plan

**Public Comment:** Members of the public wishing to present to the Mayor and City Council on any matter of public interest will be invited to do so during this segment of the meeting. Each individual presenter will be limited to no more than three (3) minutes of speaking time.

## ADJOURNMENT

# MILFORD, NEBRASKA ONE AND SIX YEAR PLAN FISCAL YEAR 25/26-30/31



CONSULTING GROUP INC  
800.723.8567



### NATIONAL ROAD CLASSIFICATIONS

-  MINOR ARTERIALS
-  MAJOR COLLECTOR

### PROJECT LEGEND

-  6 YEAR PLAN
-  1 YEAR PLAN

DRAWING NAME: MILFORD  
REVISED BY: GNL  
REVISED ON: AUG 11, 2025

CITY OF MILFORD  
SPECIAL MEETING  
SEPTEMBER 24, 2025  
MINUTES

A special meeting of the Mayor and Council of the City of Milford, Nebraska was held at the City Hall Building in said City on the 24<sup>th</sup> day of September 2025 at 7:00 pm. Present were: Mayor Patrick Kelley; Council members: Dustin Bauer, Tony DeLong, Becky Freeman, Dainton Parks and City Clerk Jeanne Hoggins. Also present: Jim Dickerson, Whitney Parks and Gary TeSelle.

Notice of the meeting was given in advance thereof by publishing in the Milford Times; a designated method for giving notice, as shown by the Affidavit of Publication attached to these minutes. Notice of the meeting was given to the Mayor and all members of the Council and a copy of their acknowledgement of receipt of notice and the agenda is attached to these minutes. Availability of the agenda was communicated in the advance notice and in the notice to the Mayor and Council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the public.

**CALL TO ORDER:** Mayor Kelley called the meeting to order at 7:01 pm. and publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act is available for review and is posted on the west wall in the City Hall meeting room.

**PLEDGE OF ALLEGIANCE:**

**PUBLIC HEARINGS AND PRESENTATIONS:**

**Public Hearing – Budget Hearing and Budget Summary for the 2025-2026 Fiscal Year:** Mayor Kelley opened the Public Hearing on the 2025-2026 Budget at 7:02 pm. Mayor Kelley opened the floor for any questions, comments, or concerns from anyone in attendance.

Jim Dickerson, Thornridge Acres Drive, lived in Milford for 1 year. Jim first complimented the city government on the infrastructure work that has been done. I know Mayor Kelly said things have not happened for quite some time, and I understand that, but when I look at the budget summary, I can't help but be concerned about the amount of increase over the last three years. In some cases, maybe we could slow the process down or find other funding, other than property tax. I know Milford's a prosperous community, mostly middle class, a lot of people on fixed incomes, and a 30% increase over three years is a little hard to take, so just wanted to make those comments, that's really all I have.

Mayor Kelley - I appreciate that Jim and I love the continued conversation that we started the other evening, and continuing on into tonight. I would just like to share with you, from this body's perspective, what our plans are moving forward. We have had our gas pedal down in terms of improving our community in the last six years. The new City Hall building that you're sitting in right now, this is something that we worked really hard to get because the old building was literally falling in. Spending a lot of money in today's world is very easy, right? So, a \$1.6 million building is what we're in, but we were very fiscally responsible in how we got in this building, I think we only bonded \$600,000 of a 1.6-million-dollar building.

Our water main replacement project that we've been working on over the last three years is being funded with a SRF loan, which 40% is forgivable. We're getting a lot of water mains updated that are over 100 years old. We're trying to get away from using some of the chemicals that are needed to be added to the water for treatment. Our community has

been experiencing brown water for many years, and it's been frustrating having that kind of water quality. That was another large-scale project that we had to address. We were able to use ARPA money from the county of approximately \$845,000 plus the cities ARPA money. We have been making some very large-scale updates to our community.

The city park updates were funded with grants, donations and fund raisers. It has been a fantastic project and improvement for our community.

Timber Creek Development is something that we worked very hard to get. That was the first housing development in our town since 1991. We hadn't had any housing development since 1991, and the community had been stagnant in terms of property tax dollars. We're on our second year of property tax collection for this area. Next year is going to be a totally different ball game for us, because of our growth valuation due to the homes that have been built down there. This will allow us the opportunity to revisit the tax request.

Another aspect is our Volunteer Fire and Rescue Departments have made the decision this year to start a billing service, which we believe will also help reduce a pretty large number in terms of the general tax request which is right at \$100,000 or a little bit over for this fund. If that department becomes self-sufficient, which some of us believe it could, there's \$100,000 directly coming right off the tax request. We're with you in terms of wanting to let up on the gas pedal a little bit. We had to address some things in our community that had to be taken care of, and I feel like we've done a very good job of that. The only thing that we're looking at on a large-scale project is this brick road through the business district. It's almost unbearable to drive. I hear about it daily from people in our community. Everybody wants to see something done with it. It's going to cost a lot of money and we need to figure out how to get there.

I think everybody at this table feels that we want to decrease taxes, but we also want to live in a community that is not dying. So, we're doing everything we can to make it a beautiful place, which costs a little bit of money.

Mr. Dickerson questioned the cost of the water and sewer main extensions into the new subdivision. Is that being financed by general property tax, or is there a specific district?

Mayor Kelley responded that the water and sewer implementation was all done by the developer. The only thing that the city paid for with respect to development was the intersections, fire hydrants and streetlights. We did have some other development opportunities just recently in a different part of town and they wanted additional things outside of what we did with Timber Creek. They wanted the city to TIF the development which wouldn't allow tax dollars to come in for 15 years. The masses of the city just said, No, that's not a good option for us. Mayor Kelley thanked Mr. Dickerson for attending and sharing his thoughts and concerns. At the end of day, we love our community, and we want to improve what that looks like. We're trying to do everything we can, cheap, but also do it right. This year's levy request will impact on a home valued at \$200,000 by \$26.00. Because over the last few years, we have been doing so much we have been dipping into our reserves. It would be irresponsible of us not to get those reserves back to where they need to be.

With no comments, questions or concerns Mayor Kelley closed the Public Hearing at 7:15pm.

**Public Hearing Setting the Final Tax Request for the 2025-2026 Fiscal Year for the General Fund at \$774,744.00 and the Bond Fund at \$68,000.00:** Mayor Kelley opened the Public Hearing for comments and questions on Setting the Final Tax Request for the 2025-2026 Fiscal Year for the General Fund at \$774,744.00 and the Bond Fund at \$68,000.00 at 7:15 pm.

There were no comments, concerns or questions posed to the board, Mayor Kelley closed the Public Hearing at 7:16 pm.

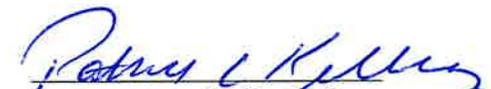
**Public Hearing on the Six Year Road and Street Plan:** Mayor Kelley opened the Public Hearing for comments and questions on the Six Year Road and Street Plan at 7:16 pm.

Mayor Kelley noted the continued street patching program documented on the six-year plan. Original paving was completed in the early 70's and so we have areas that need some attention. We continue to replace patches of streets to maintain safety and good driving conditions. Several years ago, the business district alleys were paved for delivery trucks and public use. Focus moving forward is to continue Oak Avenue east to F Street and figure out First Street updates (brick).

Hearing no further comments, concerns or questions Mayor Kelley closed the Public Hearing at 7:24 pm.

**ADJOURNMENT:** A motion was made by Bauer and seconded by Parks to adjourn the meeting. Roll call vote: Bauer yes, Parks yes, DeLong yes, Freeman yes. Motion carried and meeting adjourned at 7:25 pm.

  
Jeanne Hoggins, City Clerk

  
Patrick L. Kelley, Mayor

CERTIFICATION

I, the undersigned, City Clerk of the City of Milford, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the Mayor and Council on September 24, 2025 that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the office of the City Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

  
Jeanne Hoggins, City Clerk



CITY OF MILFORD  
SPECIAL MEETING  
SEPTEMBER 24, 2025  
MINUTES

A special meeting of the Mayor and Council of the City of Milford, Nebraska was held at the City Hall Building in said City on the 24<sup>th</sup> day of September 2025 immediately following the adjournment of public hearings. Present were: Mayor Patrick Kelley; Council members: Dustin Bauer, Tony DeLong, Becky Freeman, Dainton Parks and City Clerk Jeanne Hoggins. Also present: Whitney Parks and Gary TeSelle.

Notice of the meeting was given in advance thereof by publishing in the Milford Times; a designated method for giving notice, as shown by the Affidavit of Publication attached to these minutes. Notice of the meeting was given to the Mayor and all members of the Council and a copy of their acknowledgement of receipt of notice and the agenda is attached to these minutes. Availability of the agenda was communicated in the advance notice and in the notice to the Mayor and Council of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the public.

**CALL TO ORDER:** Mayor Kelley called the meeting to order at 7:26 pm. and publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act is available for review and is posted on the west wall in the City Hall meeting room.

**RESOLUTIONS AND ORDINANCES:**

**ORDINANCE NO. 985 - AN ORDINANCE TO ESTABLISH SALARIES FOR FULL TIME AND PART TIME CITY EMPLOYEES OF THE CITY OF MILFORD, NEBRASKA FOR THE FISCAL YEAR 2025-2026; AND TO PRESCRIBE THE TIME WHEN THE ORDINANCE SHALL BE IN FULL FORCE AND TAKE EFFECT; AND TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH. (See attached)** Mayor Kelley read Ordinance No. 985

A motion was made by Freeman and seconded by Bauer to introduce Ordinance No. 985 and approve as read.

A motion was made by Freeman and seconded by Parks to suspend the rules to waive the three readings. Roll call vote: Freeman yes, Parks yes, Bauer yes, DeLong yes. Motion carried.

No discussion on the original motion. Roll call vote: Freeman yes, Bauer yes, DeLong yes, Parks yes. Motion carried.

**RESOLUTION NO. 678– Adopting Budget for Fiscal Year 2025-2026:**

RESOLUTION # 678 ADOPTING BUDGET

WHEREAS, the Mayor and Council of the City of Milford, Nebraska have proposed a budget for the fiscal year 2025-2026; and

WHEREAS, a public hearing has been held upon said proposed budget; and

WHEREAS, no objections or remonstrances have been made concerning said budget; and

WHEREAS, the budget shall be adopted in the form as presented.

NOW, THEREFORE, BE IT RESOLVED that the annual budget of the City of Milford, Nebraska, be and the same hereby is adopted as follows:

GENERAL FUND

General Government	\$ 10,106,854
Cash Reserve	\$ 2,647,538
<b>Total</b>	<b>\$ 12,754,392</b>

BOND FUND

Principal, Interest & Transfers	\$ 68,000
Cash Reserve	\$ 215,476
<b>Total</b>	<b>\$ 283,476</b>

BE IT FURTHER RESOLVED that the portion of said expenditures to be raised by public taxation collected by a property tax levied upon the assessed valuation of property in the City of Milford, Nebraska in the following sums, to-wit:

General All-Purpose Levy	\$774,744.00
Bond Levy	\$ 68,000.00
<b>Total</b>	<b>\$842,744.00</b>

BE IT FURTHER RESOLVED that the Clerk is hereby ordered and directed to certify to the County Clerk of Seward County, Nebraska the taxes levied under this Resolution.

Upon roll call vote, the vote was as follows: Voting "AYE": Bauer, Parks, DeLong, Freeman. Voting "NAY": None. Absent and not voting: None

The Mayor declared said Resolution duly adopted and directed the Clerk to file a copy thereof with the County Clerk of Seward County.

*Jeannie Hoggins*  
\_\_\_\_\_  
Jeannie Hoggins, City Clerk

*Patrick L. Kelley*  
\_\_\_\_\_  
Patrick L. Kelley, Mayor



**ORDINANCE NO. 986 - THE ANNUAL APPROPRIATION BILL OF THE CITY OF MILFORD, NEBRASKA, FOR THE FISCAL YEAR FROM OCTOBER 1, 2025 TO SEPTEMBER 30, 2026; TO PROVIDE FOR THE LEVYING OF TAXES FOR THE USE OF THE CITY OF MILFORD, NEBRASKA, FOR ALL MUNICIPAL PURPOSES FOR SAID FISCAL YEAR AS SHOWN ON THE ASSESSMENT ROLL FOR SAID YEAR, AND TO PROVIDE FOR CERTIFYING ALL TAX LEVIES AND DELINQUENT SPECIAL ASSESSMENTS TO THE COUNTY CLERK OF SEWARD COUNTY, NEBRASKA; AND TO PRESCRIBE THE TIME THIS ORDINANCE SHALL BE IN FORCE AND TAKE EFFECT. (See attached)**

Mayor Kelley read Ordinance No. 986

A motion was made by DeLong and seconded by Freeman to introduce Ordinance No. 986 and approve as read.

A motion was made by DeLong and seconded by Bauer to suspend the rules to waive the three readings. Roll call vote: DeLong yes, Bauer yes, Freeman yes, Parks yes. Motion carried.

No discussion on the original motion. Roll call vote: DeLong yes, Freeman yes, Bauer yes, Parks yes. Motion carried.

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. 679**

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 2025-2026 property tax request be set at:

REQUIRED FOR BONDS \$ 68,000.00

REQUIRED FOR ALL OTHER PURPOSES \$774,744.00

TOTAL PROPERTY TAX REQUEST \$842,744.00

2. The total assessed value of property differs from last year's total assessed value by 5.56 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 \$ 0.45463 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 \$ 0.49305 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 24.74 percent.

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

Motion by Parks, seconded by Bauer to adopt Resolution #679

Voting yes were: Parks, Bauer, DeLong, Freeman. Voting no were none. Motion carried.

Dated this 24th day of September 2025.

Attest: Jeanne Hoggins  
City Clerk

Patrick L. Kelley  
Mayor



**RESOLUTION NO. 680 – Adopt the One & Six Year Street Improvement Plan:  
RESOLUTION NO. 680**

The following resolution was introduced by DeLong, who moved its adoption, seconded by Freeman,

“WHEREAS, the City Street Superintendent has prepared and presented a One Year and Six Year Plan for Street Improvement Program for the City of Milford, Nebraska, and

WHEREAS, a public meeting was held on the 24<sup>th</sup> day of September, 2025, to present this plan and there were no objections to said plan;

THEREFORE, BE IT RESOLVED BY THE Mayor and City Council of Milford, Nebraska, that the plans and data as furnished are hereby in all things accepted and adopted.”

Upon roll call vote as follows: DeLong yes, Freeman yes, Bauer yes, Parks yes. Motion carried.

Attest: Jeanne Hoggins  
City Clerk

Patrick L. Kelley  
Mayor



**PUBLIC COMMENT:** Members of the public wishing to present to the Mayor and City Council on any matter of public interest will be invited to do so during this segment of the meeting. Each individual presenter will be limited to no more than three (3) minutes of speaking time. None

**ADJOURNMENT:** A motion was made by Freeman and seconded by Bauer to adjourn the meeting. Roll call vote: Freeman yes, Bauer yes, DeLong yes, Parks yes. Motion carried and meeting adjourned at 7:35 pm.

Jeanne Hoggins  
Jeanne Hoggins, City Clerk

Patrick L. Kelley  
Patrick L. Kelley, Mayor

CERTIFICATION

I, the undersigned, City Clerk of the City of Milford, Nebraska, hereby certify that the foregoing is a true and correct copy of proceedings had and done by the Mayor and Council on September 24, 2025 that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the office of the City Clerk; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.

*Jeanne Hoggins*  
Jeanne Hoggins, City Clerk



SALARY ORDINANCE  
NO.985

AN ORDINANCE TO ESTABLISH SALARIES FOR FULL TIME AND PART TIME CITY EMPLOYEES OF THE CITY OF MILFORD, NEBRASKA FOR THE FISCAL YEAR 2025-2026; AND TO PRESCRIBE THE TIME WHEN THE ORDINANCE SHALL BE IN FULL FORCE AND TAKE EFFECT; AND TO REPEAL ALL ORDINANCES IN CONFLICT HEREWITH:

WHEREAS, the City Council of the City of Milford, Nebraska must establish salary schedules for the employees of the City of Milford, Nebraska pursuant to law;

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF MILFORD, NEBRASKA:

Section 1. Effective October 1, 2025 the following salaries shall be paid:

Darrin Kremer-Chief of Police	\$6615.15/Monthly
Jeanne Hoggins-City Clerk/Treasurer	6436.13/Monthly
Gary TeSelle-Maintenance Superintendent	5599.42/Monthly
George Matzen –Library Director	19.20/Hour
Whitney Parks – Administrative Asst.	22.66/Hour
Susie Huber - Administrative Asst.	19.36/Hour
Tanner Paap-Maintenance	22.66/Hour
Wallace Wilkins – Maintenance	20.00/Hour
Lance Sprouse – Police Officer	30.45/Hour
Jorden Schachtschabel – Police Officer	29.71/Hour
Mystique Lauer –Sr. Center Manager	19.63/ Hour
Jessica Swanson - Assistant Library Director	17.00/Hour
Katherine Pauley - Library Clerk	15.00/Hour
Michelle Richards – Library Clerk	15.00/Hour
Mavis Ferris-Custodian Senior Center	11.15/Hour
Craig Carritt-Custodian	11.15/Hour
Certified Police Officer-Part Time	28.00/Hour
General Maintenance-Part Time Seasonal	15.00/Hour
\$0.25 additional each year worked	
Pool Manager	\$17.00/Hour
Asst. Pool Manager	16.00/Hour
Lifeguards	15.00/Hour
\$0.25 additional each year worked	

All new employees and other part time employees are to be determined at time of hiring.

Section 2. All ordinances in conflict herewith are hereby repealed.

Section 3. This ordinance shall be in full force and take effect after its passage and publication and shall be effective until modified or repealed and the salaries enumerated herein effective October 1, 2025.

210873

Passed and approved this 24<sup>th</sup> day of September 2025.

Attest: Jeannie Higgins  
City Clerk

James L. King  
Mayor

(SEAL)



ANNUAL APPROPRIATION  
ORDINANCE NO. 986

“THE ANNUAL APPROPRIATION BILL OF THE CITY OF MILFORD, NEBRASKA, FOR THE FISCAL YEAR FROM OCTOBER 1, 2025 TO SEPTEMBER 30, 2026; TO PROVIDE FOR THE LEVYING OF TAXES FOR THE USE OF THE CITY OF MILFORD, NEBRASKA, FOR ALL MUNICIPAL PURPOSES FOR SAID FISCAL YEAR AS SHOWN ON THE ASSESSMENT ROLL FOR SAID YEAR, AND TO PROVIDE FOR CERTIFYING ALL TAX LEVIES AND DELINQUENT SPECIAL ASSESSMENTS TO THE COUNTY CLERK OF SEWARD COUNTY, NEBRASKA; AND TO PRESCRIBE THE TIME THIS ORDINANCE SHALL BE IN FORCE AND TAKE EFFECT.”

BE IT ORDAINED by the Mayor and Council of the City of Milford, Nebraska:

Section 1. That there be and hereby is appropriated to defray the necessary expenses, liabilities and improvements of the City of Milford, Nebraska for the fiscal year beginning on October 1, 2025 to September 30, 2026 the sums as set out in the budget as amended.

Section 2. That there be and hereby is levied upon the assessed value of all taxable property within the City of Milford, Nebraska, as shown by the assessment roll of 2025 taxes for the fiscal year from October 1, 2025 to September 30, 2026 in the following sums and for the following purposes, to-wit:

GENERAL ALL PURPOSE FUND:

General Government	\$10,106,854
Cash Reserve	\$2,647,538
Total	\$12,754,392

BOND FUND:

Principal, Interest & Transfers	\$68,000
Cash Reserve	\$215,476
Total	\$283,476

To be paid by the following tax levies:

General All Purpose Levy	\$774,744.00
Bond Fund Levy	\$ 68,000.00
Total	\$842,744.00

Section 3. That the Clerk is hereby ordered and directed to certify to the County Clerk of Seward County, Nebraska, the taxes levied under this Ordinance and to file therewith and with the Auditor of Public Accounts of the State of Nebraska, a copy of the budget documents hereinabove described. That the Clerk is further ordered and directed to publish a copy of the amendments, if any, as provided by law.

210875

Section 4. This ordinance shall be in force and take effect from and after its passage and publication as provided by law.

PASSED AND ADOPTED THIS 24<sup>th</sup> DAY OF SEPTEMBER 2025.

THE CITY OF MILFORD, NEBRASKA

Attest: *Sharonne Hoggard*  
City Clerk

*Paul J. Kelley*  
Mayor





CPAs & Consultants | Wealth Management

INDEPENDENT ACCOUNTANT’S COMPILATION REPORT

The City Council  
City of Milford, Nebraska

Management is responsible for the accompanying historical financial information of the City of Milford, Nebraska (City) as of September 30, 2024 and for the year then ended included in the accompanying prescribed form (2025-2026 State of Nebraska City/Village Budget Form), in accordance with the cash basis of accounting as required by the Nebraska Auditor of Public Accounts (APA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial information included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on the financial information included in the accompanying prescribed form.

Management also is responsible for the accompanying forecasted financial information of the City as of September 30, 2025 and 2026 and for the years then ending included in the accompanying prescribed form (2025-2026 State of Nebraska City/Village Budget Form), including the related summary of significant assumptions in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA). This financial forecast is presented on the cash basis of accounting as required by the APA, which is a basis of accounting other than accounting principles generally accepted in the United States of America. We have performed compilation engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the financial forecast included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this financial forecast included in the accompanying prescribed form.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a financial forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the financial forecast, they might influence the user's conclusions about the City’s cash position, cash receipts, and cash disbursements for the forecast periods. Accordingly, the financial forecasts are not designed for those who are not informed about such matters.

The forecasted and historical information included in the accompanying prescribed form is presented in accordance with the requirements of the APA, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America, and may not be suitable for another purpose.

This report is intended solely for the information and use of City management and the APA and is not intended to be and should not be used by anyone other than these specified parties.

*ABE LLP*

Lincoln, Nebraska  
September 10, 2025

City of Milford, Nebraska

SELECTED DISCLOSURES

**NOTE A - BASIS OF ACCOUNTING**

The budget is prepared on the cash basis of accounting. Receipts and disbursements are reported when they result from cash transactions. Because state law requires that a municipality’s annual budget be prepared on the cash basis of accounting, the budget adopted by the City of Milford (City) is inconsistent with generally accepted accounting principles.

**NOTE B - SUMMARY OF SIGNIFICANT ASSUMPTIONS**

This financial forecast presents, to the best of management's knowledge and belief, the City's expected cash position, cash receipts, and cash disbursements for the forecast periods. Accordingly, the forecast reflects management's judgment as of the date of this compilation report the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast and are not all-inclusive. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

The City's budget form has been prepared based on the following significant assumptions:

- Revenues will remain constant.
- Motor Vehicle Tax has been estimated to be approximately 87% of the prior year's projected collections and Sales Tax has been estimated to be approximately 96% of the prior year's projected collections due to the volatility of this revenue stream. The City's proximity to a larger City increases the possibility that residents may choose to shop in the larger City, reducing the revenue stream to the City. The increase in online sales may also impact this revenue stream.
- Property tax will be requested at an estimated minimum amount necessary to not unduly deplete necessary cash reserves, given the past years’ experience of actual results compared to budget.
- Transfers are budgeted to various funds as necessary to meet expenditure requirements and maintain minimum cash reserves. Transfers are made from the General Fund reserves.
- Expenditures and capital outlays budgeted are based on known and estimated costs and prior years’ experience.

See independent accountant’s compilation report.

**2025-2026  
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, 2025 through September 30, 2026**

**Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:**

<p>The following <b>PERSONAL AND REAL PROPERTY TAX</b> is requested for the ensuing year:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: center;">774,744.00</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="text-align: center;">68,000.00</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: center;">842,744.00</td> <td><b>Total Personal and Real Property Tax Required</b></td> </tr> </table>	774,744.00	Property Taxes for Non-Bond Purposes	68,000.00	Principal and Interest on Bonds	842,744.00	<b>Total Personal and Real Property Tax Required</b>	<p><b>Projected Outstanding Bonded Indebtedness as of October 1, 2025</b> <i>(As of the Beginning of the Budget Year)</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Principal</td> <td style="text-align: right;">568,491.00</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">108,445.00</td> </tr> <tr> <td><b>Total Bonded Indebtedness</b></td> <td style="text-align: right;"><b>676,936.00</b></td> </tr> </table>	Principal	568,491.00	Interest	108,445.00	<b>Total Bonded Indebtedness</b>	<b>676,936.00</b>
774,744.00	Property Taxes for Non-Bond Purposes												
68,000.00	Principal and Interest on Bonds												
842,744.00	<b>Total Personal and Real Property Tax Required</b>												
Principal	568,491.00												
Interest	108,445.00												
<b>Total Bonded Indebtedness</b>	<b>676,936.00</b>												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%; text-align: center;">170,924,535.00</td> <td><b>Total Certified Valuation (All Counties)</b></td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)</i></p>	170,924,535.00	<b>Total Certified Valuation (All Counties)</b>	<p align="center"><b>Report of Joint Public Agency &amp; Interlocal Agreements</b></p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?</p> <p align="center"> <input checked="" type="checkbox"/> YES         <span style="margin-left: 100px;"><input type="checkbox"/> NO</span> </p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>										
170,924,535.00	<b>Total Certified Valuation (All Counties)</b>												
<b>County Clerk's Use ONLY</b>	<p align="center"><b>Report of Trade Names, Corporate Names &amp; Business Names</b></p> <p>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?</p> <p align="center"> <input type="checkbox"/> YES         <span style="margin-left: 100px;"><input checked="" type="checkbox"/> NO</span> </p> <p align="center"><i>If YES, Please submit Trade Name Report by September 30th.</i></p>												
<p align="center"><b>APA Contact Information</b></p> <p align="center">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111      FAX: (402) 471-3301</p> <p align="center">Website: <a href="http://auditors.nebraska.gov">auditors.nebraska.gov</a></p> <p><b>Questions - E-Mail: <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a></b></p>	<p align="center" style="background-color: yellow;"><b>Submission Information</b></p> <p align="center" style="font-size: 24px; font-weight: bold;"><b>Budget Due by 9-30-2025</b></p> <p>Submit budget to:</p> <ol style="list-style-type: none"> <li>1. Auditor of Public Accounts -Electronically on Website or Mail</li> <li>2. County Board (SEC. 13-508), C/O County Clerk</li> </ol>												

20250927

City of Milford in Seward 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	4,817,707.00	5,283,443.00	5,159,934.00
2	Investments	1,319,676.00	1,318,472.00	1,318,472.00
3	County Treasurer's Balance	16,417.00	16,417.00	16,417.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	<b>Subtotal of Beginning Balances</b> (Lines 1 thru 4)	<b>6,153,800.00</b>	<b>6,618,332.00</b>	<b>6,494,823.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	677,017.00	702,675.00	834,400.00
7	Federal Receipts			95,800.00
8	State Receipts: Motor Vehicle Pro-Rate	1,736.00	1,449.00	1,700.00
9				
10	State Receipts: Highway Allocation and Incentives	275,455.00	284,296.00	273,786.00
11	State Receipts: Motor Vehicle Fee	19,491.00	18,307.00	17,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	153,758.00	170,143.00	201,723.00
14	State Receipts: Other			
15	State Receipts: Property Tax Credit	44,164.00	49,348.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	54,443.00	51,960.00	45,000.00
18	Local Receipts: Local Option Sales Tax	351,979.00	294,442.00	283,000.00
19	Local Receipts: In Lieu of Tax	27,447.00	28,095.00	31,000.00
20	Local Receipts: Other	4,078,187.00	1,644,064.00	3,517,136.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	1,121,150.00	1,176,500.00	1,242,500.00
23	Proprietary Function Funds (Only If Page 6 is Used)			-
24	<b>Total Resources Available</b> (Lines 5 thru 23)	<b>12,958,627.00</b>	<b>11,039,611.00</b>	<b>13,037,868.00</b>
25	<b>Total Disbursements &amp; Transfers</b> (Line 22, Pg 3, 4 & 5)	<b>6,340,295.00</b>	<b>4,544,788.00</b>	<b>10,390,330.00</b>
26	<b>Balance Forward/Cash Reserve</b> (Line 24 MINUS Line 25)	<b>6,618,332.00</b>	<b>6,494,823.00</b>	<b>2,647,538.00</b>
27	Cash Reserve Percentage			46%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		834,400.00
		County Treasurer Commission at 1%		8,344.00
		<b>Total Property Tax Requirement</b>		<b>842,744.00</b>

2/28/24

**City of Milford in Seward County**

**To Assist the County For Levy Setting Purposes**

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

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 774,744.00
Bond Fund	\$ 68,000.00
_____ Fund	_____
_____ Fund	_____
<b>Total Tax Request</b>	<b>** \$ 842,744.00</b>

\*\* 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	\$ 2,647,538.00
Remaining Cash Reserve	\$ 2,647,538.00
Remaining Cash Reserve %	46%

**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:	

0788010

City of Milford in Seward 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	720,813.00	105,800.00	255,037.00	68,000.00		1,157,500.00	2,307,150.00
3	Public Safety - Police	540,300.00		47,000.00			5,000.00	592,300.00
3a	Public Safety - Fire	439,800.00		159,400.00			40,000.00	639,200.00
4	Public Safety - Other							-
5	Public Works - Streets	559,450.00		147,500.00				706,950.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	431,705.00	50,000.00	550,024.00			40,000.00	1,071,729.00
9	Community Development	1,519,331.00			26,100.00			1,545,431.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	494,270.00	100,000.00					594,270.00
19	Water	812,800.00	2,000,000.00		120,500.00			2,933,300.00
20	Other							-
21	Proprietary Function Funds (Page 6)					-		-
22	<b>Total Disbursements &amp; Transfers (Lns 2 thru 21)</b>	<b>5,518,469.00</b>	<b>2,255,800.00</b>	<b>1,158,961.00</b>	<b>214,600.00</b>	<b>-</b>	<b>1,242,500.00</b>	<b>10,390,330.00</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

210888

City of Milford in Seward 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	512,890.00	85,202.00	239,500.00	67,694.00		1,131,500.00	2,036,786.00
3	Public Safety - Police	413,834.00		4,572.00			5,000.00	423,406.00
3a	Public Safety - Fire	87,694.00		233,842.00			30,000.00	351,536.00
4	Public Safety - Other							-
5	Public Works - Streets	295,084.00		100,843.00				395,927.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	363,158.00	128,591.00	10,328.00			10,000.00	512,077.00
9	Community Development				24,037.00			24,037.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	220,611.00	45,909.00					266,520.00
19	Water	394,288.00	20,210.00		120,001.00			534,499.00
20	Other							-
21	Proprietary Function Funds							-
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>2,287,559.00</b>	<b>279,912.00</b>	<b>589,085.00</b>	<b>211,732.00</b>	<b>-</b>	<b>1,176,500.00</b>	<b>4,544,788.00</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

068010

City of Milford in Seward 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	498,714.00	850.00	266,902.00	67,694.00		1,116,150.00	1,950,310.00
3	Public Safety - Police	383,528.00		39,026.00			5,000.00	427,554.00
3a	Public Safety - Fire	66,326.00		5,640.00				71,966.00
4	Public Safety - Other							-
5	Public Works - Streets	453,217.00		10,431.00				463,648.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	339,218.00		105,949.00				445,167.00
9	Community Development				14,592.00			14,592.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	291,117.00		16,283.00				307,400.00
19	Water	489,063.00	2,100,761.00		69,834.00			2,659,658.00
20	Other							-
21	Proprietary Function Funds							-
22	<b>Total Disbursements &amp; Transfers (Ln 2 thru 21)</b>	<b>2,521,183.00</b>	<b>2,101,611.00</b>	<b>444,231.00</b>	<b>152,120.00</b>	<b>-</b>	<b>1,121,150.00</b>	<b>6,340,295.00</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

2/18/22

City of Milford in Seward County

**2025-2026 SUMMARY OF PROPRIETARY FUNCTION FUNDS**

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

**THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY**

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
<b>TOTAL</b>	-	-	-	-
	(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.

20891  
768912

# CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

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

NAME	<b>City of Milford</b>
ADDRESS	<b>402 1st Street</b>
CITY & ZIP CODE	<b>Milford 68405</b>
TELEPHONE	<b>402-761-3247</b>
WEBSITE	<b>milfordne.gov</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Becky Freeman	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@windstream.net	cityofmilford@windstream.net	cstandley@hbecpa.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

2/18/2012

City of Milford
2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

Table with 2 columns: Description and Amount. Includes rows for 2024-2025 Total Property Tax Request (777,073.80), Less: Prior Year Exceptions Utilized, and Preliminary Property Tax Request Authority (777,073.80).

Allowed Increases to Preliminary Property Tax Request Authority

Table with 2 columns: Description and Amount. Includes rows for 2024 Property Taxes Levied (777,130.14), Growth Percentage per County Assessor (13,190.25), Inflation Percentage (40,177.63), and Total Exemptions Utilized (12,302.32).

Allowable Exceptions Utilized (§ 13-3404)

Table with 2 columns: Description and Amount. Includes rows for 2025-2026 Property Taxes Budgeted For (various categories) and Prior Year's Unused Property Tax Request Authority used this year (12,302.32).

Summary table with 2 columns: Description and Amount. Includes rows for Total Exceptions Utilized (12,302.32), 2025-2026 Total Property Tax Request Authority (842,744.00), 2025-2026 ACTUAL Property Tax Request (842,744.00), and Unused Property Tax Request Authority Created for Future Years (-).

City of Milford  
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

**Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward**

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority <i>(See instructions below for how to determine this amount)</i>	(1)	\$ 38,856.51
Less: Amount used this year <i>(from Computation Form, line 24) (cannot exceed line 1)</i>	(2)	12,302.32
Add: Unused Authority created this year <i>(from Computation Form, line 28)</i>	(3)	-
<b>Total Unused Property Tax Request Authority available for future years <i>(cannot be less than \$0.00)</i></b>	<b>(4)</b>	<b>26,554.19</b>

**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)
			\$ -
			-
			-
			-
			-
			-
<b>Total Emergency Response Exception <i>(must agree to Computation Form, line 17)</i></b>			<b>-</b>

**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)
	\$ -
	-
	-
	-
	-
	-
	-
	-
	-
<b>Total Public Safety Exception <i>(must agree to Computation Form, line 18)</i></b>	<b>-</b>

### Municipality Levy Limit Form

City of Milford in Seward County

#### Municipality Levy

Personal and Real Property Tax Request	(1)		842,744.00	
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)	<u>0.00</u>		
Total Levy Exemptions	(7)		<u>68,000.00</u>	
Tax Request Subject to Levy Limit	(8)		774,744.00	
Valuation	(9)		<u>170,924,535</u>	
Municipality Levy Subject to Levy Authority	(10)		0.453267	
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)	<u>0.000000</u>	0.000000	
Other	(16)		<u>0.000000</u>	
Total Levy for Compliance Purposes	(17)		<u><u>0.453267</u></u>	<b>(A)</b>
<b>Levy Authority</b>				
Municipality Levy Limit	(18)		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	<u>51,778.00</u>	0.030293	
Total Municipality Levy Authority	(20)		<u><u>0.480293</u></u>	<b>(B)</b>
Voter Approved Levy Override	(21)		0.000000	<b>(C)</b>

**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

**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**

<b>Prior Year Total Property Tax Request</b>	(1)	<u>777,073.80</u>
<i>(Total Personal and Real Property Tax Required from prior year budget - Cover Page)</i>		
<b>Base Limitation Percentage Increase (2%)</b>		<u>2.00</u> % (2)
<b>Real Growth Percentage Increase</b>		
<u>2,748,273.00</u>	/	<u>161,920,085.00</u> = <u>1.70</u> % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor
<b>Total Allowable Growth Percentage Increase (Line 2 + Line 3)</b>	(4)	<u>3.70</u> %
<b>Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)</b>	(5)	<u>28,751.73</u>
<b>TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)</b>	(6)	<u>805,825.53</u>
<i>(Without needing to attend Joint Public Hearing, or be included on postcard notification)</i>		

**ACTUAL PROPERTY TAX REQUEST**

<b>2025-2026 ACTUAL Total Property Tax Request</b>	(7)	<u>842,744.00</u>
<i>(Total Personal and Real Property Tax Required from Cover Page)</i>		

**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.

2/8/2024

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

## REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

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, Pleasant Dale and Staplehurst	7/21/1998 - Non-expiring	Provide services at lowest cost - Shared Services
City of Seward, Village of Bee, Utica, Garland, Goehner, Cordova, Staplehurst, Pleasant Dale, Beaver Crossing, County of Seward and Seward County Housing Corp	4/2006 to Current	Affordable Housing
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 and York; Cities of Seward, York and Milford	Pending renewal	Public Safety Software, Hardware and related services
City of Milford and City of Omaha	6/6/2023 Perpetual, unless terminated	Keno Lottery

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

### 2025 Public Safety Tax Statement Reporting Form

<b>Date:</b>	9/19/25
--------------	---------

<b>County:</b>	Seward
----------------	--------

<b>Municipality:</b>	City of Milford
----------------------	-----------------

Step 1: Enter all Expenses related to Public Safety defined under section 13-320, County Attorney and Public Defender Expenses from Budget

\$ 510,000.00

Step 2: Enter all General Fund Expenses from Budget plus public safety expenses outside the general fund that are funded by property tax

\$ 842,744.00

<b>Public Safety Total for Tax Statement Calc Per Parcel</b>	60.5%
--	-------

**Recommended process:**

- Forward the form to county budget preparers and municipalities.
- The form should be completed and returned to the County Clerk at the same time property tax requests are certified to the County Clerk.
- The County Clerk then forwards the completed form to the County Treasurer for use in preparing tax statements.

**NRS 77-1701:** 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.

**NRS 13-320:** Public safety services, defined.

For purposes of sections 13-318 to 13-326, public safety services means crime prevention, offender detention, and firefighter, police, medical, ambulance, or other emergency services.

Municipalities in Douglas, Lancaster and Sarpy County, please check with the County Treasurer on data needed for tax statement printing.