2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Aurora

TO THE COUNTY BOARD AND COUNTY CLERK OF
Hamilton County

This budget is for the Period October 1, 2025 through September 30, 2026

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

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

2,121,178.78	Property Taxes for Non-Bond Purposes
435,773.35	Principal and Interest on Bonds
2,556,952.13	**Total Personal and Real Property Tax Required**

558,484,054.00	**Total Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

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

Principal	8,280,000.00
Interest	1,131,016.25
Total Bonded Indebtedness	9,411,016.25

Report of Joint Public Agency & Interlocal Agreements

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

[X] YES [ ] NO

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

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] 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 9-30-2025

Submit budget to:

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

City of Aurora in Hamilton 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	2,875,471.78	5,225,827.94	4,484,032.15
2	Investments	2,302,278.41	2,348,769.47	1,137,744.56
3	County Treasurer's Balance	47,657.06	38,810.61	39,006.15
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			-
5	**Subtotal of Beginning Balances** **(Lines 1 thru 4)**	**5,225,407.25**	**7,613,408.02**	**5,660,782.86**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	1,674,010.54	2,179,275.12	2,531,635.77
7	Federal Receipts	39,400.18	94,186.31	291,413.51
8	State Receipts: Motor Vehicle Pro-Rate	3,782.45	4,298.31	4,000.00
9				
10	State Receipts: Highway Allocation and Incentives	708,592.32	715,263.89	718,446.00
11	State Receipts: Motor Vehicle Fee	50,402.51	47,804.10	52,000.00
12	State Receipts: State Aid	1,462.00	1,462.00	
13	State Receipts: Municipal Equalization Aid	-	-	-
14	State Receipts: Other	218,036.09	539,508.66	65,000.00
15	State Receipts: Property Tax Credit	117,012.02	178,319.79	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	147,525.81	155,896.23	135,000.00
18	Local Receipts: Local Option Sales Tax	680.10	-	-
19	Local Receipts: In Lieu of Tax	136,118.51	180,816.08	135,000.00
20	Local Receipts: Other	10,769,717.16	5,912,194.48	12,121,777.14
21	Transfers In of Surplus Fees	424,000.00	260,000.00	231,000.00
22	Transfers In Other Than Surplus Fees	545,000.00	908,500.00	898,000.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**			-
24	**Total Resources Available** **(Lines 5 thru 23)**	**20,061,146.94**	**18,790,932.99**	**22,844,055.28**
25	**Total Disbursements & Transfers** **(Line 22, Pg 3, 4 & 5)**	**12,447,738.92**	**13,130,150.13**	**19,542,324.27**
26	**Balance Forward/Cash Reserve** **(Line 24 MINUS Line 25)**	**7,613,408.02**	**5,660,782.86**	**3,301,731.01**
27	Cash Reserve Percentage			23%

PROPERTY TAX RECAP

Tax from Line 6	2,531,635.77
County Treasurer Commission at 1%	25,316.36
Total Property Tax Requirement	2,556,952.13

City of Aurora in Hamilton 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	421,616.13	425,676.68	-	5,531,458.76	-	898,000.00	7,276,751.57
3	Public Safety - Police	1,617,720.99	-	29,500.00	-	-	-	1,647,220.99
3a	Public Safety - Fire	117,876.26	110,000.00	47,778.75	-	-	-	275,655.01
4	Public Safety - Other	1,769,997.59	-	274,778.37	-	-	-	2,044,775.96
5	Public Works - Streets	698,728.26	1,670,000.00	49,607.78	100,873.50	-	-	2,519,209.54
6	Public Works - Other	73,000.00	-	-	-	-	-	73,000.00
7	Public Health and Social Services	132,436.57	5,495.59	10,000.00	-	-	-	147,932.16
8	Culture and Recreation	737,812.82	195,000.00	23,000.00	-	-	-	955,812.82
9	Community Development	765.61	-	-	-	-	-	765.61
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	672,751.11	-	14,940.53	-	-	-	687,691.64
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	990,344.53	309,500.00	51,650.02	299,615.95	-	52,000.00	1,703,110.50
19	Water	783,297.82	1,097,000.00	37,779.13	113,321.54	-	179,000.00	2,210,398.49
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds **(Page 6)**					-		-
22	**Total Disbursements & Transfers** **(Lns 2 thru 21)**	8,016,347.67	3,812,672.27	539,034.58	6,045,269.75	-	1,129,000.00	19,542,324.27

(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 Aurora in Hamilton 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	$	2,121,178.78
Bond Fund	$	435,773.35
_____ Fund		
_____ Fund		
Total Tax Request	** $	2,556,952.13

** 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	$ 3,301,731.01
Remaining Cash Reserve	$ 3,301,731.01
Remaining Cash Reserve %	23%

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: Water — Transfer To: Equipment

Amount: $ 79,000.00

for equipment

Transfer From: Water — Transfer To: EMS

Amount: $ 100,000.00

EMS Services

Transfer From: Sewer — Transfer To: 52000

Amount:

EMS Services

City of Aurora in Hamilton 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	1,322,566.95	99,971.31	-	512,410.42	-	908,500.00	2,843,448.68
3	Public Safety - Police	1,506,529.75	710.00	96,801.61	-	-	-	1,604,041.36
3a	Public Safety - Fire	146,499.37	4,583.31	34,088.36	-	-	-	185,171.04
4	Public Safety - Other	1,839,356.01	349.99	86,306.32	-	-	-	1,926,012.32
5	Public Works - Streets	532,753.00	1,291,666.56	46,051.16	102,359.50	-	-	1,972,830.22
6	Public Works - Other	73,663.98	-	-	-	-	-	73,663.98
7	Public Health and Social Services	110,325.57	2,451.58	9,446.11	-	-	-	122,223.26
8	Culture and Recreation	627,643.24	44,790.17	17,899.97	-	-	-	690,333.38
9	Community Development	446.92	-	-	-	-	-	446.92
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	610,480.97	-	14,999.47	-	-	-	625,480.44
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	1,075,733.95	24,794.46	50,813.60	353,189.14	-	52,000.00	1,556,531.15
19	Water	699,185.79	478,378.34	35,380.21	109,023.04	-	208,000.00	1,529,967.38
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	8,545,185.50	1,947,695.72	391,786.81	1,076,982.10	-	1,168,500.00	13,130,150.13

(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 Aurora in Hamilton 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	504,700.71	277,581.33	-	311,122.50	-	545,000.00	1,638,404.54
3	Public Safety - Police	1,422,100.49	2,361.38	37,518.08	-	-	-	1,461,979.95
3a	Public Safety - Fire	150,939.54	8,393.21	36,372.91	-	-	-	195,705.66
4	Public Safety - Other	1,623,331.21	-	146,033.20	-	-	-	1,769,364.41
5	Public Works - Streets	560,202.02	1,181,946.42	43,786.16	143,694.26	-	-	1,929,628.86
6	Public Works - Other	65,503.40	-	-	-	-	-	65,503.40
7	Public Health and Social Services	98,125.38	2,685.71	10,000.00	-	-	-	110,811.09
8	Culture and Recreation	695,163.89	132,991.08	29,349.86	-	-	-	857,504.83
9	Community Development	14,186.92	-	-	-	-	-	14,186.92
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	569,806.68	-	14,999.47	-	-	-	584,806.15
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	1,040,869.63	518,046.09	55,550.15	281,633.47	-	128,000.00	2,024,099.34
19	Water	707,927.27	678,167.07	29,979.25	83,670.18	-	296,000.00	1,795,743.77
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	7,452,857.14	2,802,172.29	403,589.08	820,120.41	-	969,000.00	12,447,738.92

(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.).

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

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**CITY OF AURORA**
ADDRESS	**905 13TH STREET**
CITY & ZIP CODE	**AURORA, NE 68818**
TELEPHONE	**402-694-6992**
WEBSITE	**www.cityofaurora.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Marlin Seeman	Barbra J. Mikkelsen	Barbra J. Mikkelsen
TITLE /FIRM NAME	Mayor	Clerk/Treasurer	Clerk/Treasurer
TELEPHONE	402-694-6992	402-694-6992	402-694-6992
EMAIL ADDRESS	mayorseeman@cityofaurora.org	cityclerk@cityofaurora.org	cityclerk@cityofaurora.org

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

City of Aurora

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	$ 2,398,484.35	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	**2,398,484.35**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 2,398,771.12

See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

2025 Growth Value	/	2024 Total Valuation	=	(14a)	
23,922,120.00	/	516,963,264.00	=	4.63%	111,001.49

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

Inflation Percentage 5.17% (15a)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a) — 124,016.47 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-
County Attorneys	(19)	-
County Public Defenders	(20)	-
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	-
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**2,633,502.31**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	2,556,952.13
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)	**76,550.18**

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

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 119,938.56
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)	76,550.18
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	196,488.74

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 Aurora in Hamilton County

Municipality Levy				
Personal and Real Property Tax Request	(1)		2,556,952.13	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	435,773.35		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		435,773.35	
Tax Request Subject to Levy Limit	(8)		2,121,178.78	
Valuation	(9)		558,484,054	
Municipality Levy Subject to Levy Authority	(10)		0.379810	
Levy Authority Allocated to Others-				
Airport Authority	(11)	101531.82	0.000182	
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)		0.379992	**(A)**
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	103,461.96	0.018525	
Total Municipality Levy Authority	(20)		0.468525	**(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 Aurora in Hamilton County

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 2,398,484.35
*(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

23,922,120.00 (2025 Real Growth Value per Assessor) / 516,963,264.00 (Prior Year Total Real Property Valuation per Assessor) = 4.63 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 6.63 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 159,019.51

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **2,557,503.86**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) 2,556,952.13
(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.

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

TO: AURORA CITY
C/O CITY CLERK
905 13TH STREET
AURORA NE 68818

TAXABLE VALUE LOCATED IN THE COUNTY OF: HAMILTON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
AURORA CITY	City/Village	23,922,120	558,484,054	516,963,264	4.63

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I **VICTORIA WYLIE**, **HAMILTON** 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.

Victoria M Wylie

(signature of county assessor)

SEAL

August 14, 2025

(date)

CC: County Clerk, **HAMILTON** County

CC: County Clerk where district is headquartered, if different 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)

Assessor's Use Only

51,343,428 Pers Prior
16,555,385 Pers Value

465,619,836 Real Prior
541,928,669 Real Value

Aurora, Nebraska
September 23, 2025

A meeting of the Mayor and Council of the City of Aurora, Nebraska, was convened in open and public session at 7:30 p.m. on September 23, 2025 at the City Hall. Present were Councilors: Paul Lackore, Wayne Roblee, Daniel Bartling, Mark Dunn, Dick Phillips and Esther Bergen. Mayor Marlin Seeman conducted the meeting. City Officials present were City Administrator Adam Darbro, City Attorney Ross Luzum, Chief of Police Paul Graham, Public Works Director Jeremy Cattau and Clerk/Treasurer Barbra Mikkelsen.

Notice of said meeting was given by publication in the Aurora News Register on September 7, 2025. Notice of meeting was simultaneously given to the Mayor and all members of the Council and a copy of their acknowledgment of receipt of notice and the agenda is attached to these minutes. Availability of the agenda of this meeting was communicated in the advance notice and in the notice to the Mayor and Council. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Mayor Seeman stated "AS PERSCRIBED BY LAW A COPY OF THE NEBRASKA OPEN MEETINGS ACT IS POSTED BY THE DOUBLE DOORS IN THE COUNCIL CHAMBERS."

MINUTES:

Councilor Dunn moved to approve the minutes from the September 9, 2025 meeting. Councilor Lackore seconded the motion. Voting Aye: Roblee, Bartling, Dunn, Phillips, Bergen and Lackore. Nay: None. The motion carried.

PETITIONS, COMPLAINTS, COMMUNICATIONS:

7:30 P.M. PUBLIC HEARING:

Mayor Seeman opened the duly advertised public hearing to receive public comments on the One and Six Year Street Improvement Plan. He asked if there was anyone present who wished to speak in favor of the One and Six Year Street Improvement Plan. Mayor Seeman then asked if there was anyone who wished to speak in opposition to the plan. There being no one else present to speak in favor of or in opposition to the One and Six Year Street Improvement Plan Mayor Seeman declared the public hearing closed.

Councilor Lackore moved to adopt Resolution 25-10 for the One and Six Year Street Improvement Plan. Councilor Dunn seconded the motion. Voting Aye: Bartling, Dunn, Phillips, Bergen, Lackore and Roblee. Nay: None. The motion carried and the following resolution was declared passed and adopted.

RESOLUTION 25-10

The following resolution was introduced by Councilor Lackore, who moved its adoption, seconded by Councilor Dunn,

"WHEREAS, the City Street Superintendent has prepared and presented a One Year and Six Year Plan for Street Improvement Program for the City of Aurora, and

WHEREAS, a public meeting was held on the 23rd 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 the City of Aurora, Nebraska that the plans and data as furnished are hereby in all things accepted and adopted."

Upon roll call vote as follows:

Councilor Phillips	AYE
Councilor Bergen	AYE
Councilor Lackore	AYE
Councilor Roblee	AYE
Councilor Bartling	AYE
Councilor Dunn	AYE

Marlin Sleeman
Mayor

ATTEST: Barbara Milleber
Clerk

CITY OF AURORA CORPORATE SEAL AURORA, NEBRASKA

Councilor Phillips moved to adopt Resolution 25-11 authorizing the Mayor to sign the Municipal Annual Certification of Program Compliance Form to comply with new legislation. Councilor Lackore seconded the motion. Voting Aye: Dunn, Phillips, Bergen, Lackore, Roblee and Bartling. Nay: None. The motion carried and the following resolution was declared passed and adopted.

RESOLUTION 25-11

WHEREAS: State of Nebraska Statutes, sections 39-2115, 39-2119, 39-2120, 39-2121, and 39-2520(2), requires an annual certification of program compliance to the Nebraska Board of Public Roads Classifications and Standards: and

WHEREAS: State of Nebraska Statute, section 39-2120 also requires that the annual certification of program compliance by each municipality shall be signed by the Mayor and shall include a copy of a resolution of the governing body of the municipality authorizing the signing of the certification form.

BE IT RESOLVED that the Mayor of the City of Aurora, Nebraska is hereby authorized to sign the attached Municipal Annual Certification of Program Compliance form.

Adopted this 23rd day of September, 2025 at Aurora, Nebraska.

City Councilors:
Councilor Dick Phillips
Councilor Mark Dunn
Councilor Esther Bergen
Councilor Daniel Bartling
Councilor Paul Lackore
Councilor Wayne Roblee

CITY OF AURORA CORPORATE SEAL AURORA, NEBRASKA

ATTEST: Barbara Mikkelsen
Clerk

7:30 P.M. PUBLIC HEARING:

Mayor Seeman opened the duly advertised public hearing to receive public comments on setting City of Aurora Tax Levy for FY 2025-2026 at .379810 per one hundred dollars valuation ($2,121,178.78) for General, at .078028 ($435,773.35) for Bonds. The Mayor asked if there was anyone present who wished to speak in favor of the proposal and there was no one. The Mayor then asked if there was anyone present who wished to speak in opposition to the proposal and there was no one. There being no one present to speak in favor of or opposition to the proposal the Mayor declared the public hearing closed.

City Attorney Luzum read Ordinance No. 1225 by its title: AN ORDINANCE TO ADOPT THE BUDGET STATEMENT, INCLUDING THE PAY PLAN , PENSION PLANS AND VEBA PLAN, TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; AND TO PROVIDE FOR AN EFFECTIVE DATE.

Councilor Phillips moved to bring Ordinance 1225 before the council and to suspend the statutory three reading rule for consideration of this ordinance. Councilor Dunn seconded the motion. Voting Aye: Phillips Bergen, Lackore, Roblee, Bartling and Dunn. Nay: None. The motion having been concurred in by three fourths majority of all members elected to the Council passed and said statutory three reading rule was suspended.

Councilor Dunn moved for final adoption of Ordinance No. 1225. Councilor Lackore seconded the motion. The Mayor then stated the question, "Shall Ordinance No. 1225 be passed and adopted?" Upon roll call vote, the following Councilors voted Aye: Bergen, Lackore, Roblee, Bartling, Dunn and Phillips. Nay: None.

The passage and adoption of said Ordinance having been concurred in by a majority of all members elected to the Council was by the Mayor declared passed and adopted and the Mayor in the presence of the Council signed and approved said Ordinance and the Clerk attested the passage and approval of same and affixed her signature thereto. Said Ordinance shall be preserved and kept in a separate and distinct volume known as the Ordinance Record of the City of Aurora, Nebraska and same be incorporated herein by reference.

Councilor Lackore moved to adopt Resolution 25-12 setting City of Aurora Tax Levy for FY 2025-2026. Councilor Phillips seconded the motion. Voting Aye: Lackore, Roblee, Bartling, Dunn, Phillips and Bergen. Nay: None. The motion carried and the following resolution was declared passed and adopted.

RESOLUTION 25.12

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

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

   General Fund: $2,121,178.78
   Bond Fund: $ 435,773.35

2. The total assessed value of property differs from last year's total assessed value by 8.03 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 $.429463 per $100 of assessed value.
4. The City of Aurora proposes to adopt a property tax request that will cause its tax rate to be $.457838 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 Aurora will increase last year's by 11.09 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Passed and adopted this 23rd day of September, 2025.

Marlin L Seaman
Mayor

CITY OF AURORA CORPORATE SEAL AURORA, NEBRASKA

ATTEST:

Barbara M Mikkelsen
City Clerk

Andrew Wilshusen of JEO Consulting Group spoke on Payment No. 10 to Mid-Nebraska Land Developers for 1st Street Improvement Project. He stated the City's share of this pay application is $115,609.75. Councilor Lackore moved to approve Payment No. 10 to Mid-Nebraska Land Developers for 1st Street Improvement Project with the City's share being $115,609.75. Councilor Roblee seconded the motion. Voting Aye: Roblee, Bartling, Dunn, Phillips, Bergen and Lackore. Nay: None. The motion carried.

MISCELLANEOUS:

ADJOURNMENT:

Having completed all items on the agenda, and there being no further business to conduct, Mayor Seeman declared the meeting adjourned at 7:47p.m.

Marlin L Seaman
Mayor

ATTEST:

Barbara M Mikkelsen
City Clerk

CITY OF AURORA CORPORATE SEAL AURORA, NEBRASKA

City of Aurora
IN
Hamilton 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 2025, at 6:00 o'clock P.M., at City Hall, 905 13th St, Aurora, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	12,447,738.92
2024-2025 Actual/Estimated Disbursements & Transfers	$	13,130,150.13
2025-2026 Proposed Budget of Disbursements & Transfers	$	19,542,324.27
2025-2026 Necessary Cash Reserve	$	3,301,731.01
2025-2026 Total Resources Available	$	22,844,055.28
Total 2025-2026 Personal & Real Property Tax Requirement	$	2,556,952.13
Unused Budget Authority Created For Next Year	$	196,488.74
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	2,121,178.78
Personal and Real Property Tax Required for Bonds	$	435,773.35

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 23 day of September 2025, at 7:35 o'clock P.M., at City Hall, 905 13th St, Aurora, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	17,590,897.31	19,542,324.27	11%
Property Tax Request	$ 2,398,484.35	$ 2,556,952.13	7%
Valuation	516,963,264	558,484,054	8%
Tax Rate	0.463956	0.457838	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.429463		ZNEZ

Proof of Publication

, OF NEBRASKA }
} ss.
, of Hamilton }

Johnson, or Paula J. Johnson being first duly sworn, d says that they are co-publishers of the Aurora News- weekly legal newspaper having a bona fide circulation an 300 copies published in Aurora, Nebraska; and said has been published for at least 52 consecutive weeks prior on of attached notice; that said publication is of general ; that attached notice was published one (1) time (s)

September 17, 2025

Paula J Johnson

Subscribed to in my presence and sworn to before me this 17th day September, 2025

Jill L Bartling
Notary Public

Publication Fee $ 58.55

GENERAL NOTARY - State of Nebraska
JILL L BARTLING
My Comm. Exp. August 31, 2028

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 25-12

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

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

General Fund:	$	2,121,178.78
Bond Fund:	$	435,773.35

2. The total assessed value of property differs from last year's total assessed value by 8.03 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 0.429463 per $100 of assessed value.

4. The City of Aurora proposes to adopt a property tax request that will cause its tax rate to be 0.457838 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 Aurora will increase (or decrease) last year's budget by 11.09 percent.

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

Motion by LacKore, seconded by Phillips to adopt Resolution # 25-12.

Voting yes were:	Voting no were:
Paul Lackore	
Wayne Roblee	
Daniel Bartling	
Mark Dunn	
Dick Phillips	
Esther Bergen	

Dated this 23rd day of September, 2025

Marlin Sloman
Mayor

Barbara Millhelm
Attest

CITY OF AURORA CORPORATE SEAL AURORA, NEBRASKA

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Aurora **Hamilton County**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Hamilton County, City of Aurora	05-12-15 to 05-12-2040	sharing of law enforcemnet offices, facilities and overall law enforcement services, dispatch and custodial services also included and includes funding of facility improvements
Hamilton County, City of Aurora	04-28-92 to N/A	cooperative law enforcement services
Hamilton County, City of Aurora	01-09-07 to N/A	agreement for maintenance of "N" Road
Aurora Airport, City of Aurora	07-25 to 07-26	Levy
Adams, Buffalo, Hall, Dawson and Phelps Counties, Cities of Hastings, Kearney, Grand Island, Aurora,	02-19-09 to N/A	SCALES-cooperative law enforcement services
Alda, Aurora, Cairo, Chapman, Doniphan, Grand Island City, Grand Island Suburban, Phillips, Shelton,	07-09 to N/A	Grand Island Area Mutual Aid Firefighters Association
Hamilton County, City of Aurora	08-26-25 to 08-26-2029	Interlocal Cooperation Agreement for Emergency Medical Services
Aurora Rural Fire Board and City of Aurora	02-12-19 to 12-15-2028	for the purchase of a fire truck
Hamilton County, City of Aurora	11/5/22 to 01/01/2028	snow removal of certain streets within each others jursidictions
Upper Big Blue Natural Resourses District and City of Aurora	02/14/24 to 06/30/26	Special Project-Aurora-Hamilton County Groundwater study
Upper Big Blue Natural Resources District and City of Aurora	02/11/25 to 12/31/26	to assist with part of the funding of the All Inclusive Playground Area