

2026-2027
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, 2026 through September 30, 2027

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

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

2,195,400.00	Property Taxes for Non-Bond Purposes
419,000.00	Principal and Interest on Bonds
2,614,400.00	Total Personal and Real Property Tax Required

Projected Outstanding Bonded Indebtedness as of October 1, 2026

(As of the Beginning of the Budget Year)

Principal	8,010,000.00
Interest	1,616,666.13
Total Bonded Indebtedness	9,626,666.13

644,045,848.00 **Total Certified Valuation (All Counties)**

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

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026?

☒ YES

☐ NO

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

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2025 through June 30, 2026?

☐ YES

☒ NO

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

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2026

Submit budget to:

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

City of Aurora in Hamilton County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	Adopted Budget 2026 - 2027 (Column 3)
1	Net Cash Balance	5,225,827.94	3,419,797.35	3,986,820.28
2	Investments	2,348,769.47	2,392,898.92	1,154,424.72
3	County Treasurer's Balance	38,810.61	62,715.13	39,006.15
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	Subtotal of Beginning Balances (Lines 1 thru 4)	7,613,408.02	5,875,411.40	5,180,251.15
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	2,203,179.64	2,409,770.13	2,588,256.03
7	Federal Receipts	94,186.31	32,936.21	253,804.80
8	State Receipts: Motor Vehicle Pro-Rate	4,298.31	5,217.79	4,000.00
9				
10	State Receipts: Highway Allocation and Incentives	715,263.89	715,207.79	723,731.00
11	State Receipts: Motor Vehicle Fee	47,804.10	52,905.84	52,000.00
12	State Receipts: State Aid	1,462.00	1,471.00	
13	State Receipts: Municipal Equalization Aid	-	-	-
14	State Receipts: Other	539,508.66	115,037.13	65,000.00
15	State Receipts: Property Tax Credit	178,319.79	208,162.67	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	155,896.23	157,068.78	135,000.00
18	Local Receipts: Local Option Sales Tax	-	-	-
19	Local Receipts: In Lieu of Tax	180,816.08	198,074.12	190,000.00
20	Local Receipts: Other	5,989,652.37	6,273,063.01	6,815,325.82
21	Transfers In of Surplus Fees	260,000.00	79,000.00	-
22	Transfers In Other Than Surplus Fees	908,500.00	825,000.00	680,526.76
23	Proprietary Function Funds (Only if Page 6 is Used)	-		-
24	Total Resources Available (Lines 5 thru 23)	18,892,295.40	16,948,325.87	16,687,895.56
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	13,016,884.00	11,768,074.72	12,477,107.84
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	5,875,411.40	5,180,251.15	4,210,787.72
27	Cash Reserve Percentage			49%
PROPERTY TAX RECAP		Tax from Line 6		2,588,256.03
		County Treasurer Commission - 1% of Total Taxes Collected		26,143.97
		Total Property Tax Requirement		2,614,400.00

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:

	Expected Levy **	Property Tax Request
General Fund	0.340876	\$ 2,195,400.00
Bond Fund	0.065057	\$ 419,000.00
_____ Fund	0.000000	
_____ Fund	0.000000	
_____ Fund	0.000000	
Total Tax Request		\$ 2,614,400.00

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

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

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

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
STREET FUND	\$ 599,837.73
PERPETUAL CARE/DEBT SERVICE	\$ 1,559,889.36
WATER/SEWER FUNDS	\$ 1,003,846.88
Total Special Reserve Funds	\$ 3,163,573.97
Total Cash Reserve	\$ 4,210,787.72
Remaining Cash Reserve	\$ 1,047,213.75
Remaining Cash Reserve %	12%

Documentation of Transfers of Surplus Fees:

(Only complete if Transfers of Surplus Fees Were Budgeted)

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From:

Transfer To:

Amount:

Reason:

Transfer From:

Transfer To:

Amount:

Reason:

Transfer From:

Transfer To:

Amount:

Reason:

City of Aurora in Hamilton County

Line No.	2026-2027 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	674,726.86	329,827.91	5,000.00	1,080,255.00	-	680,526.76	2,770,336.53
3	Public Safety - Police	1,630,454.49	-	77,500.00	-	-	-	1,707,954.49
3a	Public Safety - Fire	119,055.00	-	49,504.38	-	-	-	168,559.38
4	Public Safety - Other	752,175.80	-	-	-	-	-	752,175.80
5	Public Works - Streets	522,092.49	195,000.00	50,041.42	134,746.77	-	-	901,880.68
6	Public Works - Other	73,000.00	-	-	-	-	-	73,000.00
7	Public Health and Social Services	87,894.69	304,445.59	10,000.00	-	-	-	402,340.28
8	Culture and Recreation	623,800.92	730,878.00	59,000.00	-	-	-	1,413,678.92
9	Community Development	1,123.45	-	-	-	-	-	1,123.45
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	655,837.67	-	19,815.53	-	-	-	675,653.20
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	954,460.80	209,500.00	37,608.66	316,671.03	-	-	1,518,240.49
19	Water	830,697.96	1,082,000.00	38,062.77	141,403.88	-	-	2,092,164.61
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds (Page 6)					-		-
22	Total Disbursements & Transfers (Lns 2 thru 21)	6,925,320.14	2,851,651.50	346,532.76	1,673,076.68	-	680,526.76	12,477,107.84

(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.	2025-2026 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	368,405.35	168,794.38	412.13	302,888.00	-	825,000.00	1,665,499.86
3	Public Safety - Police	1,556,129.96	-	14,011.85	-	-	-	1,570,141.81
3a	Public Safety - Fire	126,225.67	89,587.00	32,778.76	-	-	-	248,591.43
4	Public Safety - Other	1,650,084.75	-	312,432.97	-	-	-	1,962,517.72
5	Public Works - Streets	589,901.80	1,364,212.43	47,444.28	139,560.28	-	-	2,141,118.79
6	Public Works - Other	64,117.26	-	-	-	-	-	64,117.26
7	Public Health and Social Services	133,905.98	15,792.56	166,304.49	-	-	-	316,003.03
8	Culture and Recreation	616,561.55	53,892.01	21,635.62	-	-	-	692,089.18
9	Community Development	436.92	-	-	-	-	-	436.92
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	626,405.12	-	15,544.27	-	-	-	641,949.39
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	1,005,601.17	8,199.15	52,084.30	289,668.44	-	-	1,355,553.06
19	Water	663,835.27	191,369.20	77,698.77	98,153.03	-	79,000.00	1,110,056.27
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	7,401,610.80	1,891,846.73	740,347.44	830,269.75	-	904,000.00	11,768,074.72

(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.	2024-2025 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	1,327,084.36	99,971.31	-	512,410.42	-	908,500.00	2,847,966.09
3	Public Safety - Police	1,506,558.76	710.00	96,801.61	-	-	-	1,604,070.37
3a	Public Safety - Fire	146,499.37	4,583.31	34,088.36	-	-	-	185,171.04
4	Public Safety - Other	1,790,229.74	349.99	86,306.32	-	-	-	1,876,886.05
5	Public Works - Streets	477,055.97	1,291,666.56	46,051.16	102,359.50	-	-	1,917,133.19
6	Public Works - Other	73,663.98	-	-	-	-	-	73,663.98
7	Public Health and Social Services	110,391.62	2,451.58	9,446.11	-	-	-	122,289.31
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	609,732.72	-	14,999.47	-	-	-	624,732.19
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	1,063,338.23	24,794.46	50,813.60	353,189.14	-	52,000.00	1,544,135.43
19	Water	699,274.46	478,378.34	35,380.21	109,023.04	-	208,000.00	1,530,056.05
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	8,431,919.37	1,947,695.72	391,786.81	1,076,982.10	-	1,168,500.00	13,016,884.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

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(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

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

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>Marlin Seeman</u>	<u>Barbra J. Mikkelsen</u>	<u>Barbra J. Mikkelsen</u>
TITLE /FIRM NAME	<u>Mayor</u>	<u>Clerk/Treasurer</u>	<u>Clerk/Treasurer</u>
TELEPHONE	<u>402-694-6992</u>	<u>402-694-6992</u>	<u>402-694-6992</u>
EMAIL ADDRESS	<u>mayorseeman@aurorane.gov</u>	<u>clerk@aurorane.gov</u>	<u>clerk@aurorane.gov</u>

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

- ☐ Board Chairperson
☒ Clerk / Treasurer / Superintendent / Other
☐ Preparer

City of Aurora

2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority**2025-2026 Total Property Tax Request**

(1) \$ 2,556,952.13

(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

Approved Bonds (prior year line 16)

(2) -

Emergency Response (prior year line 17)

(3) -

Public Safety Services (prior year line 18)

(4) -

County Attorneys (prior year line 19)

(5) -

County Public Defenders (prior year line 20)

(6) -

Response to Public Safety Threat (prior year line 21)

(7) -

Public Safety Interlocal Agreements (prior year line 22)

(8) -

Voter Approved Increase (prior year line 23)

(9) -

(10) -

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)

(11) -

Preliminary Property Tax Request Authority (line 1 - line 11)

(12) 2,556,952.13

Allowed Increases to Preliminary Property Tax Request Authority**2025 Property Taxes Levied** (per Taxes Levied Reports from Department of Revenue)

2,695,025.41

See instructions below for where to find this amount

(13)

Growth Percentage per County Assessor

55,633,091.00 / 588,640,777.00 = 9.45%

2026 Growth Value

2025 Total Valuation

(14a)

254,709.83

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Increase due to Growth

(14)

Inflation Percentage

5.26%

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

(15a)

141,758.34

Increase due to Inflation

(15)

Allowable Exceptions Utilized (§ 13-3404)**2026-2027 Property Taxes Budgeted For:**

Approved Bonds

(16) -

(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))

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

(23) -

(MUST attach sample ballot language and certified election results)

Prior Year's Unused Property Tax Request Authority used this year

(24) -

(Cannot exceed amount on Supporting Schedule 1, line 1)

Total Exceptions Utilized (Total lines 16 thru 24)

(25) -

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25)

(26) 2,953,420.30

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1)

(27) 2,614,400.00

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3)

(28) 339,020.30

(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

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

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years (from prior year Schedule 1, line 4)	(1)	\$ 196,488.74
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)	339,020.30
Total Unused Property Tax Request Authority subject to carryover limit (cannot be less than zero)	(4)	535,509.04
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority (from prior year computation form, line 26)	(5)	2,633,502.31
Calculated Carryover Maximum (5% of line 5)	(6)	131,675.12
Unused Property Tax Request Authority Available for Future Years	(7)	131,675.12

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)		2,614,400.00
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	419,000.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		419,000.00
Tax Request Subject to Levy Limit	(8)		2,195,400.00
Valuation	(9)		644,045,848
Municipality Levy Subject to Levy Authority	(10)		0.340876
Levy Authority Allocated to Others-			
Airport Authority	(11)	128165.12	0.019900
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)		0.360776 (A)

Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)	103,461.96	0.016064
Total Municipality Levy Authority	(20)		0.466064 (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.

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

☐	This budget is for a VILLAGE ; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.
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CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request <i>(Total Personal and Real Property Tax Required from prior year budget - Cover Page)</i>	(1)	2,556,952.13
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Base Limitation Percentage Increase (2%)	2.00 %	(2)	
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Real Growth Percentage Increase

55,633,091.00	/	588,640,777.00	=	9.45 %	(3)
2026 Growth Value per Assessor		Prior Year Total Property Valuation per Assessor			

Total Allowable Growth Percentage Increase (Line 2 + Line 3)	(4)	11.45 %
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Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)	(5)	292,771.02
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TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) <i>(Without needing to attend Joint Public Hearing, or be included on postcard notification)</i>	(6)	2,849,723.15
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ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request <i>(Total Personal and Real Property Tax Required from Cover Page)</i>	(7)	2,614,400.00
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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.

HAMILTON COUNTY ASSESSOR

Victoria M Wylie
Assessor

Shayanna Hieb
Clerk

1111 13th Street, Suite 5
Aurora, NE 68818-2017
Phone: (402) 694-2757
Email: assessor@hamiltoncountyne.gov

Andrea M. VanDeWalle
Deputy Assessor

Hailey Christensen
Clerk

September 21, 2026

Due to a glitch in our Personal Property computer system, we have discovered that the 2025 Valuation was miscalculated by \$30,156,723. The Total Value that was submitted on the 2025 Certification of Taxable Value and Growth Value, for the City of Aurora, should have been \$588,640,777. Therefore, the Prior Year Total Property Valuation, on the 2026 Certification of Taxable Value and Growth Value form, should also be \$588,640,777, as this was the number that was submitted as the Total Valuation on the 2025 CTL that reflects the taxes levied for the City of Aurora.

Sincerely,

Victoria Wylie
Victoria Wylie



State of Nebraska Department of Revenue Property Assessment Division		CTL SCHEDULE II -- Taxes Levied by Township, City or Village, Fire District, Natural Resource District, Miscellaneous District, Educational Service Unit, or Community College See Instructions for Certificate of Taxes Levied Form 49 Attach this Schedule to Form 49 Summary Schedule		Report : bschli FORM 49 Due on or before December 1, 2025	
County Name HAMILTON		County Number 41		Tax Year 2025	
Schedule Number: (check type of subdv) ___ 21 Township ___ 24 Natural Resource Dist. NRD ___ 22 City or Village ___ 25 Miscellaneous District ___ 23 Fire District ___ 26 Educational Serv. Unit ESU ___ 27 Community College		Schedule Number: (check type of subdv) ___ 21 Township ___ 24 Natural Resource Dist. NRD ___ 22 City or Village ___ 25 Miscellaneous District ___ 23 Fire District ___ 26 Educational Serv. Unit ESU ___ 27 Community College			
Name of Taxing Subdivision AURORA CITY		Name of Taxing Subdivision GILTNER VILLAGE		Sequence Number 2	
Sequence Number 1					
TOTAL VALUATION BY PROPERTY TYPE (Include homestead exemptions)		TOTAL VALUATION BY PROPERTY TYPE (Include homestead exemptions)			
PERSONAL PROPERTY		PERSONAL PROPERTY			
1 Commercial & Indust. Personal	1 40,238,566	1 Commercial & Indust. Personal	1 288,506		
2 Agric. Mach. & Equip. Personal	2 1,460,598	2 Agric. Mach. & Equip. Personal	2 6,307		
3a Railroad Personal	3a 984,067	3a Railroad Personal	3a 42,308		
3b Public Service Co. Personal	3b 4,075,362	3b Public Service Co. Personal	3b 643,016		
REAL PROPERTY		REAL PROPERTY			
4a Railroad Real	4a 5,347,614	4a Railroad Real	4a 229,909		
4b Public Service Co. Real	4b 142,155	4b Public Service Co. Real	4b 29,463		
5 Residential land	5 51,255,470	5 Residential land	5 3,629,025		
6 Residential improvements	6 324,124,485	6 Residential improvements	6 22,224,085		
7 Commercial land	7 18,725,195	7 Commercial land	7 562,425		
8 Commercial improvements	8 100,273,985	8 Commercial improvements	8 5,804,425		
Industrial land	9 4,236,075	9 Industrial land	9 0		
10 Industrial improvements	10 37,639,555	10 Industrial improvements	10 0		
11 Recreational land	11 0	11 Recreational land	11 0		
12 Recreational improvements	12 0	12 Recreational improvements	12 0		
13a Agland Irrigated	13a 0	13a Agland Irrigated	13a 0		
13b Agland Dryland	13b 84,105	13b Agland Dryland	13b 0		
13c Agland Grassland	13c 31,555	13c Agland Grassland	13c 0		
13d Agland Wasteland	13d 6,640	13d Agland Wasteland	13d 0		
13e Agland Other classifications	13e 0	13e Agland Other classifications	13e 0		
13f Ag-Farm site land	13f 0	13f Ag-Farm site land	13f 0		
13g Ag-Homesite land	13g 0	13g Ag-Homesite land	13g 0		
13h Non-AgUse land	13h 12,000	13h Non-AgUse land	13h 0		
14a Ag-Dwelling, garage, etc.	14a 0	14a Ag-Dwelling, garage, etc.	14a 0		
14b Ag-Outbuildings	14b 0	14b Ag-Outbuildings	14b 0		
15 Mineral Interests	15 3,350	15 Mineral Interests	15 0		
16 * TOTAL VALUATION	16 588,640,777	16 * TOTAL VALUATION	16 33,459,469		
17 General fund tax rate	17 0.37981000	17 General fund tax rate	17 0.37195200		
18 Other tax rate(s)	18 0.00000000	18 Other tax rate(s)	18 0.00000000		
19 BOND tax rate(s)	19 0.07802800	19 BOND tax rate(s)	19 0.13402500		
20 TOTAL TAX RATE	20 0.45783800	20 TOTAL TAX RATE	20 0.50597700		
21 * TOTAL TAXES LEVIED (including homestead exempt)	21 2,695,025.41	21 * TOTAL TAXES LEVIED (including homestead exempt)	21 169,297.71		
22 * Total Homestead tax loss	22 114,649.55	22 * Total Homestead tax loss	22 7,484.06		
23 * Total Real Prop Tax Credit	23 210,291.93	23 * Total Real Prop Tax Credit	23 14,075.34		
* Total Unused Tax Credit	24 6,332.26	24 * Total Unused Tax Credit	24 469.44		

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

(format for all counties and cities)

TAX YEAR 2026

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

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	55,633,091	644,045,848	558,484,054	9.96

* 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 VICKI 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 Wylie

(signature of county assessor)



August 19, 2026

(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.

Aurora, Nebraska
September 22, 2026

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 22, 2026 at the City Hall. Present were Councilors: Paul Lackore, Todd Jensen, Daniel Bartling, 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 16, 2026. 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 Lackore moved to approve the minutes from the September 8, 2026 meeting. Councilor Bergen seconded the motion. Voting Aye: Jensen, Bartling, Phillips, Bergen and Lackore. Nay: None. The motion carried.

PETITIONS, COMPLAINTS, COMMUNICATIONS:

Councilor Lackore moved to approve the Mayor's appointment of Carl Smith Council Member Ward 3. Councilor Jensen seconded the motion. Voting Aye: Bartling, Phillips, Bergen, Lackore and Jensen. Nay: None. The motion carried.

City Attorney Luzum administered the oath of office to the newly appointed official, Carl Smith as Councilor Ward 3.

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. Andrew Wilshusen with JEO Consulting and City Street Superintendent discussed 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 and there was no one. 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 26-12 for the One and Six Year Street Improvement Plan. Councilor Phillips seconded the motion. Voting Aye: Smith, Phillips, Bergen, Lackore, Jensen and Bartling. Nay: None. The motion carried and the following resolution was declared passed and adopted.

RESOLUTION 26-12

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

"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 22nd day of September, 2026 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:

<u>Councilor Phillips</u>	<u>AYE</u>
<u>Councilor Bergen</u>	<u>AYE</u>
<u>Councilor Lackore</u>	<u>AYE</u>
<u>Councilor Jensen</u>	<u>AYE</u>
<u>Councilor Bartling</u>	<u>AYE</u>
<u>Councilor Smith</u>	<u>AYE</u>

Marlene Heeman
Mayor

ATTEST: Barbara Mithelben
Clerk



Andrew Wilshusen with JEO Consulting and City Street Superintendent explained Resolution 26-13 authorizing the Mayor to sign the Municipal Annual Certification of Program Compliance Form to comply with legislation. Councilor Phillips moved to approve Resolution 26-13. Councilor Lackore seconded the motion. Voting Aye: Phillips, Bergen, Lackore, Jensen, Bartling and Smith. Nay: None. The motion carried and the following resolution was declared passed and adopted.

RESOLUTION 26-13

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.

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 22nd day of September, 2026 at Aurora, Nebraska.

City Councilors:

Councilor Esther Bergen

Councilor Dick Phillips

Councilor Carl Smith

Councilor Daniel Bartling

Councilor Todd Jensen

Councilor Paul Lackore



ATTEST: Baibin Milkeben
Clerk

Andrew Wilshusen with JEO Consulting presented the plans and specifications for the Aurora West Main Project on 14 Road. Councilor Lackore moved to approve the plans and specifications for the Aurora Water Main Project on 14 Road and authorize advertising for bids. Councilor Jensen seconded the motion. Voting Aye: Bergen, Lackore, Jensen, Bartling, Smith and Phillips. Nay: None. The motion carried.

7:35 P.M. PUBLIC HEARING:

Mayor Seeman opened the duly advertised public hearing to receive public comments on setting City of Aurora Tax Levy FY 2026-2027 at .378663 per one hundred dollars valuation (\$2,438,766.43 for General, at .065057 (\$419,000) for Bonds. The Mayor asked if there was anyone present who wished to speak in favor of the proposal. City Administrator Darbro presented some levy options. The Mayor then asked if there was anyone present who wished to speak in opposition to the proposal. A lengthy discussion was held regarding how much property tax should be requested by the city. There being no one else present to speak in favor of or opposition to the proposal the Mayor declared the public hearing closed.

City Attorney Luzum read Ordinance No. 1241 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 Bergen moved to bring Ordinance 1241 before the council and to suspend the statutory three reading rule for consideration of this ordinance and to request property taxes in the amount of \$2,195,400 for general and \$419,000 for bonds. Councilor Smith seconded the motion. Voting Aye: Phillips, Bergen, Lackore, Jensen, Bartling and Smith. 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 Lackore moved for final adoption of Ordinance No. 1241. Councilor Phillips seconded the motion. The Mayor then stated the question, "Shall Ordinance No. 1241 be passed and adopted?" Upon roll call vote, the following Councilors voted Aye: Bergen, Lackore, Jensen, Bartling, Smith 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 26-14 setting City of Aurora Tax Levy for FY 2026-2027. Councilor Jensen seconded the motion. Voting Aye: Jensen, Bartling, Smith, Phillips, Bergen and Lackore. Nay: None. The motion carried and the following resolution was declared passed and adopted.

RESOLUTION 26-14

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 2026-2027 property tax request be set at:

General Fund: \$2,195,400.00

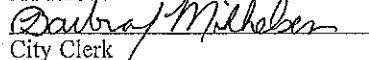
Bond Fund: \$ 419,000.00

2. The total assessed value of property differs from last year's total assessed value by 9.41 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 \$.397014 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 0.405934 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 decrease last year's by -36.15 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Passed and adopted this 22nd day of September 2026.


Mayor

ATTEST:


City Clerk

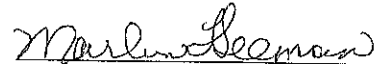


Councilor Lackore moved to approve an Administrative Subdivision for the property located at: Lots 6-9, Block 14, South Addition, City of Aurora, Hamilton County, Nebraska. Councilor Jensen seconded the motion. Voting Aye: Bartling, Smith, Phillips, Bergen, Lackore and Jensen. Nay: None. The motion carried.

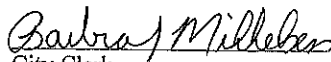
MISCELLANEOUS:

ADJOURNMENT:

Having completed all items on the agenda, and there being no further business to conduct, Mayor Seeman declared the meeting adjourned at 9:01p.m.


Mayor

ATTEST:


City Clerk



Proof of Publication

STATE OF NEBRASKA }

SS.

County of Hamilton }

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 21st day of September 2026, at 6:00 o'clock P.M., at City Hall, 905 13th St. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	\$ 13,016,984.00
2025-2026 Actual/Estimated Disbursements & Transfers	\$ 11,768,074.72
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 12,477,107.84
2026-2027 Necessary Cash Reserve	\$ 4,451,720.48
2026-2027 Total Resources Available	\$ 16,928,828.32
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 2,857,766.43
Unused Budget Authority Created For Next Year	\$ 13,1675.12
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,436,766.43
Personal and Real Property Tax Required for Bonds	\$ 419,000.00

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 22nd day of September 2026, at 7:35 o'clock P.M., at 905 13th St. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget:	19,542,324.27	12,477,107.84	-36%
Property Tax Request:	\$ 2,556,952.13	\$ 2,857,766.43	12%
Valuation	558,484,054	844,045,848	15%
Tax Rate	0.457838	0.443721	-3%
Tax Rate If Prior Tax Request was at Current Valuation	0.397014		

ZNEZ

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

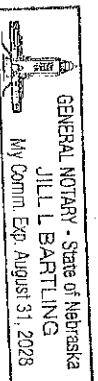
September 16, 2026

Paula J. Johnson

Subscribed to in my presence and sworn to before me this 16th day September, 2026

Jill L. Bartling
Notary Public

Publication Fee \$ 55.76



RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 26-14

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 2026-2027 property tax request be set at:

General Fund: \$ 2,195,400.00

Bond Fund: \$ 419,000.00

2. The total assessed value of property differs from last year's total assessed value by 9.41 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 0.397014 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 0.405934 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 -36.15 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by Lackore, seconded by Jensen to adopt Resolution #26-14.

Voting yes were:

Jensen
Bartling
Smith
Phillips
Bergen
Lackore

Voting no were:

Dated this 22nd day of September, 2026

Marlin Leeman
Mayor

ATTEST:

Barbra M. Heben
City Clerk



REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Hamilton County

[illegible]