2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Minden

TO THE COUNTY BOARD AND COUNTY CLERK OF

Kearney 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:

1,238,066.70	Property Taxes for Non-Bond Purposes
282,660.00	Principal and Interest on Bonds
1,520,726.70	**Total Personal and Real Property Tax Required**

282,108,435.00	**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	7,630,000.00
Interest	1,550,259.00
Total Bonded Indebtedness	9,180,259.00

Report of Joint Public Agency & Interlocal Agreements

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

[X] YES [ ] NO

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

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

See Accompanying Summary of Significant Assumptions and Accountants' Report.

City of Minden in Kearney 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	9,179,612.87	7,627,793.00	9,712,340.00
2	Investments	2,721,624.00	3,257,640.00	
3	County Treasurer's Balance	31,171.00	42,962.00	
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			-
5	**Subtotal of Beginning Balances (Lines 1 thru 4)**	**11,932,407.87**	**10,928,395.00**	**9,712,340.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	1,196,447.00	1,102,122.00	1,505,670.00
7	Federal Receipts	4,250.00		
8	State Receipts: Motor Vehicle Pro-Rate	2,889.00	2,300.00	2,500.00
9				
10	State Receipts: Highway Allocation and Incentives	486,493.00	472,710.00	497,012.00
11	State Receipts: Motor Vehicle Fee	37,820.00	40,000.00	40,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	81,892.00	176,000.00	217,558.00
14	State Receipts: Other	377,882.00	59,439.00	
15	State Receipts: Property Tax Credit	81,860.00	78,368.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	79,998.00	81,825.00	80,000.00
18	Local Receipts: Local Option Sales Tax	997,318.00	984,722.00	1,000,000.00
19	Local Receipts: In Lieu of Tax	34,841.00	36,973.00	26,000.00
20	Local Receipts: Other	8,691,242.13	6,936,124.00	9,104,187.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	1,803,121.00	920,603.00	2,059,725.00
23	Proprietary Function Funds **(Only if Page 6 is Used)**			-
24	**Total Resources Available (Lines 5 thru 23)**	**25,808,461.00**	**21,819,581.00**	**24,244,992.00**
25	**Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)**	**14,880,066.00**	**12,107,241.00**	**18,072,098.00**
26	**Balance Forward/Cash Reserve (Line 24 MINUS Line 25)**	**10,928,395.00**	**9,712,340.00**	**6,172,894.00**
27	Cash Reserve Percentage			50%

PROPERTY TAX RECAP		
	Tax from Line 6	1,505,670.00
	County Treasurer Commission at 1%	15,056.70
	Total Property Tax Requirement	1,520,726.70

See Accompanying Summary of Significant Assumptions and Accountants' Report.

City of Minden in Kearney 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		$ 1,238,066.70
Bond Fund		$ 282,660.00
_____ Fund		
_____ Fund		
Total Tax Request	**	$ 1,520,726.70

** 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	$ 6,172,894.00
Remaining Cash Reserve	$ 6,172,894.00
Remaining Cash Reserve %	50%

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 Minden in Kearney 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	201,863.00						201,863.00
3	Public Safety - Police	1,098,700.00		40,000.00				1,138,700.00
3a	Public Safety - Fire	253,721.00		363,929.00	19,361.00		15,000.00	652,011.00
4	Public Safety - Other							-
5	Public Works - Streets	647,365.00	1,716,500.00	50,000.00	983,115.00		715,000.00	4,111,980.00
6	Public Works - Other							-
7	Public Health and Social Services	172,344.00	50,000.00	40,000.00				262,344.00
8	Culture and Recreation	624,339.00	165,000.00	26,000.00			30,000.00	845,339.00
9	Community Development	1,305,825.00	230,000.00				412,500.00	1,948,325.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	4,804,671.00	220,000.00	100,000.00			107,700.00	5,232,371.00
16	Solid Waste	402,582.00	400,000.00	20,000.00				822,582.00
17	Transportation							-
18	Wastewater	358,673.00	60,000.00				24,150.00	442,823.00
19	Water	651,099.00	48,000.00	30,000.00			30,375.00	759,474.00
20	Other	215,351.00	5,000.00	95,000.00	613,935.00		725,000.00	1,654,286.00
21	Proprietary Function Funds (Page 6)					-		-
22	**Total Disbursements & Transfers** (Lns 2 thru 21)	10,736,533.00	2,894,500.00	764,929.00	1,616,411.00	-	2,059,725.00	18,072,098.00

(A) **Operating Expenses** should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).
(D) **Debt Service** should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
(E) **Other** should include Judgments, and Proprietary Function Funds if a separate budget is filed.
(F) **Transfers** should include Transfers and Transfers of Surplus Fees

City of Minden in Kearney 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	345,422.00						345,422.00
3	Public Safety - Police	1,029,460.00					50,877.00	1,080,337.00
3a	Public Safety - Fire	397,586.00		150,000.00	29,042.00		15,000.00	591,628.00
4	Public Safety - Other							-
5	Public Works - Streets	505,216.00	506,427.00		294,004.00		15,000.00	1,320,647.00
6	Public Works - Other							-
7	Public Health and Social Services	105,428.00	24,929.00				95,843.00	226,200.00
8	Culture and Recreation	604,882.00	103,958.00				30,000.00	738,840.00
9	Community Development	677,745.00	28,800.00				144,812.00	851,357.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	3,444,664.00	31,949.00				109,100.00	3,585,713.00
16	Solid Waste	373,640.00						373,640.00
17	Transportation							-
18	Wastewater	327,802.00	49,634.00				24,850.00	402,286.00
19	Water	588,591.00	49,114.00				30,850.00	668,555.00
20	Other	862,240.00	48,414.00		607,691.00		404,271.00	1,922,616.00
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	9,262,676.00	843,225.00	150,000.00	930,737.00	-	920,603.00	12,107,241.00

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

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

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

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

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

City of Minden in Kearney 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	317,591.00			29,042.00			346,633.00
3	Public Safety - Police	1,185,438.00		469,301.00				1,654,739.00
3a	Public Safety - Fire							-
4	Public Safety - Other							-
5	Public Works - Streets	370,327.00	1,191,011.00		2,024,156.00			3,585,494.00
6	Public Works - Other							-
7	Public Health and Social Services	83,848.00						83,848.00
8	Culture and Recreation	497,796.00						497,796.00
9	Community Development	312,987.00						312,987.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility	2,984,900.00					109,800.00	3,094,700.00
16	Solid Waste	374,007.00		16,619.00				390,626.00
17	Transportation							-
18	Wastewater	300,854.00	23,180.00				25,200.00	349,234.00
19	Water	488,973.00	360,043.00				31,200.00	880,216.00
20	Other		373,154.00		1,673,718.00		1,636,921.00	3,683,793.00
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	6,916,721.00	1,947,388.00	485,920.00	3,726,916.00	-	1,803,121.00	14,880,066.00

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

(B) **Capital Improvements** should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) **Other Capital Outlay** should include other items to be inventoried (i.e. equipment, vehicles, etc.).

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

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

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

City of Minden in Kearney 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
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
TOTAL	-	-	-	-
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**City of Minden**
ADDRESS	**PO Box 239**
CITY & ZIP CODE	**Minden 68959**
TELEPHONE	**308-832-1820**
WEBSITE	**www.mindennebraska.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Larry Evans	Abbey Jordan	Kim Pearson, CPA
TITLE /FIRM NAME	Chairperson	City Clerk/Treasurer	Dana F Cole and Company, LLP
TELEPHONE	308-832-1820	308-832-1820	308-832-1099
EMAIL ADDRESS	mayor@mindennebraska.org	ajordan@mindennebraska.org	kpearson@danacole.com

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

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

City of Minden
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)	$ 1,402,754.66		
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)	**1,402,754.66**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)				1,403,345.11
See instructions below for where to find this amount				(13)
Growth Percentage per County Assessor				
1,371,260.00 / 260,223,545.00 =		0.53%		
2025 Growth Value / 2024 Total Valuation		(14a)		7,394.99
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)				Increase due to Growth (14)
Inflation Percentage		5.17%		
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)		(15a)		72,552.94
				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)	38,024.12		
Total Exceptions Utilized *(Total lines 16 thru 24)*			(25)	**38,024.12**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*			(26)	**1,520,726.71**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*			(27)	1,520,726.70
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)	**0.01**

See Accompanying Summary of Significant Assumptions and Accountants' Report.

City of Minden

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)	$ 70,167.26
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	38,024.12
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	0.01
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	32,143.15

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 Minden in Kearney County

Municipality Levy				
Personal and Real Property Tax Request	(1)		1,520,726.70	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	282,660.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		282,660.00	
Tax Request Subject to Levy Limit	(8)		1,238,066.70	
Valuation	(9)		282,108,435	
Municipality Levy Subject to Levy Authority	(10)		0.438862	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.020205	
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)		0.459067	(A)
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	30,000.00	0.010634	
Total Municipality Levy Authority	(20)		0.460634	(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 Minden in Kearney 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) 1,402,754.66
*(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

1,371,260.00	/	260,223,545.00	=	0.53 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.53 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 35,489.69

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **1,438,244.35**
(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) 1,520,726.70
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

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: CITY OF MINDEN
BOX 239

MINDEN, NE 68959

TAXABLE VALUE LOCATED IN THE COUNTY OF: KEARNEY

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
MINDEN	City/Village	1,371,260	282,108,435	260,223,545	0.53

[a] 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, JENNIFER PITTNER, KEARNEY 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 and .

Jennifer Pittner
(signature of county assessor)

COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA

8-15-25
(date)

CC: County Clerk, KEARNEY 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

10,752,089 Pers Prior
9,634,138 Pers Value

249,471,456 Real Prior
272,474,297 Real Value

Proof of Publication

City of Minden
IN
Kearney 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 22nd day of September 2025, at 7:00 o'clock P.M., at 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	$ 14,880,066.00
2024-2025 Actual/Estimated Disbursements & Transfers	$ 12,107,241.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 18,072,098.00
2025-2026 Necessary Cash Reserve	$ 6,172,894.00
2025-2026 Total Resources Available	$ 24,244,992.00
Total 2025-2026 Personal & Real Property Tax Requirement	$ 1,520,726.70
Unused Budget Authority Created For Next Year	$ 32,143.15

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,238,066.70
Personal and Real Property Tax Required for Bonds	$ 282,660.00

znez

State of Nebraska

County of Kearney

Phil Serrone, being first duly sworn, deposes and says he is the Representative of Syndicate Publishing, L.L.C., publisher of the *Minden Courier*, a weekly legal newspaper having been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation in **Kearney County, Nebraska**; and that attached notice was published 1 time(s) on

9-11-25

(dates)

Philip Serrone

(signature)

Subscribed to in my presence and sworn to before me this 11 day of September, 2025.

Carrie Conner

Notary Public

Publication Fee $ 40.43

GENERAL NOTARY - State of Nebraska
CARRIE CONNER
My Comm. Exp. June 7, 2028

City of Minden
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fax 308.832.0949
www.MindenNebraska.org

The Christmas City
Minden NEBRASKA

RESOLUTION NO. 1817
A RESOLUTION AUTHORIZING THE AIRPORT AUTHORITY'S LEVY REQUEST

WHEREAS, the Mayor and Council of the City of Minden is in receipt of the City of Minden Airport Authority Resolution No. 25-1, and

WHEREAS, The Mayor and Council of the City of Minden has been considering the budget for Fiscal Year 2024-2025, and

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to city/village levy authority to submit a preliminary request for levy allocation to the City Council, and

WHEREAS, the Mayor and Council shall consider the preliminary request for levy request in full or in part, and as a part of the budget for Fiscal Year 2025-2026, and

WHEREAS, the Mayor and Council realize the City of Minden Airport Authority is requesting $57,000, a proposed levy that is the same as the levy requested for Fiscal Year 2023-2024, and

WHEREAS, the Mayor and Council authorized a levy in the amount of $57,000 for the final levy amount for Fiscal Year 2025-2026.

NOW THEREFORE IT BE RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF MINDEN:

1. As required by Nebraska Statute 77-3443 (4), the final allocation of levy authority for the Minden Airport Authority for Fiscal Year 2025-2026 shall be $57,000.

2. As required by Nebraska Statute 77-3443 (4), a copy of this Resolution shall be forwarded to the Chairperson of the City of Minden Airport Authority after its passage according to law.

Council member Yant moved for the adoption of the foregoing Resolution. Council member Schneider seconded the motion.

On roll call the following voted Aye: Bunger, Sumstine, Yant, and Schneider.

The passage of said Resolution having been consented to by a majority of the members of the City Council, the Mayor declared the Resolution passed and adopted, this 18th day of August, 2025.

Larry Evans
Larry Evans, Mayor

Attest:
Abbey Jordan
Abbey Jordan, City Clerk

RESOLUTION 25-1

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to city levy authority to submit a preliminary request for levy allocation to the city council; and

WHEREAS, the Minden City Council is the levy authority for the Minden Airport Authority;

NOW, THEREFORE BE IT RESOLVED that the following is said Board's tax request for budget year 2025-2026:

FUND	TAX REQUEST
General Fund	57,000
Sinking Fund	
TOTAL	57,000

Motion by D. Wayne Krueger to adopt Resolution 25-1.

Seconded by Sam Stadler

Voting yes were: Krueger, Stadler, Stewart

Voting no were: None

Motion carried.

Dated this 21st day of July, 2025

Board Chairperson

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$	1,238,066.70
Bond Fund:	$	282,660.00

2. The total assessed value of property differs from last year's total assessed value by 8.41 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 0.49724 per $100 of assessed value.

4. The City of Minden proposes to adopt a property tax request that will cause its tax rate to be 0.539058 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 Minden will increase (or decrease) last year's budget by 10.14 percent.

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

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

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2025