Board of Education Special Meeting

Monday, August 24, 2026 4:00 PM

Milford Elementary - North Cafeteria
1200 west 1st street
milford, NE 68405

Agenda

1. Milford Public Schools Board of Education Information
2. Opening Procedures
    2.1. Call to Order, Roll Call
    2.2. Excuse Absent Board Members (if needed)
    2.3. Open Meeting Law
    2.4. Additions to Agenda
    2.5. Welcome and Introduction of Visitors
    2.6. Community Input
3. Reports
4. Board Commentary
5. Unfinished Business
    5.1. Review and discuss master facility planning
    5.2. Review/discuss the 2025-2026 budget and discuss the 2026-2027 anticipated budget and levy information
6. New Business
    6.1. Review, consider, and take all necessary action on a proposal from Clark & Enersen to develop bid specifications for an HVAC project for the high school building
    6.2. Review, consider, and take all necessary action on a cooperative agreement with Seward Public Schools for Girls Wrestling
7. Executive Session
8. Adjourn

Milford Public Schools
Request to Address the Milford Board of Education

Patrons and students of the District are encouraged and welcome to attend Board meetings. The Board of Education believes that pertinent and constructive input on Board matters of public concern from individuals with a genuine interest in the welfare of the district is valuable. The Board also believes that meetings are to be conducted in an atmosphere of mutual respect for an individual's concerns as well as the Board's responsibilities.

This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.

In an effort to provide for public input and provide for an effective and efficient setting for conducting its business, the following guidelines for addressing the Board shall be followed:

1. Time for hearing public input shall be scheduled at the beginning of each regular monthly meeting.
    a. The Board president may also ask for discussion to be held during the discussion of a specific agenda item.
2. Individuals wishing to address the Board are asked to notify the superintendent in advance.
3. Board interaction with public participants.
    a. The Board of Education shall take no action on any item brought to the Board unless it is specifically listed as an action item on the agenda.
    b. Board members may ask clarifying questions of any speaker during the meeting, but will postpone further discussion until after public input.
    c. Individuals wishing to read a statement to the Board are encouraged to provide copies for the Board and superintendent.
4. Time limit.
    a. The Board reserves the right to limit the amount of time devoted to a particular topic and/or public input. Generally, a total of 30 minutes to be divided equally between the number of speakers.
    b. Individuals may speak only one time, and must limit comments to around 5 minutes.
    c. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers.
    d. Groups are encouraged to select a speaker or speakers to represent the group.
    e. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
5. When you have been recognized, please identify yourself, including an address and the name of any organization you represent. The board may waive the address requirement to protect the security of the individual.
6. Personnel or student topics.
    a. Board members will generally not hear or respond to any questions you ask or comments about individual staff members or students.
    b. The district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board.
7. Petitions.
    a. Citizens wishing to present petitions to the board relating to that item may do so at this time. However, the board will only receive the petitions and will not act upon them or their contents.

*** Please complete the following information and present it to the Superintendent or the Secretary of the Board. ***

Name: Date:

Address: Phone Number:

Name of Organization You Represent (if any):

Number of the Agenda Item You are Wanting to Address and Brief Description of Your Comments:

Non-Agenda Item You are Wanting to Address and Brief Description of Your Comments:

Milford Public Schools - Elementary School

CLARK & ENERSEN

SCOPE				BUDGET				Remarks	
				Prioritization					
ary 12, 2026	Current Status	Priority	Category Total/ Decision Date	Estimated Cost	High Priorities	Medium	Low		Year Installed
Mechanical:	Years Beyond Lifespan		$594,500						
RTU_06	12	H		$16,500	$16,500	$0	$0	Classroom	1999
RTU_10	10	H		$16,500	$16,500	$0	$0	Classroom	2001
RTU_12	10	H		$23,000	$23,000	$0	$0	Classroom	2001
RTU_18	10	H		$16,500	$16,500	$0	$0	Disrict Office	2001
RTU_19	10	H		$16,500	$16,500	$0	$0	Cafeteria	2001
RTU07A	4	M		$16,500	$0	$16,500	$0	Stage	2004
RTU07B	4	M		$16,500	$0	$16,500	$0	Gym	2004
F-6 DOESN"T EXIST	4	M		$11,000	$0	$11,000	$0	Locker Rooms	2004
RTU_101	3	M		$16,500	$0	$16,500	$0	Classroom	2008
RTU_106	3	M		$16,500	$0	$16,500	$0	Classroom	2008
RTU_107	2	M		$16,500	$0	$16,500	$0	Classroom	2009
RTU_109	2	M		$23,000	$0	$23,000	$0	Classroom	2009
RTU_110	2	M		$23,000	$0	$23,000	$0	Classroom	2009
RTU_04	-13	Closed		$16,500	$0	$0	$0	Classroom	2024
RTU_09	-13	Closed		$23,000	$0	$0	$0	Library	2024
RTU_20	-14	Closed		$16,500	$0	$0	$0	Kitchen	2025
RTU_05	-15	Closed		$16,500	$0	$0	$0	Classroom	2026
RTU_07	-15	Closed		$16,500	$0	$0	$0	Classroom	2026
RTU_08	-15	Closed		$16,500	$0	$0	$0	Classroom	2026
RTU_13	-15	Closed		$16,500	$0	$0	$0	Classroom	2026
RTU_14	-15	Closed		$23,000	$0	$0	$0	Classroom	2026
RTU_15	-15	Closed		$16,500	$0	$0	$0	Classroom	2026
RTU_16	-15	Closed		$16,500	$0	$0	$0	Classroom	2026
RTU_17	-15	Closed		$16,500	$0	$0	$0	Classroom	2026
RTU_01	-15	Closed		$16,500	$0	$0	$0	Classroom	2026
RTU_02	-15	Closed		$16,500	$0	$0	$0	Classroom	2026
RTU_03	-15	Closed		$16,500	$0	$0	$0	Classroom	2026
RTU_11	-15	Closed		$23,000	$0	$0	$0	Classroom	2026
RTU01	-19	Closed		$16,500	$0	$0	$0	North Addition	2020
RTU02	-19	Closed		$16,500	$0	$0	$0	North Addition	2020
RTU03	-19	Closed		$16,500	$0	$0	$0	North Addition	2020
RTU04	-19	Closed		$16,500	$0	$0	$0	North Addition	2020
RTU05	-19	Closed		$16,500	$0	$0	$0	North Addition	2020
RTU06	-19	Closed		$16,500	$0	$0	$0	North Addition	2020

Milford Public Schools - Junior High / High School

CLARK & ENERSEN

SCOPE				BUDGET				Remarks	
	Current Status	Priority	Category Total/ Decision Date	Prioritization					
				Estimated	High	Medium	Low		
Mechanical:	Years Beyond Lifespan		$2,991,000						Year Installed
RTU-3	10	H		$27,000	$27,000	$0	$0	Commons	2001
Chiller (had some compressors	4	H		$420,000	$420,000	$0	$0	N Gymnasium	2002
RTU-4	10	H		$27,000	$27,000	$0	$0	Music	2001
HVU-1	4	H		$17,000	$17,000	$0	$0	Lockers	2002
AHU-1	-1	H		$260,000	$260,000	$0	$0	Gymnasium	2002
AHU-2	-1	H		$260,000	$260,000	$0	$0	Gymnasium	2002
AHU-3	-1	H		$260,000	$260,000	$0	$0	Auditorium	2002
RTU-1	13	M		$22,000	$0	$22,000	$0	Cafeteria	1998
RTU-2	13	M		$32,000	$0	$32,000	$0	Kitchen	1998
WS Heat Pump	4	M		$13,000	$0	$13,000	$0	Office	1998
WS Heat Pump	4	M		$13,000	$0	$13,000	$0	Teachers Lounge	1998
WS Heat Pump	4	M		$13,000	$0	$13,000	$0	Art Room	1998
WS Heat Pump	4	M		$13,000	$0	$13,000	$0	Shop	1998
WS Heat Pump	4	M		$13,000	$0	$13,000	$0	E1	1998
WS Heat Pump	4	M		$13,000	$0	$13,000	$0	E2	1998
WS Heat Pump	4	M		$13,000	$0	$13,000	$0	E3	1998
WS Heat Pump	4	M		$13,000	$0	$13,000	$0	E4	1998
WS Heat Pump	4	M		$13,000	$0	$13,000	$0	E5	1998
WS Heat Pump	4	M		$13,000	$0	$13,000	$0	W1	1998
WS Heat Pump	4	M		$13,000	$0	$13,000	$0	SW	1998
WS Heat Pump	-6	Closed		$13,000	$0	$0	$0	History-Courtyard	2008
WS Heat Pump	-6	Closed		$13,000	$0	$0	$0	C1	2008
WS Heat Pump	-6	Closed		$13,000	$0	$0	$0	C2	2008
WS Heat Pump	-6	Closed		$13,000	$0	$0	$0	C3	2008
AHU-4	-6	Closed		$22,000	$0	$0	$0	Science Room	2008
AHU-5	-6	Closed		$22,000	$0	$0	$0	Science Room	2008
RTU01	-9	Closed		$16,500	$0	$0	$0	South Science	2020
RTU02	-9	Closed		$16,500	$0	$0	$0	Ag Classroom	2020
RTU03	-9	Closed		$16,500	$0	$0	$0	Classroom	2020
RTU04	-9	Closed		$16,500	$0	$0	$0	Classroom	2020
Heat Exchanger	-11	Closed		$35,000	$0	$0	$0	WSHP Loop	2013
Fluid Cooler	-20	Closed		$400,000	$0	$0	$0	WSHP Loop	2026
MZ-1	-25	Closed		$400,000	$0	$0	$0	JH Wing/Library	2026
Boiler-1 Replaced	-25	Closed		$100,000	$0	$0	$0	WSHP Loop	2026
Boiler-2 Replaced	-25	Closed		$100,000	$0	$0	$0	WSHP Loop	2026
West RTU	-21	Closed		$150,000	$0	$0	$0	South Gym	2022
East RTU	-21	Closed		$150,000	$0	$0	$0	South Gym	2022
WS Heat Pump	-22	Closed		$13,000	$0	$0	$0	Science - Courtyard	2024
WS Heat Pump	-22	Closed		$13,000	$0	$0	$0	E6	2024

Milford Public Schools - Elementary School

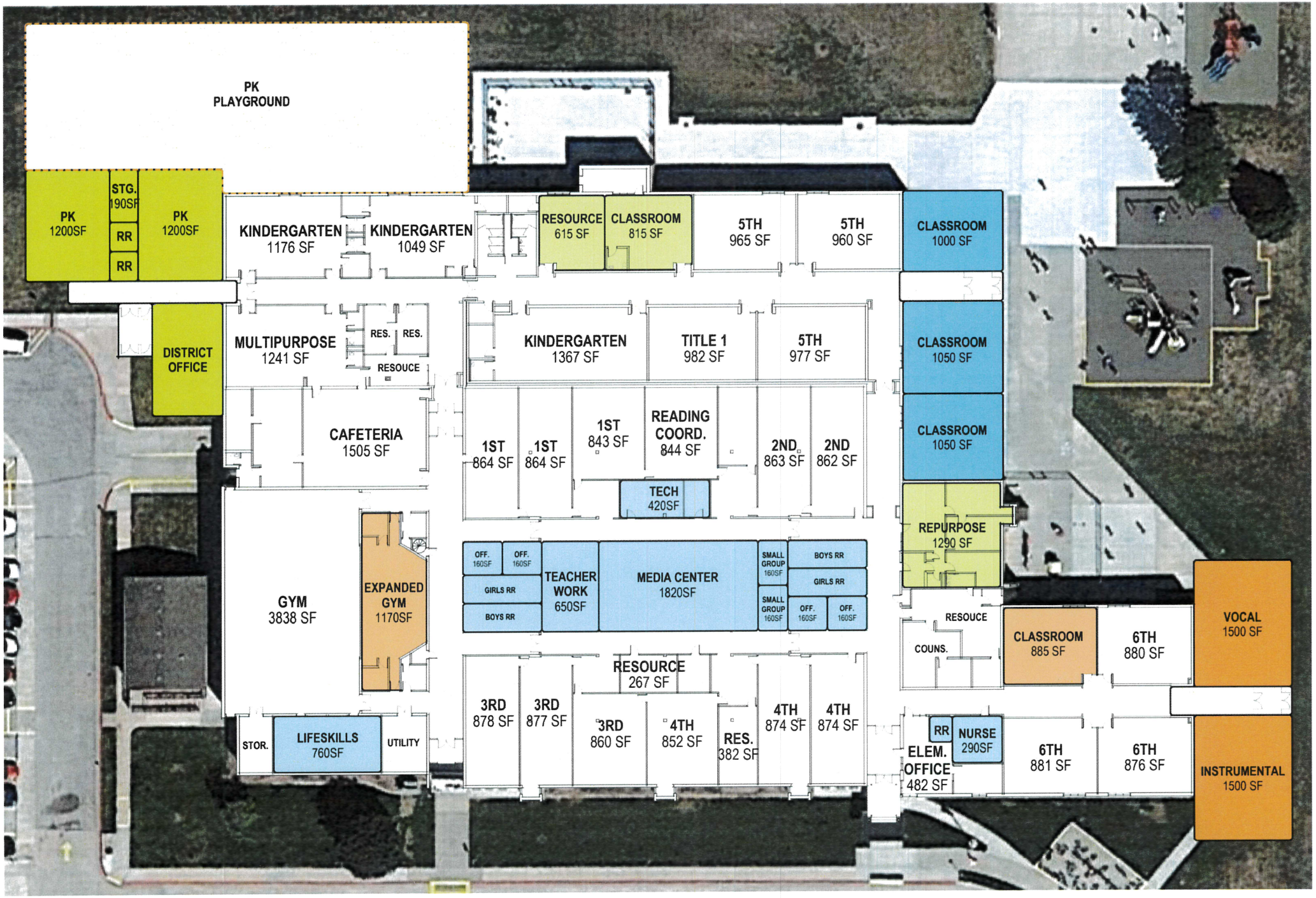
CLARK & ENERSEN

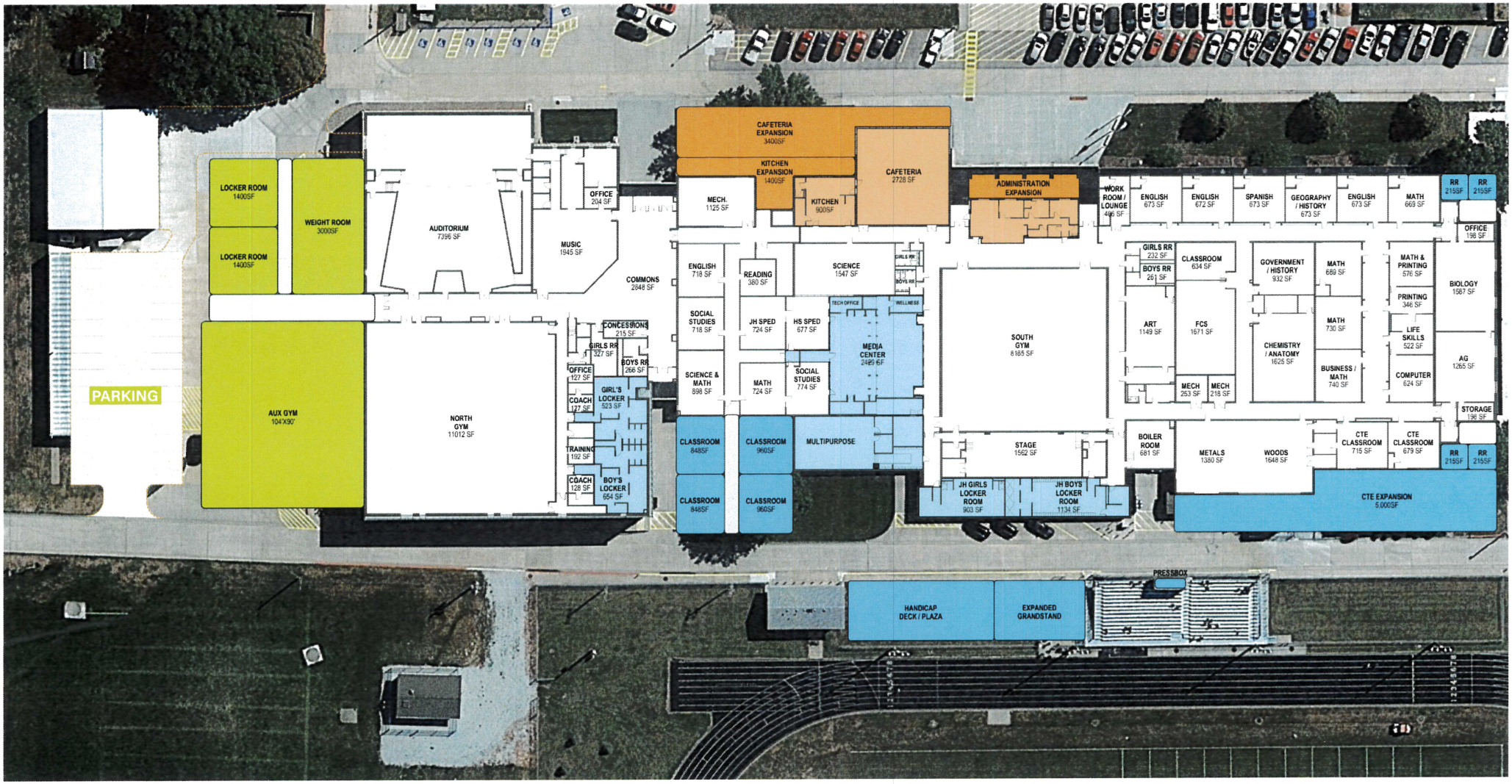
SCOPE				BUDGET					
				Prioritization					
ary 12, 2026	Current Status	Priority	Category Total/ Decision Date	Estimated Cost	High Priorities	Medium	Low	Remarks	Installed
Building Envelope / Exterior:	Warranty Left		$842,450						
Roof 5/7 Perimeter	NA	H		$6,000	$6,000	$0	$0	Reglet	NA
Roof 4	NA	M		$19,000	$0	$19,000	$0	Metal	1989
Roof 6	NA	M		$19,000	$0	$19,000	$0	Metal	1989
Roof 8	NA	M		$5,000	$0	$5,000	$0	Metal	1989
Roof 11	NA	M		$5,000	$0	$5,000	$0	Metal	2005
Roof 12	NA	M		$5,000	$0	$5,000	$0	EDPM-A	1989
Roof 13	NA	M		$5,000	$0	$5,000	$0	Metal	1989
Roof 14	NA	M		$5,000	$0	$5,000	$0	Metal	1989
Roof 15	NA	M		$5,000	$0	$5,000	$0	Metal	1989
Roof 7	-1	L		$315,000	$0	$0	$315,000	EPDM-A	2005
Roof 10	2	L		$116,700	$0	$0	$116,700	EPDM-A	2008
Roof 2	13	Closed		$139,500	$0	$0	$0	EPDM-A	2019
Roof 5	13	Closed		$63,000	$0	$0	$0	EPDM-A	2019
Roof 1	NA	Closed		$89,250	$0	$0	$0	Metal	1998
Roof 3	13	Closed		$4,500	$0	$0	$0	EDPM-A	2019
Roof 9	NA	Closed		$4,500	$0	$0	$0	Metal	2008
Roof 16	2	L		$18,000	$0	$0	$18,000	Metal	2008
Roof 17	2	L		$18,000	$0	$0	$18,000	EDPM-A	2008

Milford Public Schools - Junior High / High School

CLARK & ENERSEN

SCOPE				BUDGET				Remarks	
	Current Status	Priority	Category Total/ Decision Date	Prioritization					
				Estimated	High	Medium	Low		
Building Envelope / Exterior:	Warranty Left		$1,415,150						Installed
Roof 15/16 Edge	NA	H		$11,000	$11,000	$0	$0	Reglet	NA
Roof 17 Edge	NA	H		$5,000	$5,000	$0	$0	Reglet	NA
Roof 12	-19	H		$35,000	$35,000	$0	$0	EPDM-B	1997
Roof 16 West	-11	H		$40,000	$40,000	$0	$0	EDPM-A	200
Roof 15	-11	H		$95,000	$95,000	$0	$0	EPDM-A	2000
Roof 16 East	-11	H		$86,000	$86,000	$0	$0	EDPM-A	2000
Roof 11	-9	M		$55,000	$0	$55,000	$0	EPDM-A	2002
Roof 17	-8	L		$36,000	$0	$0	$36,000	EDPM-A	2008
Roof 18	-8	L		$54,000	$0	$0	$54,000	EPDM-A	2008
Roof 19	-8	L		$152,400	$0	$0	$152,400	EPDM-A	2009
Roof 7	-5	Closed		$14,400	$0	$0	$0	EPDM-A	2011
Roof 8	-5	Closed		$16,800	$0	$0	$0	EPDM-A	2011
Roof 13	NA	Closed		$11,250	$0	$0	$0	Metal	2011
Roof 5	NA	Closed		$40,500	$0	$0	$0	Metal	2011
Roof 6	NA	Closed		$52,500	$0	$0	$0	Metal	2011
Roof 3/4	NA	Closed		$82,500	$0	$0	$0	Metal	2011
Roof 1/2	NA	Closed		$300,000	$0	$0	$0	Metal	2011
Roof 20	13	Closed		$54,600	$0	$0	$0	EPDM-A	2019
Roof 14	25	Closed		$93,200	$0	$0	$0	EPDM-A	2026
Roof 9	25	Closed		$140,000	$0	$0	$0	EPDM-B	2026
Roof 10	25	Closed		$40,000	$0	$0	$0	EPDM-B	2026


PK
PLAYGROUND
PK
1200SF
STG.
190SF
RR
RR
PK
1200SF
KINDERGARTEN
1176 SF
KINDERGARTEN
1049 SF
RESOURCE
615 SF
CLASSROOM
815 SF
5TH
965 SF
5TH
960 SF
CLASSROOM
1000 SF
DISTRICT
OFFICE
MULTIPURPOSE
1241 SF
RES.
RES.
RESOUCE
KINDERGARTEN
1367 SF
TITLE 1
982 SF
5TH
977 SF
CLASSROOM
1050 SF
CAFETERIA
1505 SF
1ST
864 SF
1ST
864 SF
1ST
843 SF
READING
COORD.
844 SF
2ND
863 SF
2ND
862 SF
CLASSROOM
1050 SF
TECH
420SF
REPURPOSE
1290 SF
GYM
3838 SF
EXPANDED
GYM
1170SF
OFF.
160SF
OFF.
160SF
GIRLS RR
BOYS RR
TEACHER
WORK
650SF
MEDIA CENTER
1820SF
SMALL
GROUP
160SF
BOYS RR
GIRLS RR
SMALL
GROUP
160SF
OFF.
160SF
OFF.
160SF
RESOUCE
COUNS.
CLASSROOM
885 SF
6TH
880 SF
VOCAL
1500 SF
RESOURCE
267 SF
3RD
878 SF
3RD
877 SF
3RD
860 SF
4TH
852 SF
RES.
382 SF
4TH
874 SF
4TH
874 SF
STOR.
LIFESKILLS
760SF
UTILITY
RR
NURSE
290SF
ELEM.
OFFICE
482 SF
6TH
881 SF
6TH
876 SF
INSTRUMENTAL
1500 SF



MASTER PLAN PHASES

Phase 01 Phase 02 Future Phase

*Half tone colors

Phase 1

Elementary School

New Construction	Square Feet	Cost/SF	Estimated Cost
Instrumental and Music Room Addition	3831	390	$1,494,090

Renovation	Square Feet	Cost/SF	Estimated Cost
Current Instrumental Room Renovation	1170	0	$0
		Elementary Total	**$1,494,090**

Secondary School

New Construction	Square Feet	Cost/SF	Estimated Cost
Cafeteria/Kitchen Expansion	4800	390	$1,872,000

Renovation	Square Feet	Cost/SF	Estimated Cost
Cafeteria Renovation	2728	175	$477,400
Kichen Renovation	900	175	$157,500
		Secondary Total	**$2,506,900**
		Phase 1 Total	**$4,000,990**

Contractor Costs		
General Management	*10.0%*	*$400,099*
Overhead and Profit	*5.0%*	*$200,050*
Discovery Allowance	*1.0%*	*$40,010*
Contingency	*5.0%*	*$200,050*
Escalation	*4.0%*	*$160,040*
Soft Costs		
Design Fees	*7.0%*	*$280,069*
Furniture/Fixtures/Equipment	*2.0%*	*$80,020*
Bond Issuance	*1.1%*	*$44,011*
Testing	*0.5%*	*$20,005*
Owners Contingency	*2.0%*	*$80,020*
Geotech, Site Survey		*$30,000*
GRAND TOTAL		**$5,535,362**

Valuation	$986,658,853
PT per 1 Cent	$98,666
Loan Amount	$5,535,362
Years of Loan	7
Interest	3.8
Annual Payment	$915,440
Cents Required	9.28
Interest	$872,718
Percent of Project	15.8%

Valuation		Levy	PT	After Credits	Difference
$250K Home					
	$250,000	0.77	$1,925	$1,348	
	$250,000	0.86	$2,150	$1,505	$158
$400K Home					
	$400,000	0.77	$3,080	$2,156	
	$400,000	0.86	$3,440	$2,408	$252
160 Acres Irrigated					
	$1,357,104	0.77	$10,450	$7,315	
	$1,357,104	0.86	$11,671	$8,170	$855

Phase 2

Elementary

New Construction	Square Feet	Cost/Square Feet	Estimated Cost
PK	2760	390	$1,076,400
District Office	2000	390	$780,000
Renovation	Square Feet	Cost/Square Feet	Estimated Cost
District Office Renovation	1290	175	$225,750
Elementary PK Playground			$150,000
		Elementary Total	**$2,232,150**

Secondary School

New Construction	Square Feet	Cost/Square Feet	Estimated Cost
Gym/Weight Room/Locker Room	17500	390	$6,825,000
Parking Lot			$100,000
Office	800	390	$312,000
Bus Barn	5000	175	$875,000
Renovation	Square Feet	Cost/Square Feet	Estimated Cost
Office	1345	175	$235,375
		Secondary Total	**$8,347,375**
		Phase 2 Total	**$10,579,525**

Contractor Costs		
General Management	*10.0%*	*$1,057,953*
Overhead and Profit	*5.0%*	*$528,976*
Discovery Allowance	*1.0%*	*$105,795*
Contingency	*5.0%*	*$528,976*
Escalation	*4.0%*	*$423,181*
Soft Costs		
Design Fees	*7.0%*	*$740,567*
Furniture/Fixtures/Equipment	*2.0%*	*$211,591*
Bond Issuance	*1.1%*	*$116,375*
Testing	*0.5%*	*$52,898*
Owners Contingency	*2.0%*	*$211,591*
Geotech, Site Survey		*$30,000*
GRAND TOTAL		**$14,587,426**

Valuation	$986,658,853
PT per 1 Cent	$98,666
Loan Amount	$14,587,426
Years of Loan	15
Interest	3.8
Annual Payment	$1,293,727
Cents Required	13.11
Interest	$4,462,880
Percent of Project	30.6%

Valuation		Levy (P1+P2)	PT	After Credits	Difference
Home					
	$250,000	0.77	$1,925	$1,348	
	$250,000	0.99	$2,475	$1,733	$385
Home					
	$400,000	0.77	$3,080	$2,156	
	$400,000	0.99	$3,960	$2,772	$616
160 Acres Irrigated					
	$1,357,104	0.77	$10,450	$7,315	
	$1,357,104	0.99	$13,435	$9,405	$2,090

Phase 1 & 2 Total $20,122,789

Valuation	$986,658,853
PT per 1 Cent	$98,666
Loan Amount	$20,122,789
Years of Loan	20
Interest	3.8
Annual Payment	$1,454,566
Cents Required	14.7
Interest	$8,968,543
Percent of Project	44.6%

Valuation	Levy (P1+P2)	PT	After Credits	Difference
Home				
$250,000	0.77	$1,925	$1,348	
$250,000	0.92	$2,300	$1,610	$263
Home				
$400,000	0.77	$3,080	$2,156	
$400,000	0.92	$3,680	$2,576	$420
160 Acres Irrigated				
$1,357,104	0.77	$10,450	$7,315	
$1,357,104	0.92	$12,485	$8,740	$1,425

General Fund Summary Draft

	Late August 2026 Draft	A	B	C	D	F
		2025-26	**2026-27**	**$ Change**	**% Change**	**Additional Details**
1	Estimated Beginning Cash Balance	$3,858,971	$3,867,995			
	Anticipated/Estimated Revenue					
2	*Anticipated Property Tax Request*	*$6,600,000*	*$6,900,000*			
3	Property Tax Less 1% Fee	$6,534,000	*$6,831,000*			
4	Property Tax from Previous Levy (1/4)	*$1,633,500*	*$1,633,500*			
5	Property Tax from Current Levy (3/4)	*$4,900,500*	*$5,123,250*			
6	Anticipated Property Taxes & Credits	$6,534,000	$6,756,750	$222,750	3.41%	
7	State Aid	$2,191,940	$2,101,140	-$90,800	-4.14%	
8	Anticipated SPED Reimbursement	$1,600,000	$1,650,000	$50,000	3.13%	
9	Other Local and State Revenue	$1,242,063	$1,225,000	-$17,063	-1.37%	Carline, Motor Vehicle, Tuition, Interest, Fines, Homestead Exemption
10	Federal Resources	$328,562	$445,361	$116,799	35.55%	CTE Grant, ESSA Funds, ESSER Funds, IDEA Funds
11	***Total Revenue***	***$11,896,565***	***$12,178,251***	***$281,686***	***2.37%***	
	Anticipated/Estimated Disbursements					
		2025-26	**2026-27**	**$ Change**	**% Change**	**Additional Details**
12	Regular Instruction	$6,142,802	$6,183,865	$41,063	0.67%	
13	Special Education Instruction	$1,714,861	$1,715,135	$274	0.02%	
14	Summer School	$10,000	$10,000	$0	0.00%	Summer School
15	Support Services	$202,862	$182,358	-$20,504	-10.11%	Guidance, Health Services
16	Special Education Support Services	$365,450	$443,274	$77,824	21.30%	SPED Health, Psychological, OT, PT, Speech
17	Instructional Support	$387,727	$385,892	-$1,835	-0.47%	Curriculum Development, Library/Media, Instructional Tech
18	Board and Administration	$1,114,416	$1,241,001	$126,585	11.36%	BOE, Administration, Legal Services, Fiscal Services
19	Building Maintenance/Operation	$871,594	$1,069,256	$197,662	22.68%	Maintenance, Buildings/Grounds, Security, Safety
20	Student Transporation	$242,708	$302,395	$59,687	24.59%	
21	Special Education Transportation	$184,800	$72,000	-$112,800	-61.04%	
22	State and Local Grants	$9,500	$8,500	-$1,000	-10.53%	High Ability Learner, CTE Grants
23	Federal Programs	$390,821	$338,124	-$52,697	-13.48%	ESSA, IDEA, ESSER Grants
24	Transfer to Other Funds	$250,000	$250,000	$0	0.00%	Transfer to Depreciation Fund
25	***Total Disbursements***	***$11,887,541***	***$12,201,800***	***$314,259***	***2.64%***	
26	Estimated Change in Cash Balance	$9,024	-$23,549			
27	Estimated Ending Cash Balance	$3,867,995	$3,844,446			

Depreciation Fund Summary Draft

	Late August 2026 Draft	A	B	C	D	F
		2025-2026	**2026-2027**	**$ Change**	**% Change**	**Additional Details**
1	Estimated Beginning Cash Balance	$501,025	$375,944			
	Anticipated/Estimated Revenue					
2	Transfer from Other Funds	$250,000	$250,000	$0	0.00%	
3	Other Local and State Revenue	$15,000	$15,000	$0	0.00%	Interest
4	***Total Revenue***	***$265,000***	***$265,000***	***$0***	***0.00%***	
	Anticipated/Estimated Disbursements					
5	Vehicle Aquisition	$135,000				2027 School Bus (59 Passenger)
6	Vehicle Aquisition	$61,900				2022 Ford Van
7	Vehicle Aquisition	$62,900				2024 Ford Van
8	Buildling Updates	$48,000				Elementary and JHHS Flooring
9	Bathroom Repair	$33,800				JHHS Bathroom Mudjacking
10	Buildling Repair	$5,862				Roofing Repairs
11	Building Repair	$20,567				Elementary Window Replacement
12	General Replacement	$3,088				HS Ice Machine
13	Technology Updates	$18,964				Updated Access Points
14	Vehicle Acquisition		$100,000			Used Bus, 10-Passenger Van
15	Building Updates		$70,000			Elementary and JHHS Flooring
16	Technology Updates		$70,000			Student Chromebooks & Ipads
17	***Total Disbursements***	***$390,081***	***$240,000***	***-$150,081***	***-38.47%***	
18	Estimated Change in Cash Balance	-$125,081	$25,000			
19	Estimated Ending Cash Balance	$375,944	$400,944			

Special Building Fund Summary Draft

	Late August 2026 Draft	A	B	C	D	F
		2025-2026	**2026-2027**	**$ Change**	**% Change**	**Additional Details**
1	Estimated Beginning Cash Balance	$419,467	$275,087			
	Anticipated/Estimated Revenue					
2	*Property Tax Request*	*$500,000*	*$400,000*			
3	Property Tax Less 1% Fee	$495,000	*$396,000*			
4	Property Tax from Previous Levy (1/4)	*$0*	*$74,250*			
5	Property Tax from Current Levy (3/4)	*$420,750*	*$336,600*			
6	Anticipated Property Taxes & Credits	$420,750	$410,850	-$9,900	-2.35%	
9	Other Local and State Revenue	$35,000	$25,000	-$10,000	-28.57%	Interest
10	***Total Revenue***	***$455,750***	***$435,850***	***-$19,900***	***-4.37%***	
	Anticipated/Estimated Disbursements					
11	Redemption of Principal	$292,555				Elem North Addition
12	Interest on Debt	$11,575				Elem North Addition
13	Buiding Improvements	$106,000				Bathroom Remodel from 2025, Elem Windows
14	HVAC Updates	$190,000				Elementary and JHHS Rooftops
15						
16	Redemption of Principal**		$297,035			Elem North Addition
17	Interest on Debt**		$2,932			Elem North Addition
18	HVAC Replacement		$100,000			Rooftop Unit Replacement
19	Building Improvements		$150,000			Roofing
20	***Total Disbursements***	***$600,130***	***$549,967***	***-$50,163***	***-8.36%***	
21	Estimated Change in Cash Balance	-$144,380	-$114,117			
22	Estimated Ending Cash Balance	$275,087	$160,970			

**Final Payments on lease purchase agreeement for elem. north addition (1.95%)

Qualified Capital Purchase Undertaking Fund Summary Draft

		A	B	C	D	F
		2025-2026	**2026-2027**	**$ Change**	**% Change**	**Additional Details**
1	Estimated Beginning Cash Balance	$163,964	$332,834			
	Anticipated/Estimated Revenue					
2	*Property Tax Request*	*$239,842*	*$296,129*			
3	Property Tax Less 1% Fee	$237,444	*$293,168*			
4	Property Tax from Previous Levy (1/4)	*$0*	*$35,617*			
5	Property Tax from Current Levy (3/4)	*$201,827*	*$249,193*			
6	Anticipated Property Taxes & Credits	$201,827	$284,809	$82,982		
7	Other Local and State Revenue	$15,000	$15,000	$0		Interest
8	Loan Proceeds	$1,085,000	$1,500,000			
9	***Total Revenue***	***$1,301,827***	***$1,799,809***	***$82,982***		
	Anticipated/Estimated Disbursements					
10	Purchased Services	$1,132,957	$1,500,000			
11	Redeption of Principal		$181,717			
12	Interest on Debt		$35,208			
13	***Total Disbursements***	***$1,132,957***	***$1,716,925***	***$583,968***		
14	Estimated Change in Cash Balance	$168,870	$82,884			
15	Estimated Ending Cash Balance	$332,834	$415,718			

		2025 HS Roof Project Payments After 25-26		2026 HS HVAC Project Payments After 25-26		Estimated Total QCPUF Payments
	School Year					
15	2026-2027	11/2026	$42,897	11/2026	$174,028	$216,925
16	2027-2028	11/2027	$42,897	11/2027	$174,028	$216,925
17	2028-2029	11/2028	$42,897	11/2028	$174,028	$216,925
18	2029-2030	11/2029	$42,897	11/2029	$174,028	$216,925
19	2030-2031	11/2030	$42,897	11/2030	$174,028	$216,925
20	2031-2032			11/2031	$174,028	
21	2032-2033			11/2032	$174,028	
22		TOTAL	$214,485	est TOTAL	$1,218,196	$1,084,625
23		Rate	3.80%	Rate	3.19%	

Long-Term QCPUF Project Planning

School Year	Beginning Balance	Tax Receipts (4.75 Annual Increase)	Fall 2025 Jr/Sr High Roof	Summer 2026 Jr/Sr High HVAC	Summer 2027 Jr/Sr High HVAC	Future Project	Future Project	Total Expenditures	Ending Balance
2026-2027	$332,834	$296,129	$42,897	$174,028				$216,925	$412,038
2027-2028	$412,038	$310,195	$42,897	$174,028	$183,000			$399,925	$322,308
2028-2029	$322,308	$324,929	$42,897	$174,028	$183,000			$399,925	$247,313
2029-2030	$247,313	$340,364	$42,897	$174,028	$183,000			$399,925	$187,751
2030-2031	$187,751	$356,531	$42,897	$174,028	$183,000			$399,925	$144,357
2031-2032	$144,357	$373,466		$174,028	$183,000			$357,028	$160,795
2032-2033	$160,795	$391,206		$174,028	$183,000			$357,028	$194,973
2033-2034	$194,973	$409,788			$183,000	$183,000		$366,000	$238,760
2034-2035	$238,760	$429,253			$183,000	$183,000		$366,000	$302,013
2035-2036	$302,013	$449,642			$183,000	$183,000	$183,000	$549,000	$202,656
2036-2037	$202,656	$471,000			$183,000	$183,000	$183,000	$549,000	$124,656
2037-2038	$124,656	$493,373				$183,000	$183,000	$366,000	$252,029
2038-2039	$252,029	$516,808				$183,000	$183,000	$366,000	$402,837

Milford Public Schools - District #80-0005

Late Aug 2026 DRAFT Certified Taxable Valuation and Calculation of Allowable Growth Percentage

	A	B	C	D	E	F	G	H	I
		25-26			26-27		Estimated Change		
	County	Real Growth	Total Real Property Valuation	Taxable Value	Real Growth	Taxable Value	Real Growth % Increase	Valuation $ Increase	Valuation % Increase
1	Seward	$7,215,356	$799,472,879	$799,472,879	$11,113,195	$864,104,007	1.39007%	$64,631,128	8.08%
2	Lancaster	$508,350	$115,092,503	$115,092,503	$1,469,900	$119,558,921	1.27715%	$4,466,418	3.88%
3	Saline	$0	$3,388,770	$3,388,770	$0	$3,434,105	0.00000%	$45,335	0.70%
4	**Total**	**$7,723,706**	**$917,954,152**	**$917,954,152**	**$12,583,095**	**$987,097,033**	**1.37078%**	**$69,142,881**	**7.53%**
5				Allowable Growth Percent (2% + Real Growth) =			**3.37078%**		

	General Fund	25-26		26-27		Change		
	County	Tax Rate	Tax Request	Tax Rate	Tax Request	Tax Rate	Tax Request	% Tax Request
6	Seward	0.7189902	$5,748,132	**0.69901942**	$6,040,255	-0.01997078	$292,123	5.08%
7	Lancaster	0.7189902	$827,504	**0.69901942**	$835,740	-0.01997078	$8,236	1.00%
8	Saline	0.7189902	$24,365	**0.69901942**	$24,005	-0.01997078	-$360	-1.48%
9	**Total**	0.7189902	**$6,600,000**	**0.69901942**	**$6,900,000**	**-0.01997074**	**$300,000**	**4.55%**

	Special Bldg Fund	25-26		26-27		Change		
	County	Tax Rate	Tax Request	Tax Rate	Tax Request	Tax Rate	Tax Request	% Tax Request
10	Seward	0.0544690	$435,465	0.04052287	$350,160	-0.01394613	-$85,305	NA
11	Lancaster	0.0544690	$62,690	0.04052287	$48,449	-0.01394613	-$14,241	NA
12	Saline	0.0544690	$1,846	0.04052287	$1,392	-0.01394613	-$454	NA
13	**Total**	0.0544690	**$500,000**	**0.04052287**	**$400,000**	**-0.01394613**	**-$100,000**	**NA**

	GF+SBF	25-26		26-27		Change		
	County	Tax Rate	Tax Request	Tax Rate	Tax Request	Tax Rate	Tax Request	% Tax Request
14	Seward	0.7734592	$6,183,597	0.73954229	$6,390,415	-0.03391691	$206,818	3.34%
15	Lancaster	0.7734592	$890,194	0.73954229	$884,189	-0.03391691	-$6,005	-0.67%
16	Saline	0.7734592	$26,211	0.73954229	$25,397	-0.03391691	-$814	-3.11%
17	**Total**	**0.7734592**	**$7,100,000**	**0.73954229**	**$7,300,000**	**-0.03391687**	**$200,000**	**2.82%**

	QCPUF	25-26		26-27		Change		
	County	Tax Rate	Tax Request	Tax Rate	Tax Request	Tax Rate	Tax Request	% Tax Request
18	Seward	0.0300000	$239,842	**0.03000000**	$259,231	0.00000000	$19,389	8.08%
19	Lancaster	0.0300000	$34,528	**0.03000000**	$35,868	0.00000000	$1,340	3.88%
20	Saline	0.0300000	$1,017	**0.03000000**	$1,030	0.00000000	$14	1.34%
21	**Total**	0.0300000	**$275,386**	**0.03000000**	**$296,129**	**0.00000000**	**$20,743**	**7.53%**

	All Funds	25-26		26-27		Change		
	County	Tax Rate	Tax Request	Tax Rate	Tax Request	Tax Rate	Tax Request	% Tax Request
22	Seward	0.8034592	$6,423,438	0.76954229	$6,649,646	-0.03391691	$226,207	3.52%
23	Lancaster	0.8034592	$924,721	0.76954229	$920,056	-0.03391691	-$4,665	-0.50%
24	Saline	0.8034592	$27,227	0.76954229	$26,427	-0.03391691	-$800	-2.94%
25	**Total**	**0.8034592**	**$7,375,387**	**0.76954229**	**$7,596,129**	**-0.03391687**	**$220,742**	**2.99%**

Property Tax Authority Summary ***Draft***

		23-24	24-25	25-26	26-27	27-28
26	Property Tax Request Authority	$6,902,493	$7,893,615	$7,435,734	$6,971,879	
27	Prior Year Unused Authority	$0	$250	$822,492	$1,847,726	$1,913,517
28	Total PT Request Authority	$6,902,493	$7,893,865	$8,258,226	$8,819,605	
29	Additional Approved (6%)	$621,425	$678,627	$689,500	$690,041	
30	Total Authority with Additional 6%	$7,523,918	$8,572,492	$8,947,726	$9,509,646	
31	Total PT Request	$7,523,668	$7,750,000	$7,100,000	$7,596,129	
32	Unused Authority	$250	$822,492	$1,847,726	$1,913,517	

Milford Public Schools - Dollars and Cents Budget Information

	Anticipated Budget	Anticupated Budget	Budget	Budget	Budget	Budget	Budget	Budgett	Budget	Budget	Budget
	26-27	25-26	24-25	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17
Certified Valuation	$987,097,033	$917,954,152	$831,286,966	$792,030,552	$717,692,480	$687,884,747	$664,158,520	$671,192,402	$665,217,018	$649,039,526	$635,157,943
Difference from prior year	*$69,142,881*	*$86,667,186*	*$39,256,414*	*$74,338,072*	*$29,807,733*	*$23,726,227*	*-$7,033,882*	*$5,975,384*	*$16,177,492*	*$13,881,583*	*$34,691,986*
% Difference	*7.53%*	*10.43%*	*4.96%*	*10.36%*	*4.33%*	*3.57%*	*-1.05%*	*0.90%*	*2.49%*	*2.19%*	*5.78%*
Adjusted Value (state aid calculation)		*$936,242,292*	*$849,080,844*	*$804,515,985*	*$729,861,752*	*$692,494,152*	*$662,652,249*	*$673,497,335*	$662,036,658	$644,786,314	$635,973,947
Difference from prior year		*$87,161,448*	*$44,564,859*	*$74,654,233*	*$37,367,600*	*$29,841,903*	*-$10,845,086*	*$11,460,677*	*$17,250,344*	*$8,812,367*	*$35,507,990*
% Difference		*10.27%*	*5.54%*	*10.23%*	*5.40%*	*4.50%*	*-1.61%*	*1.73%*	*2.68%*	*1.39%*	*5.91%*
General Fund Levy	$0.69932986	$0.71899016	$0.93228940	$0.91584220	$0.91584114	$0.85584104	$0.85585366	$0.84688459	$0.79688430	$0.81674687	$0.95251899
Difference from prior year	*-$0.01966030*	*-$0.21329924*	*$0.01644720*	*$0.00000106*	*$0.06000010*	*-$0.00001262*	*$0.00896907*	*$0.05000029*	*-$0.01986257*	*-$0.13577212*	*-$0.00010804*
% Difference	*-2.73%*	*-22.88%*	*1.80%*	*0.00%*	*7.01%*	*0.00%*	*1.06%*	*6.27%*	*-2.43%*	*-14.25%*	*-0.01%*
GF Property Taxes Requested	$6,900,000	$6,600,000	$7,750,000	$7,253,750	$6,572,923	$5,887,200	$5,684,225	$5,684,225	$5,301,010	$5,301,010	$6,050,000
Difference from prior year	*$300,000*	*-$1,150,000*	*$496,250*	*$680,827*	*$685,723*	*$202,975*	*$0*	*$383,215*	*$0*	*-$748,990*	*$329,799*
% Difference	*4.55%*	*-14.84%*	*6.84%*	*10.36%*	*11.65%*	*3.57%*	*0.00%*	*7.23%*	*0.00%*	*-12.38%*	*5.77%*
Bond Fund Levy	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.03006538	0.07781498	0.03305855
Difference from prior year	*0.00000000*	*0.00000000*	*0.00000000*	*0.00000000*	*0.00000000*	*0.00000000*	*0.00000000*	*-0.03006538*	*-0.04774960*	*0.04475643*	*-0.00774310*
Bond Fund Prop Tax Requested	$0	$0	$0	$0	$0	$0	$0	$0	$200,000	$505,050	$209,974
Difference from prior year	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*$0*	*-$200,000*	*-$305,050*	*$295,076*	*-$35,026*
Special Building Fund Levy	0.04052287	0.05446895	0.00000000	0.03407924	0.06528144	0.07528151	0.07528323	0.07449429	0.04509806	0.00000000	0.00000000
Difference from prior year	*-$0.01394608*	*$0.05446895*	*-$0.03407924*	*-$0.03120220*	*-$0.01000007*	*-$0.00000172*	*$0.00078894*	*$0.02939623*	*0.04509806*	*0.00000000*	*0.00000000*
% Difference	*-25.60%*	*NA*	*-100.00%*	*-47.80%*	*-13.28%*	*0.00%*	*1.06%*	*65.18%*			
Spec Bldg Fund Taxes Requested	$400,000	$500,000	$0	$269,918	$468,520	$517,850	$500,000	$500,000	$300,000	$0	$0
Difference from prior year	*-$100,000*	*$500,000*	*-$269,918*	*-$198,602*	*-$49,330*	*$17,850*	*$0*	*$200,000*	*$300,000*	*$0*	*$0*
% Difference	*-20.00%*	*NA*	*-100.00%*	*-42.39%*	*-9.53%*	*3.57%*	*0.00%*	*66.67%*			
QCPUF Levy	0.03000000	0.03000000									
Difference from prior year	*$0.0000000*	*$0.0300000*									
% Difference	*0.00%*										
QCPUF Taxes Requested	$296,129	$275,386									
Difference from prior year	*$20,743*	*$275,386*									
% Difference	*7.53%*										
Total Levy	0.77258150	0.80345911	0.93228940	0.94992144	0.98112258	0.93112255	0.93113689	0.92137888	0.87204774	0.89456185	0.98557754
Difference from prior year	*-0.03087761*	*-0.12883029*	*-0.01763204*	*-0.03120114*	*0.05000003*	*-0.00001434*	*0.00975801*	*0.04933114*	*-0.02251411*	*-0.09101569*	*-0.00785114*
% Difference	*-3.84%*	*-13.82%*	*-1.86%*	*-3.18%*	*5.37%*	*0.00%*	*1.06%*	*5.66%*	*-2.52%*	*-9.23%*	*-0.79%*
Total Property Taxes Requested	$7,596,129	$7,375,386	$7,750,000	$7,523,668	$7,041,443	$6,405,050	$6,184,225	$6,184,225	$5,801,010	$5,806,060	$6,259,974
Difference from prior year	*$220,743*	*-$374,614*	*$226,332*	*$482,225*	*$636,393*	*$220,825*	*$0*	*$383,215*	*-$5,050*	*-$453,914*	*$294,773*
% Difference	*2.99%*	*-4.83%*	*3.01%*	*6.85%*	*9.94%*	*3.57%*	*0.00%*	*6.61%*	*-0.09%*	*-7.25%*	*4.94%*
General Fund Expenditures	$12,201,800	$11,887,541	$11,404,112	$11,481,202	$11,009,498	$10,058,894	$9,299,367	$8,651,582	$8,118,143	$7,691,275	$7,946,449
Difference from prior year	*$314,259*	*$483,429*	*-$77,090*	*$471,704*	*$950,604*	*$759,527*	*$647,785*	*$533,439*	*$426,868*	*-$255,174*	*-$37,723*
% Difference	*2.64%*	*4.24%*	*-0.67%*	*4.28%*	*9.45%*	*8.17%*	*7.49%*	*6.57%*	*5.55%*	*-3.21%*	*-0.47%*
General Fund Receipts	$12,178,251	$11,896,565	$12,878,005	$12,123,139	$10,195,076	$9,763,112	$8,825,066	$8,197,834	$7,280,151	$7,876,201	$8,677,062
Difference from prior year	*$281,686*	*-$981,440*	*$754,866*	*$1,928,063*	*$431,964*	*$938,046*	*$627,232*	*$917,683*	*-$596,050*	*-$800,861*	*$249,062*
% Difference	*2.37%*	*-7.62%*	*6.23%*	*18.91%*	*4.42%*	*10.63%*	*7.65%*	*12.61%*	*-7.57%*	*-9.23%*	*2.96%*
GF Actual Ending Cash Balance	*$3,844,446*	*$3,867,995*	*$3,938,052*	*$2,060,336*	*$1,406,565*	$2,180,495	$2,476,277	$2,950,578	$3,404,326	$4,242,318	$4,057,392
Difference from prior year	*-$23,549*	*-$70,057*	*$1,877,716*	*$653,771*	*-$773,930*	*-$295,782*	*-$474,301*	*-$453,748*	*-$837,992*	*$184,926*	*$730,613*
% Difference	*-0.61%*	*-1.78%*	*91.14%*	*46.48%*	*-35.49%*	*-11.94%*	*-16.07%*	*-13.33%*	*-19.75%*	*4.56%*	*21.96%*
State Aid	$2,101,140	$2,191,940	$1,742,370	$2,559,628	$2,148,082	$2,125,304	$1,560,875	$1,203,433	$838,050	$887,335	$1,371,140
Difference from prior year	*-$90,800*	*$449,570*	*-$817,258*	*$411,546*	*$22,778*	*$564,429*	*$357,442*	*$365,383*	*-$49,285*	*-$483,805*	*-$235,655*
% Difference	*-4.14%*	*25.80%*	*-31.93%*	*19.16%*	*1.07%*	*36.16%*	*29.70%*	*43.60%*	*-5.55%*	*-35.28%*	*-14.67%*
Special Education Reimbursement	$1,650,000	$1,600,000	$1,337,159	$1,098,434	$436,010	$343,033	$322,815	$255,049	$200,912	$250,662	$283,690
Difference from prior year	*$50,000*	*$262,841*	*$238,725*	*$662,424*	*$92,977*	*$20,218*	*$67,766*	*$54,137*	*-$49,750*	*-$33,028*	*$20,010*
% Difference	*3.13%*	*19.66%*	*21.73%*	*151.93%*	*27.10%*	*6.26%*	*26.57%*	*26.95%*	*-19.85%*	*-11.64%*	*7.59%*
Depreciation Fund (savings)											
Beginning Balance	$375,944	$501,114	$433,094	$528,954	$659,974	$830,545	$823,009	$825,404	$1,141,730	$1,309,778	$928,775
Receipts	*$265,000*	*$265,411*	*$265,000*	*$122,550*	*$22,526*	*$3,220*	*$100,251*	*$97,736*	*$17,342*	*$15,627*	*$403,575*
Expemditures	*$240,000*	*$390,581*	*$196,980*	*$97,582*	*$153,546*	*$173,791*	*$92,715*	*$100,131*	*$333,668*	*$183,675*	*$22,572*
Ending Balance	*$400,944*	*$375,944*	*$501,114*	*$433,094*	*$528,954*	*$659,974*	*$830,545*	*$823,009*	*$825,404*	*$1,141,730*	*$1,309,778*
Difference from prior year	*$25,000*	*-$125,170*	*$68,020*	*-$95,860*	*-$131,020*	*-$170,571*	*$7,536*	*-$2,395*	*-$316,326*	*-$168,048*	*$381,003*
Special Building Fund											*
Beginning Balance	$275,087	$419,467	$661,206	$608,927	$414,404	$193,430	$107,967	$240,589	$64,303	$77,192	$117,065
Total Resources	*$461,095*	*$455,750*	*$110,000*	*$387,279*	*$927,458*	*$728,017*	*$617,465*	*$686,054*	*$270,619*	*$78,085*	*$117,483*
Expemditures	*$549,967*	*$600,130*	*$351,739*	*$335,000*	*$318,531*	*$313,613*	*$424,035*	*$578,087*	*$30,030*	*$13,782*	*$40,291*
Ending Balance	*$186,215*	*$275,087*	*$419,467*	*$661,206*	*$608,927*	*$414,404*	*$193,430*	*$107,967*	*$240,589*	*$64,303*	*$77,192*
Difference from prior year	*-$88,872*	*-$144,380*	*-$241,739*	*$52,279*	*$194,523*	*$220,974*	*$85,463*	*-$132,622*	*$176,286*	*-$12,889*	*-$73,137*

Milford Public Schools

2026-2027 Budget Information

Milford Public Schools is committed to supporting every student in identifying and developing passion, purpose, and skill to write their best story.

School District Funds | Taxing Funds

General Fund

Instruction for general & special education, operations and maintenance. Revenue from property taxes, local/state/federal grants, other local funds.

Building Fund

Purchase of land, improvements to sites/buildings.

Qualified Capital Purchase Undertaking Fund (QCPUF)

Safety, removal of environmental hazards.

School District Funds | Non-Taxing Funds

Depreciation Fund

Reserves from the general fund over time to make large purchases.

School Nutrition Fund

Operations for school meal programs. Revenue sources are meal costs, state/federal reimbursements.

Activities Fund

Accounts for student activities, athletics, and student organizations.

General Fund | Key Factors for Revenue

Local Sources

Preliminary real estate values indicate an assessed valuation increase of around 8% (final certification is due August 20). To offset the decrease in state aid, the property tax request will be increased to cover the deficit.

State Sources

For the 2026–2027 fiscal year, State Aid decreased by $90,800, while Special Education reimbursement rates will remain similar to 2025–2026. Under the relatively new distribution process, taxpayers receive a direct credit on their property tax bills rather than claiming it later on income tax returns. The state funds this by paying counties directly in January and April. Because of this new process, our September tax receipts will be lower than historically experienced.

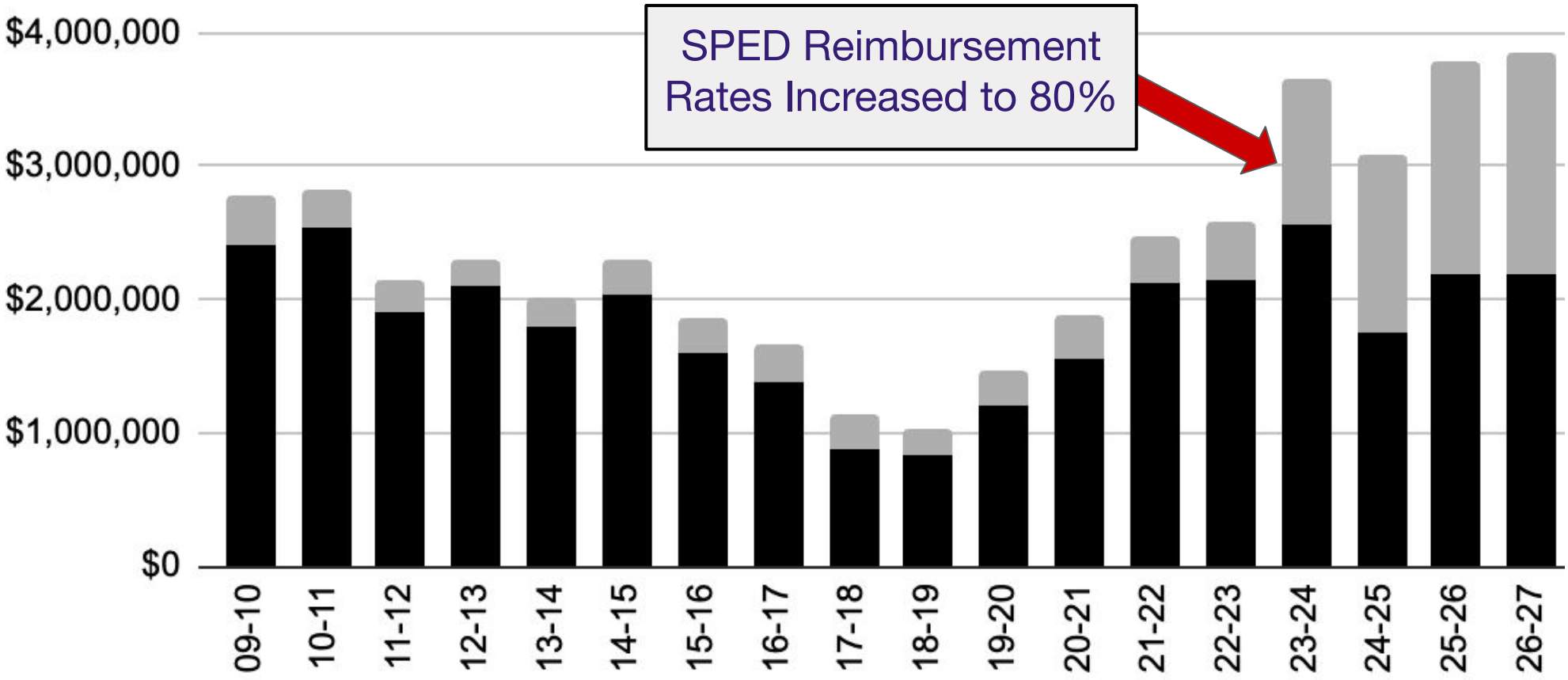
Federal Sources

Title I funds and IDEA funding amounts are estimated to be similar to 2025-2026.

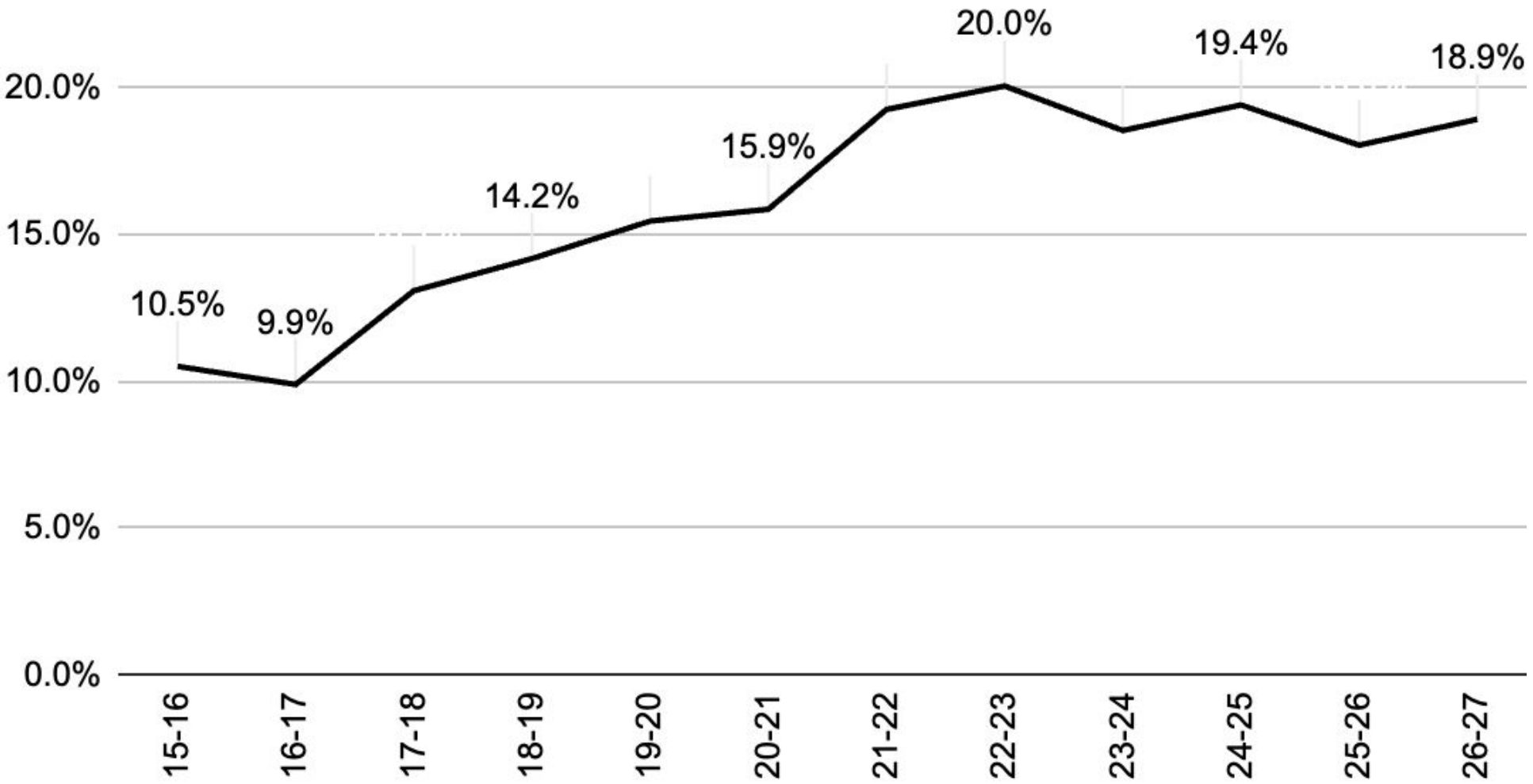
Anticipated/Estimated General Fund Revenue

	2025-26	2026-27	$ Change	% Change
Estimated Beginning Cash Balance	$3,858,971	$3,867,995		
Anticipated/Estimated Revenue				
Anticipated Property Tax Request	*$6,600,000*	*$6,900,000*		
Property Tax Less 1% Fee	$6,534,000	*$6,831,000*		
Property Tax from Previous Levy (1/4)	*$1,633,500*	*$1,633,500*		
Property Tax from Current Levy (3/4)	*$4,900,500*	*$5,123,250*		
Anticipated Property Taxes & Credits	$6,534,000	$6,756,750	$222,750	3.41%
State Aid	$2,191,940	$2,101,140	-$90,800	-4.14%
Anticipated SPED Reimbursement	$1,600,000	$1,650,000	$50,000	3.13%
Other Local and State Revenue	$1,242,063	$1,225,000	-$17,063	-1.37%
Federal Resources	$328,562	$445,361	$116,799	35.55%
Total Revenue	***$11,896,565***	***$12,178,251***	***$281,686***	***2.37%***

State Aid + SPED Reimbursement Over Time



SPED Verification Rates Over Time

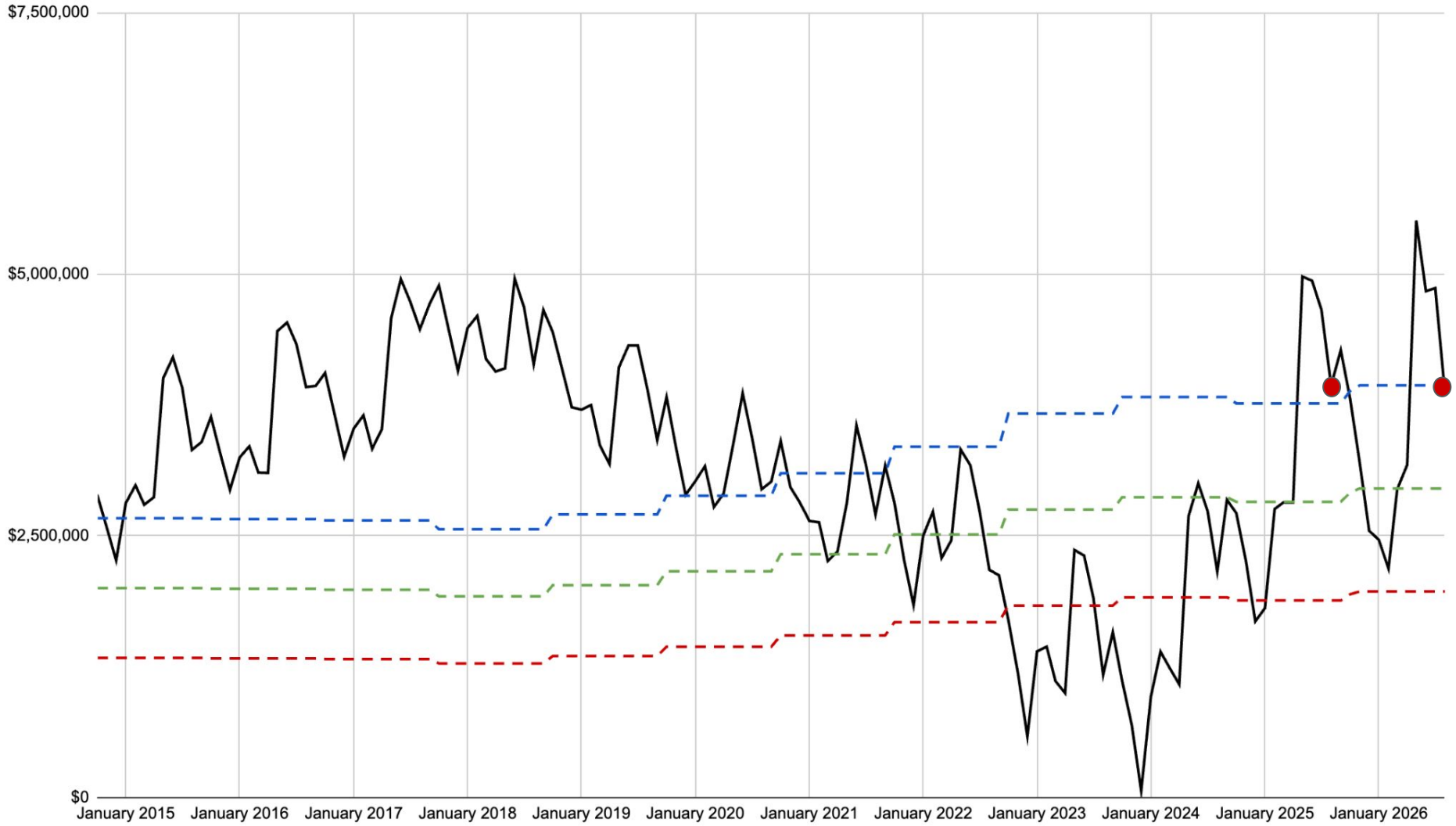


Estimated/Anticipated General Fund Expenditures

	2025-26	2026-27	$ Change	% Change
Regular Instruction	$6,142,802	$6,183,865	$41,063	0.67%
Special Education Instruction	$1,714,861	$1,715,135	$274	0.02%
Summer School	$10,000	$10,000	$0	0.00%
Support Services	$202,862	$182,358	-$20,504	-10.11%
Special Education Support Services	$365,450	$443,274	$77,824	21.30%
Instructional Support	$387,727	$385,892	-$1,835	-0.47%
Board and Administration	$1,114,416	$1,241,001	$126,585	11.36%
Building Maintenance/Operation	$871,594	$1,069,256	$197,662	22.68%
Student Transporation	$242,708	$302,395	$59,687	24.59%
Special Education Transportation	$184,800	$72,000	-$112,800	-61.04%
State and Local Grants	$9,500	$8,500	-$1,000	-10.53%
Federal Programs	$390,821	$338,124	-$52,697	-13.48%
Transfer to Other Funds	$250,000	$250,000	$0	0.00%
Total Disbursements	***$11,887,541***	***$12,201,800***	***$314,259***	***2.64%***

History of General Fund

Monthly Cash on Hand

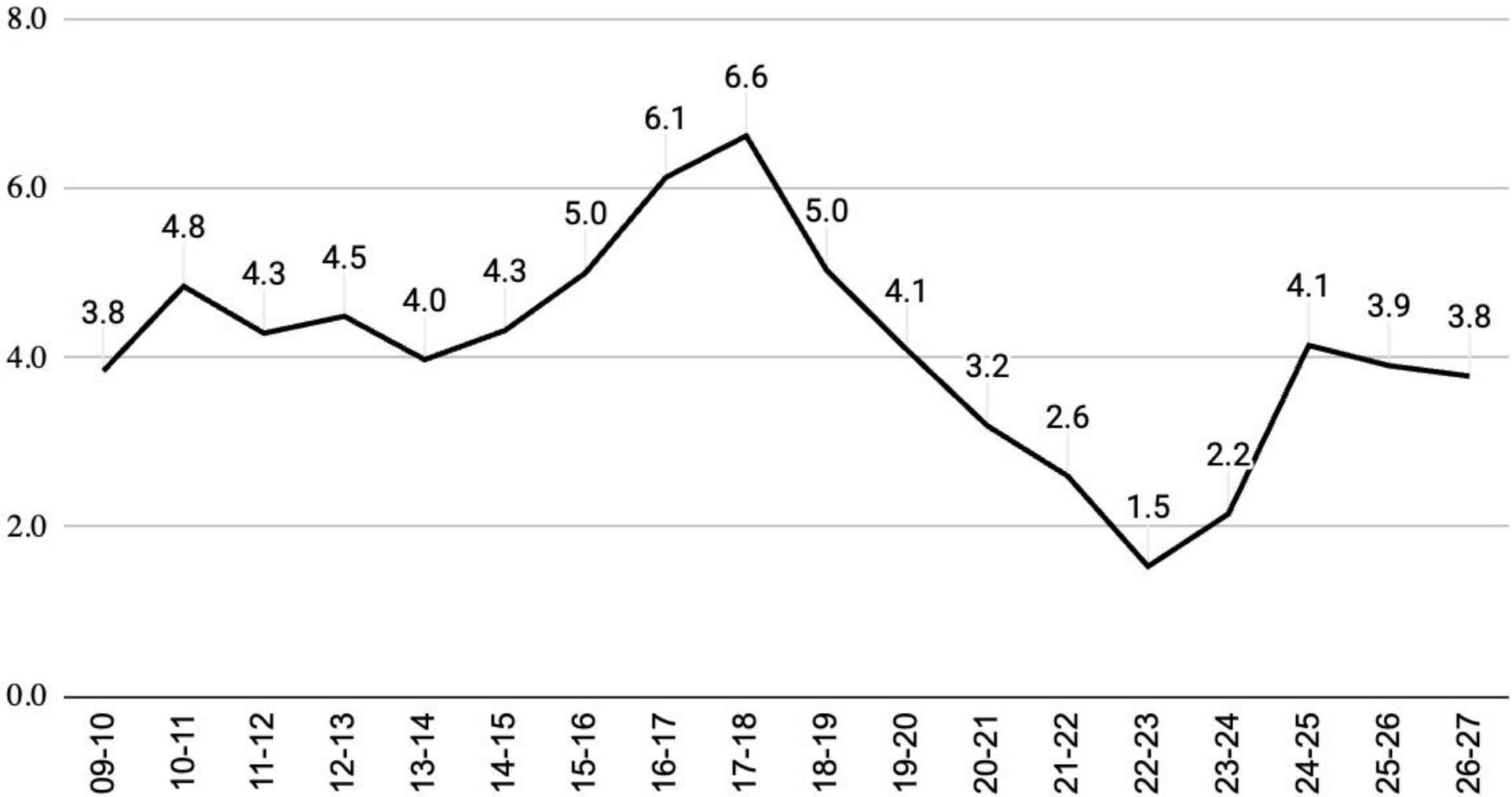


Milford Public Schools

Everyone Has A Story...Make Yours Worth Telling

General Fund August Ending Balance

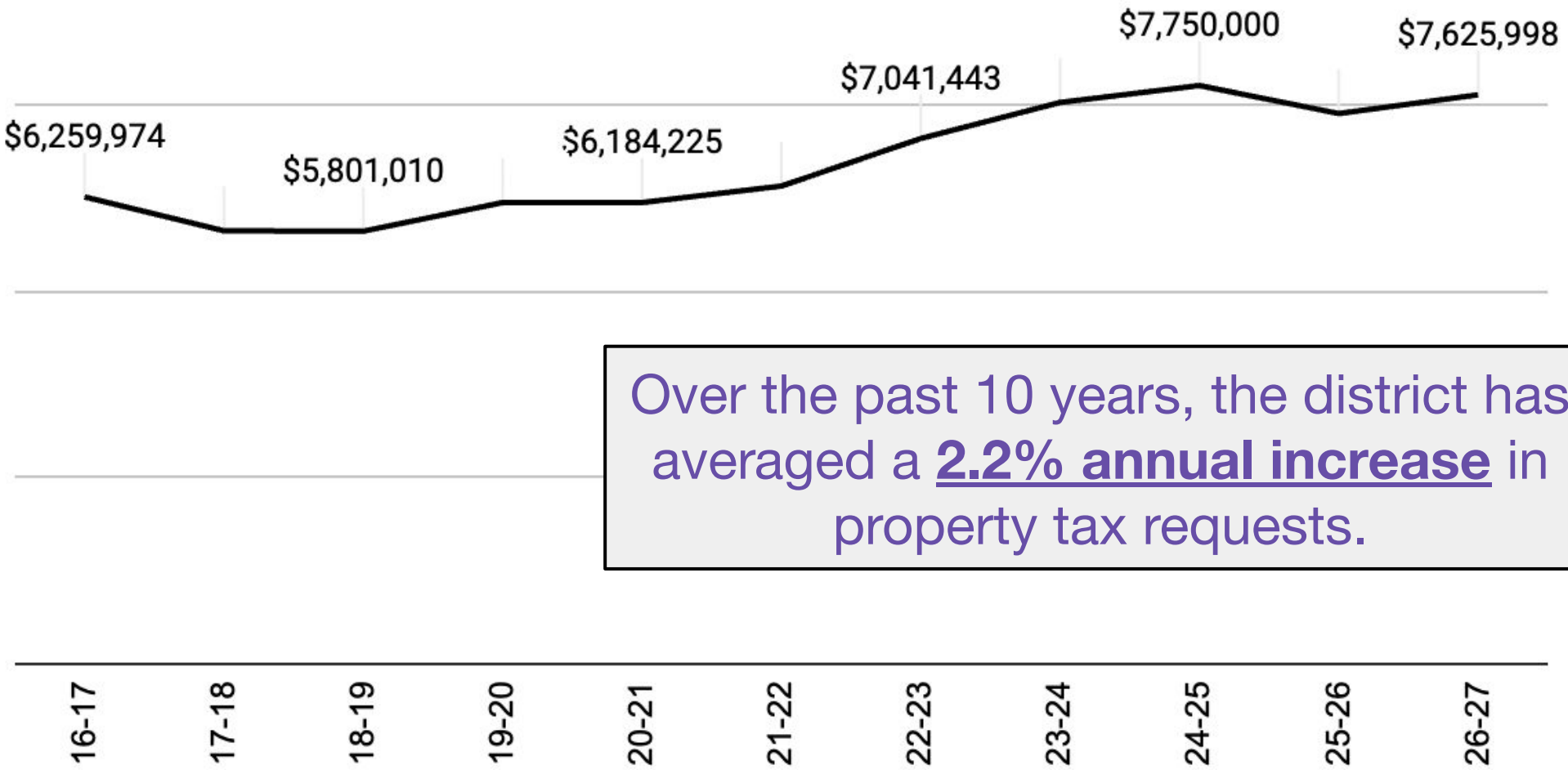
Months of Cash on Hand



Milford Public Schools

Everyone Has A Story...Make Yours Worth Telling

Property Tax Request Over Time

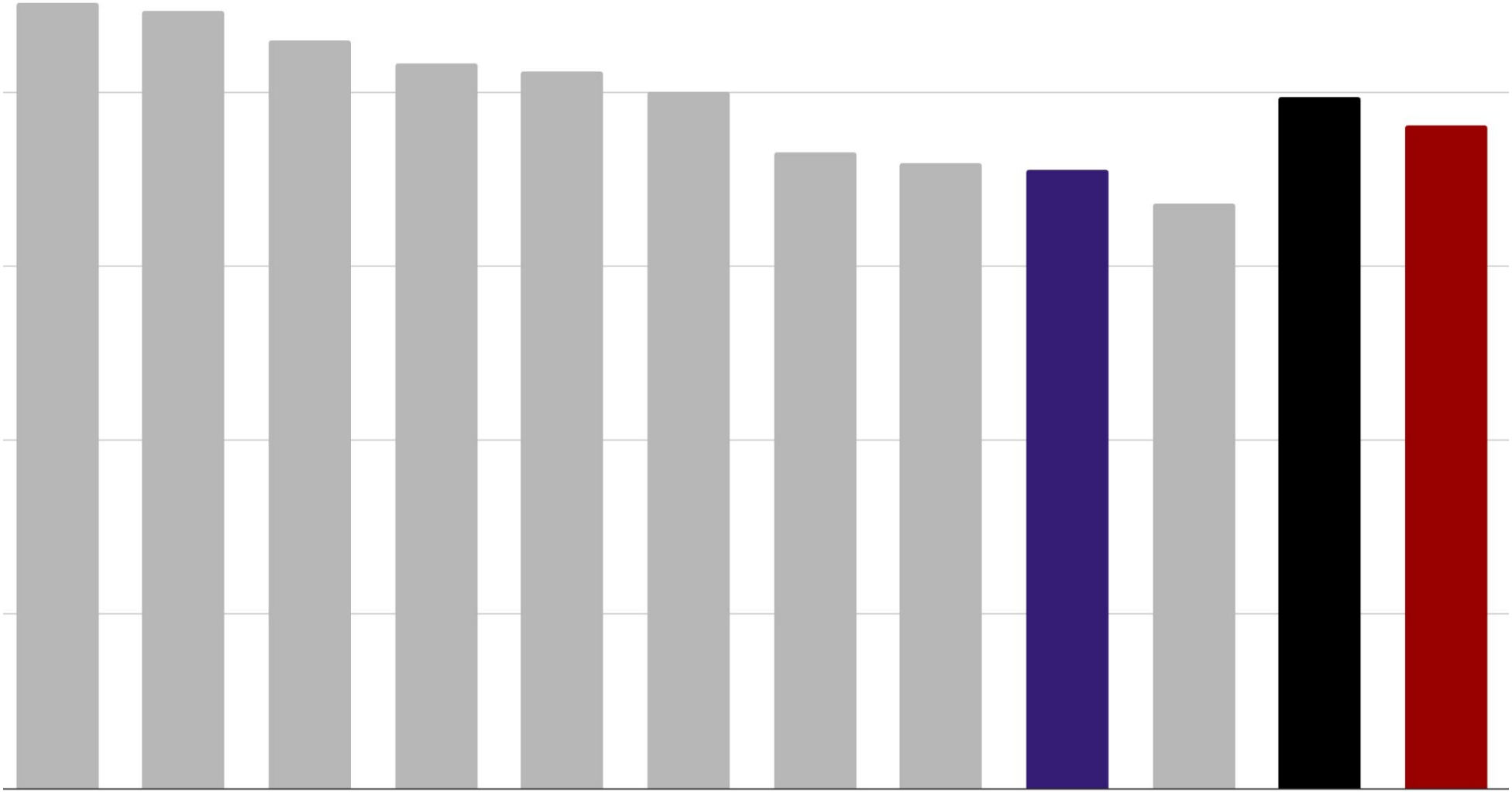


Over the past 10 years, the district has averaged a **2.2% annual increase** in property tax requests.

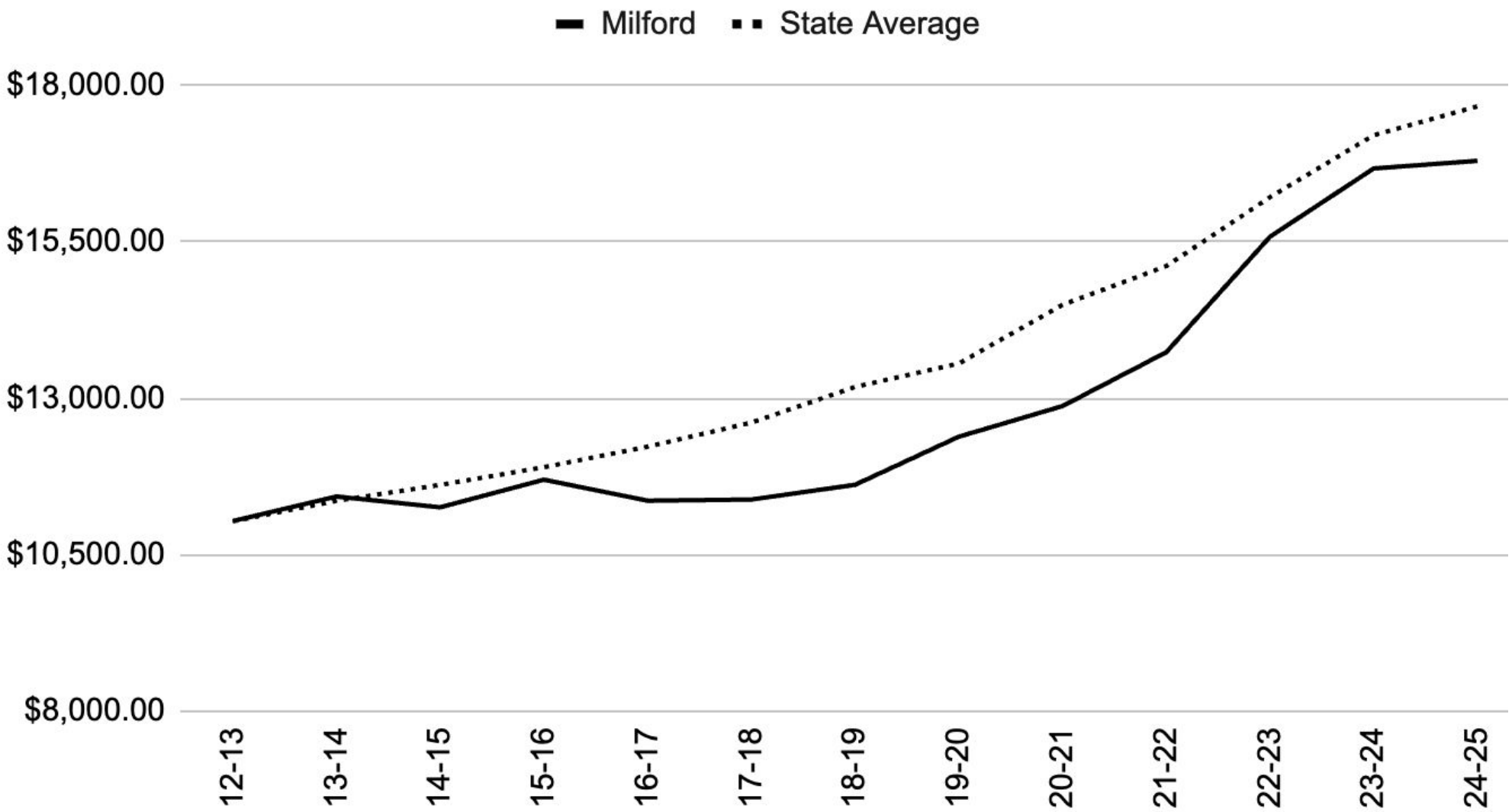
Milford Public Schools

Everyone Has A Story...Make Yours Worth Telling

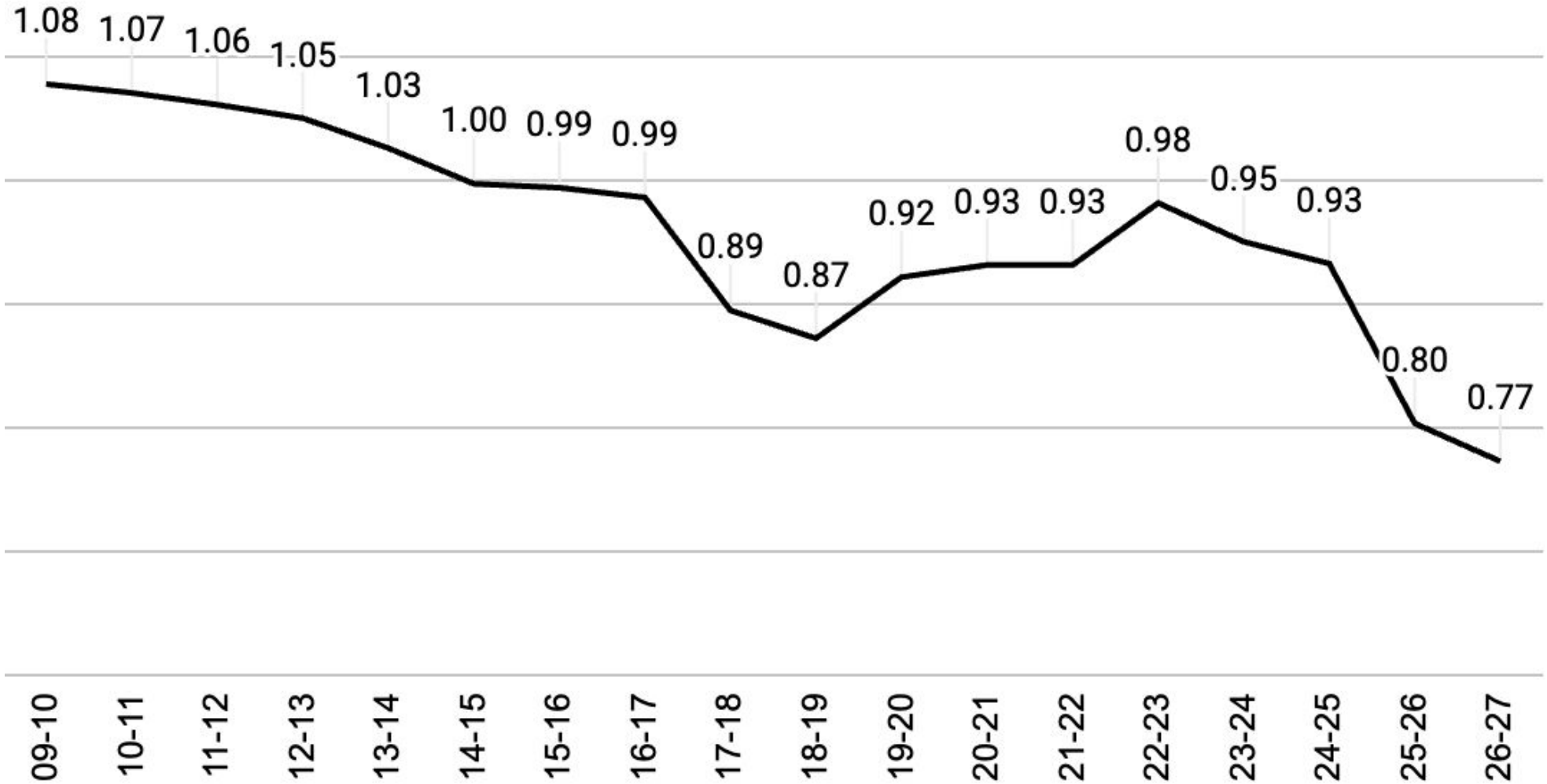
Cost Per Student of Similar Sized Schools



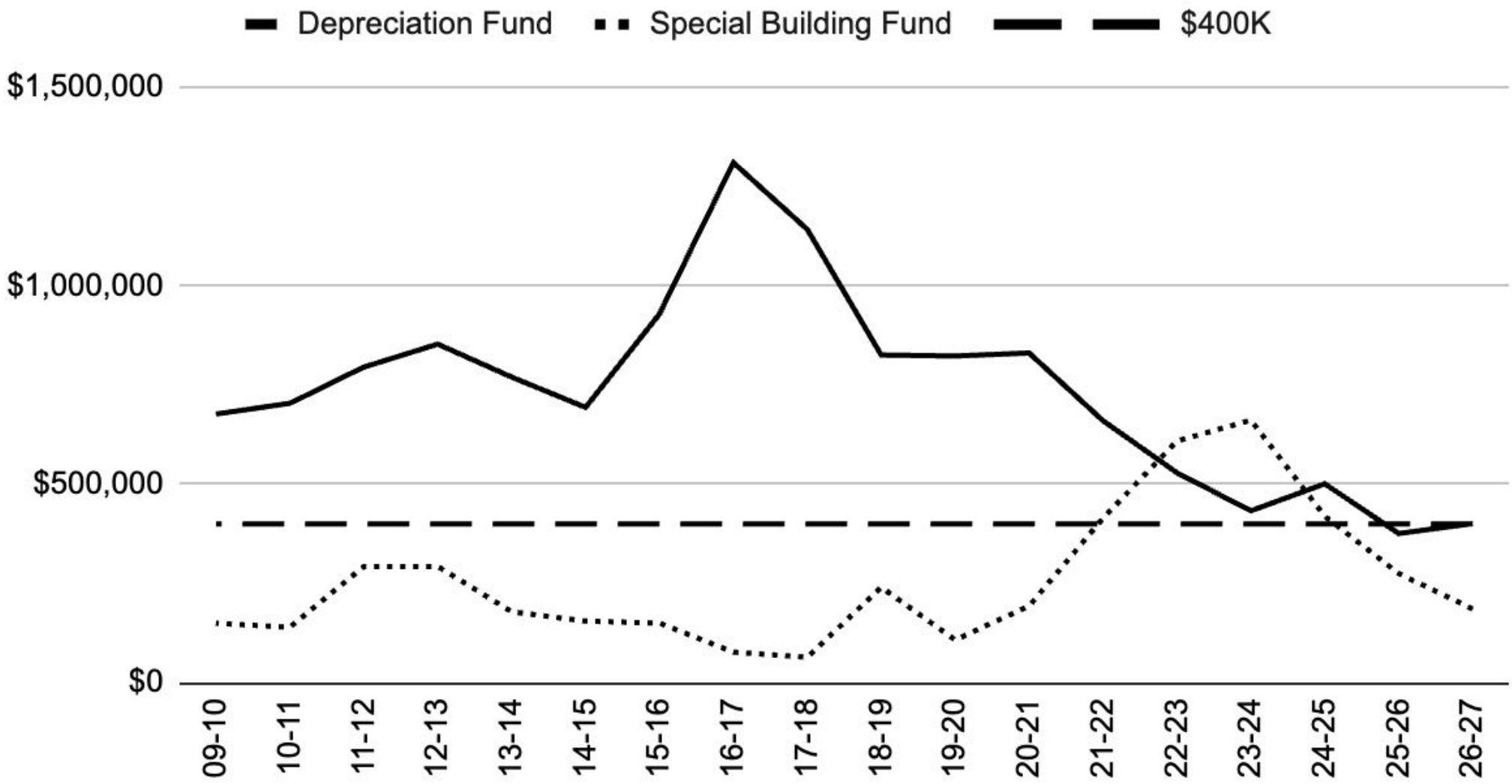
Per Pupil Cost Over Time



Total Levy Over Time



Depreciation Fund and Special Building Fund
August Ending Balances



2026-2027 Depreciation Fund

Potential Projects

- Carpeting
  - Elementary Classrooms
  - High School Classrooms
  - High School Hallways
- Transportation
  - Route Bus
  - 10-Passenger Van

2026-2027 Special Building Fund

Potential Projects

- Elementary North Addition Payment (Final Payment)
- HVAC Equipment Replacement
- Levy 4.05 cents ($400,000) for 2026-2027

QCPUF Projects

- High School Roofing Project - Completed October 2025
- High School HVAC Project - Completed September 2026
- High School North HVAC Project - Bid October 2026
- Levy 3 cents ($296,129) for 2026-2027

Anticipated Levy and Tax Request
All Funds Combined

Taxing Fund	Tax Rate	Tax Request
General Fund	0.6990	$6,900,000
Building Fund	0.0436	$430,000
QCPUF	0.0300	$295,998
TOTAL	0.7695	$7,596,129

Anticipated Levy and Tax Request

All Funds Combined Over Time

Fiscal Year	Tax Rate	Tax Request
2022-2023	0.9811	$7,041,443
2023-2024	0.9499	$7,523,668
2024-2025	0.9322	$7,750,000
2025-2026	0.8035	$7,375,386
2026-2027	0.7695	$7,596,129
Change	-0.0339	$220,742

Facility Planning Process

- Contract with Clark & Enersen
  - Facility Evaluation
  - Gather Input
  - Conceptual Space Review and Analysis
  - Scope Review and Cost Estimation
  - Determine Initial Priorities
  - Gather Input
  - Review Funding Options

Budget Timeline

August 20th	Assessed Valuations are Certified by Counties
September 14th	Milford Public Schools Budget Hearing and Property Tax Request Hearing
September 21st	Seward County Joint Public Hearing for Any Subdivision with a Property Tax Request Beyond the Allowable Growth Percentage
September 30th	Filing Deadline for Budget to NDE, APA, and County Clerk

August 21, 2026

Mr. Mitch Kubicek, Ed.D
Superintendent
Milford Public Schools
1200 W 1st Street
Milford, Nebraska 68405

Dear Dr. Kubicek,

On behalf of Clark & Enersen, we are pleased to submit a Design Services Fee Proposal to assist Milford Public Schools with the design of mechanical improvements in the North portion of the Jr/Sr High building. Our proposal is based upon our discussions during our August 14, 2026 meeting.

Project Assumptions:

- Replacement of air handling units and serving gym and auditorium (AHU-1,2,3). Alternative heating systems to be studied during design.
- Replacement of rooftop units serving commons and music (RTU-3, RTU-4) with similar units.
- Replacement of heating ventilation unit serving locker room (HVU-1) with unit including cooling.
- Replacement of chiller serving chilled water coils in AHU-1, AHU-2 and AHU-3.
- Determination of the replacement of energy recovery units serving gym and auditorium (HRU-1, HRU-2, HRU-3) will be made with additional investigation and design.

For design services associated with this scope, including architectural, interior architecture, structural / mechanical / electrical / plumbing engineering, we propose a **Fixed Fee of $120,000**. This fee is based upon 8% of an assumed construction cost of $1.5m.

We anticipate starting immediately upon notice to proceed. We assume that construction will occur over the 2027 summer break.

We are hopeful that this fee proposal is consistent with the scope of work that you deem appropriate for this project. If you have any questions regarding the proposal, please feel free to contact me at your convenience.

Sincerely,

Tim Ripp, AIA, LEED AP
Senior Principal