**FRIEND CITY COUNCIL**

**Tax Request Hearing**

**September 8, 2025**

Mayor Knoke called the Tax Request Hearing of the City Council to order at 8:00 p.m. at the City Hall. Advanced notice of the meeting was given by posting notice at three places in town, one method for giving advanced notice. All proceedings shown were taken while the meeting was open to the attendance of the public.

Mayor Judith Knoke presided, and Deputy City Clerk Heather L. Varney recorded the proceedings. The following Councilmembers were present: Phyllis Schwab, Jeremy Collier, David Sladek, and Kristen Milton. A quorum being present, and the meeting duly convened, the following proceedings were had and done.

As required by the Nebraska Open Meetings Act, Mayor Knoke announced that a copy of the Nebraska Open Meetings Act has been posted on the south door of the City Hall meeting room for all in attendance to review.

Mayor Knoke led the pledge of Allegiance.

Motion by Collier, seconded by Schwab to approve minutes from September 2, 2025 Regular city council meeting. On roll call voting aye Sladek, Milton, Collier, and Schwab. Nays none.

Motion by Schwab, seconded by Milton to open property tax hearing at 8:02 pm. On roll call voting aye Sladek, Collier, Schwab, and Milton. Nays none.

Motion by Schwab, seconded by Milton at 8:13 p.m. to close the hearing. On roll call voting aye Collier, Sladek, Milton, and Schwab. Nays none.

Motion by Collier, seconded by Schwab to approve Ordinance #25-811 to Adopt 2025-26 Budget and Appropriate Funds. On roll call voting aye Sladek, Collier, Schwab, and Milton. Nays none.

**Ordinance No. 25-811**

**An Ordinance of the City of Friend, Saline County, Nebraska TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPRoPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; AND TO PROVIDE FOR AN EFFECTIVE DATE.**

**section 1:** That after complying with all procedures required by law, the budget presented and set forth in the budget statement is hereby approved as the Annual Appropriations Bill for the Fiscal Year Ending September 30, 2026. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the city of Friend, Nebraska. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and to the County Clerk of Saline County, Nebraska for use by the levying authority.

**Section 2:** This ordinance shall take effect and be in full force from and after its passage, approval, and publication as required by law.

Motion by Collier, seconded by Schwab to approve Resolution 25-05 for the 4% property tax increase. On roll call voting aye Milton, Sladek, Collier, and Schwab. Nays none.

RESOLUTION NO. 25-05

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

1. The 2025-2026 property tax request be set at:
   * + General Fund: $ 499,771.89
     + Bond Fund: $ 177,787.00
2. The total assessed value of property differs from last year’s total assessed value by 6.28 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 0.654426 per $100 of assessed value.
4. The City of Friend proposes to adopt a property tax request that will cause its tax rate to be 0.677867 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 Friend will increase (or decrease) last year’s budget by 8.43 percent.
6. A cope of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Schwab, seconded by Sladek to enter Executive Session to discuss personnel. On roll call voting aye Milton, Collier, Sladek, and Schwab. Nays none. Entered Executive Session at 8:15pm.

Motion by Milton, seconded by Schwab to exit Executive Session. On roll call voting aye Sladek, Collier, Milton, and Schwab. Nays none. Exited executive session at 8:26pm.

No further business to come before the City Council, a motion was made by Milton, seconded by Sladek, to adjourn the meeting. On roll call voting aye Collier, Sladek, Schwab, and Milton. Nays none. Motion carried and meeting adjourned at 8:28 p.m.

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Judith Knoke, Mayor

ATTEST

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Heather L. Varney, Deputy City Clerk