

Board of Education Special Meeting/Budget  
Workshop  
Monday, August 24, 2026 5:00 PM  
Jr/Sr High School Library  
611 West 7th Street  
Wayne, NE 68787

I. Call the Meeting to Order

A. The Special Meeting of the Wayne Community School District Board of Education is called to order on Monday, August 24, 2026, at 5:00 p.m.

B. Wayne Community Schools mission is committed to the success of all students and the development of lifelong learners, and our vision is "Learning for Life, Every Student, Every Day."

C. The meeting was posted at Wayne Community Schools, published in the Wayne Herald (8/20/26), and online: [www.wayneschools.org](http://www.wayneschools.org)

D. Anyone desiring to view the Open Meetings Act may do so. The document is available for public inspection and is located on the north wall of the Library. Wayne Community Schools may go into closed session to discuss certain agenda items to protect the public interest or to prevent needless injury to the reputation of an individual, if such individual has not requested a public hearing.

E. Board Member Roll Call

F. Motion to approve the absence of any Board Member

G. Please stand for the Pledge of Allegiance

II. Communications from the Public (Policy 8346) and Requested Presentations

III. Superintendent

III.a. Budget Workshop

IV. Adjournment

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES

2026/27 PROPERTY TAX REQUEST AUTHORITY CERTIFICATION

WAYNE COMMUNITY SCHOOLS (90-0017-000)

|                                                                                  |              |
|----------------------------------------------------------------------------------|--------------|
| Total Certified Property Tax Request Authority                                   | \$12,250,131 |
| Additional Base Growth % Allowed with Board Approval                             | 6 %          |
| Additional Property Tax Request Authority Allowed with Board Approval            | \$900,239    |
| Maximum Certified Property Tax Request Authority Including Board Approved Amount | \$13,150,370 |

SECTION A TOTAL BASE REVENUE CALCULATION

|                                       |                     |
|---------------------------------------|---------------------|
| 2025/26 Property Tax                  | \$10,334,390        |
| 2023/24 Other Non-Property Tax        | \$1,507,142         |
| 2024/25 SPED                          | \$1,282,004         |
| 2025/26 TEEOSA                        | \$1,880,441         |
| <b>TOTAL BASE REVENUE CALCULATION</b> | <b>\$15,003,977</b> |

SECTION B TOTAL BASE GROWTH PERCENTAGE

|                                          |                 |
|------------------------------------------|-----------------|
| Base Growth                              | 3.0000 %        |
| Membership Growth                        | 0.9897 %        |
| LEP Growth                               | 0.2165 %        |
| Poverty Growth                           | 0.0464 %        |
| <b>TOTAL BASE GROWTH RATE PERCENTAGE</b> | <b>4.2526 %</b> |

SECTION C TOTAL CALCULATED REVENUE CAP FOR 2026/27

(Section A Total x Section B Total)

|                          |                     |
|--------------------------|---------------------|
| <b>TOTAL REVENUE CAP</b> | <b>\$15,642,033</b> |
|--------------------------|---------------------|

SECTION D TOTAL PROPERTY TAX REQUEST AUTHORITY FOR 2026/27

(Section C Total Revenue Cap minus sum of items listed in this section)

|                                                       |                     |
|-------------------------------------------------------|---------------------|
| 2024/25 Other Non-Property Tax (minus)                | \$1,647,529         |
| 2025/26 SPED (minus)                                  | \$1,262,418         |
| 2026/27 TEEOSA (minus)                                | \$2,014,634         |
| 2025/26 Unused Property Tax Authority (add)           | \$1,532,679         |
| <b>TOTAL CERTIFIED PROPERTY TAX REQUEST AUTHORITY</b> | <b>\$12,250,131</b> |

SECTIONS E - G ADDITIONAL BOARD APPROVAL INFORMATION

|                                                                                        |                     |
|----------------------------------------------------------------------------------------|---------------------|
| Additional Base Growth % Allowed with Board Approval                                   | 6 %                 |
| Additional Property Tax Authority Allowed with Board Approval                          | \$900,239           |
| <b>TOTAL MAXIMUM CERTIFIED PROPERTY TAX REQUEST AUTHORITY INCLUDING BOARD APPROVED</b> | <b>\$13,150,370</b> |

Some numbers may be rounded for presentation. For program contacts and additional information on how data was calculated visit [www.education.ne.gov/fos/budgeting-school-district/property-tax-authority](http://www.education.ne.gov/fos/budgeting-school-district/property-tax-authority)