Board of Education Tax Request
Monday, September 14, 2026 The later of 5:10 p.m. or the Conclusion of the Budget Hearing
Jr-Sr High School Conference Room - Room 202
611 West 7th Street
Wayne, NE 68787

I. Call the Meeting to Order

II. Public Hearing on 2026-27 Wayne Community Schools District Tax Request

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

IV. Adjournment

Notice of Special Hearing To Set Final Tax Request

Wayne Community Schools (90-0017) in Wayne County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 14th day of, September 2026 at 5:10 o'clock P.M. or immediately following the Budget Hearing, at Wayne Jr/Sr High Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025-2026	2026-2027	Change
Property Valuations	1,501,690,307	1,537,391,127	2%

	2025-2026 Budget Information				***2026-2027 Budget Information***				
Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request **Divided By** 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	16,397,282.00	9,932,370.00	0.661413	0.646054	17,048,382.00	10,301,093.00	0.670037	1%	4%
Bond Fund(s) K - 12	3,279,629.00	2,000,000.00	0.165191	0.160033	2,833,127.00	2,020,202.00	0.161650	-2%	-14%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	5,123,456.00	402,020.00	0.026771	0.026149	3,899,980.00	305,051.00	0.019842	-26%	-24%
Qualified Capital Purpose Undertaking Fund K - 12	463,630.00		0.000000	0.000000	196,342.00	-	0.000000	#DIV/0!	-58%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	25,263,997.00	12,334,390.00	0.853375	0.832236	23,977,831.00	12,626,346.00	0.851529	0%	-5%

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
TOTAL BASE REVENUE CALCULATION	**$15,003,977**

SECTION B TOTAL BASE GROWTH PERCENTAGE	
Base Growth	3.0000 %
Membership Growth	0.9897 %
LEP Growth	0.2165 %
Poverty Growth	0.0464 %
TOTAL BASE GROWTH RATE PERCENTAGE	**4.2526** %

SECTION C TOTAL CALCULATED REVENUE CAP FOR 2026/27

(Section A Total x Section B Total)

TOTAL REVENUE CAP	**$15,642,033**

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
TOTAL CERTIFIED PROPERTY TAX REQUEST AUTHORITY	**$12,250,131**

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
TOTALMAXIMUM CERTIFIED PROPERTY TAX REQUEST AUTHORITY INCLUDING BOARD APPROVED	**$13,150,370**

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**

06/26/2026

2026 Tax Year

Governmental Entity		Valuation	Fund	Tax Request	Tax Rate		Check
General Fund		2026-27					
Wayne County		1,471,928,865					
Cedar County							
Dixon County		65,462,262					
	Total	**1,537,391,127**	General	10,301,093.00	**0.670037**	$	10,301,089.39
			Special Building	305,051.00	**0.019842**	$	305,049.15
			Bond	-	**0**	$	-
			2023 Bond	2,020,202.00	**0.16165**	$	2,020,203.15
			Qualified Capital	-	**0**	$	-
			Total Levy		**0.851529**		
			Total tax request	**$ 12,626,346.00**			
Bond		2026-27	**Diff.**	**$ 291,956.00**	$ (0.001846)		
2023 Wayne County		1,202,292,690					
Cedar County							
2023 Dixon County		47,446,345					
	Total	**1,249,739,035**					

2025 Tax Year

Governmental Entity	Valuation	Fund	Tax Request	Tax Rate		Check
General Fund	2025-26					
Wayne County	1,435,968,315					
Cedar County						
Dixon County	65,721,992					
Total	**1,501,690,307**	General	9,932,370.00	**0.661413**	$	9,932,374.91
		Special Building	402,020.00	**0.026771**	$	402,017.51
		Bond	-	**0**	$	-
		2023 Bond	2,000,000.00	**0.165191**	$	1,999,995.26
		Qualified Capital	-	**0**	$	-
		Total Levy		**0.853375**		
		Total tax request	**$ 12,334,390.00**			
Bond	2025-26					
2023 Wayne County	1,163,007,933					
Cedar County						
2023 Dixon County	47,708,907					
Total	**1,210,716,840**					