Special Meeting
Monday, August 24, 2026 6:00 PM

Board Room, St. Paul Public School
PO Box 325
St. Paul, NE 68873-0325

Agenda

1. Call to Order
    1.1. Recognition of Public Notice of Open Meeting
    1.2. Recognition of Posted Notice of the Open Meetings Law
2. Roll Call
3. Public Comment
4. Business
    4.1. Discuss structure and function of St. Paul Education Foundation
    4.2. Discuss 2026-27 Budget, Tax Asking, and potential short- and long-term budget planning
5. Adjournment

Notice of Special Hearing To Set Final Tax Request

St. Paul Public Schools (47-0001) in Howard 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 14 day of, September 2026 at 7:00 o'clock PM, at Board Room 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	839,796,600	921,973,773	10%

	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	12,358,859.00	7,162,626.00	0.852900	0.776880	13,032,472.00	7,162,626.00	0.776880	-9%	5%
Bond Fund(s) K - 12	205,044.00		0.000000	0.000000	208,060.00	-	0.000000	#DIV/0!	1%
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	1,448,051.00	348,485.00	0.041496	0.037798	1,680,470.00	540,404.00	0.058614	41%	16%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
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	14,011,954.00	7,511,111.00	0.894396	0.814678	14,921,002.00	7,703,030.00	0.835494	-7%	6%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

St. Paul Public Schools (47-0001) in Howard County, Nebraska

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 14 day of September, 2026 at 7:00 o'clock, PM, at Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2024-2025 (1)	Actual/Estimated Disbursements & Transfers 2025-2026 (2)	Budgeted Disbursements & Transfers 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 10,217,056.00	$ 10,456,341.00	$ 13,032,472.00	$ 2,821,736.00	$ 8,763,208.00	$ 7,162,626.00
Depreciation	$ -	$ -	$ 604,923.00		$ 604,923.00	
Employee Benefit	$ -	$ -	$ 17,192.00	$ -	$ 17,192.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 462,948.00	$ 442,998.00	$ 606,162.00	$ -	$ 606,162.00	
School Nutrition	$ 527,057.00	$ 442,765.00	$ 533,152.00	$ -	$ 533,152.00	
Bond	$ 160,760.00	$ -	$ 208,060.00	$ -	$ 208,060.00	$ -
Special Building	$ -	$ 61,894.00	$ 1,680,470.00		$ 1,145,470.00	$ 540,404.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 11,367,821.00	$ 11,403,998.00	$ 16,682,431.00	$ 2,821,736.00	$ 11,878,167.00	$ 7,703,030.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 7,703,030.00	$ 7,703,030.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. ______________

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of St. Paul Public Schools 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 St. Paul Public Schools resolves that:

1. The 2026-2027 property tax request be set at:

General Fund:	$	7,162,626.00
Bond Fund:	$	-
Special Building Fund:	$	540,404.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 9.79 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 0.814678 per $100 of assessed value.

4. St. Paul Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.835494 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of St. Paul Public Schools will increase (decrease) last year's budget by 46.29 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by _______________, seconded by ________________ to adopt Resolution #_____________.

Voting yes were:	Voting no were:

Dated this ______ day of ___________, 2026

St. Paul Public Schools

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 7,511,111.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2026 Real Growth Value per Assessor		Prior Year Total Property Valuation per Assessor		
5,574,934.00	/	839,796,600.00	=	0.66 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.66 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 199,795.55

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 7,710,906.55**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Non-Bond Property Tax Request (7) $ 7,703,030.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or 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 the required 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.