Axtell Community School
Board of Education Meeting
Wednesday, September 16, 2026
6:30 Budget Hearing 6:45 Tax Hearing
Axtell Community School Library

"The mission of the Axtell Community School, in cooperation with family and community, is to prepare lifelong learners for tomorrow's challenges by offering quality opportunities in a climate that supports learning and responsibility."

1. Call meeting to order, roll call.
2. Open meeting law is posted and recognized.
3. Publication of meeting and notice was published in the Minden Courier.
4. Budget Hearing

   4.a. Open 26-27 Budget Hearing

   4.b. Hearing of 26-27 Budget

   4.c. Close Hearing on 26-27 Budget
5. Tax Request Hearing

   5.a. Open 26-27 Tax Request Hearing

   5.b. Tax Request Hearing

   5.c. Close 26-27 Tax Request Hearing

The board reserves the right to move agenda items to accommodate the flow of the meeting.

Notice of Special Hearing To set Final Tax Request

Axtell Community School (50-0501-000) in Kearney 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 16th day of, September 2026 at 6:45 o'clock PM, at Axtell Community School 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	754,632,855	812,510,458	8%

	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**	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,841,394.00	4,828,542.00	0.639853	0.594274	7,011,893.00	4,828,535.00	0.594274	-7%	2%
Bond Fund(s) K - 12	641,000.00	487,879.00	0.085461	0.060046	747,548.00	454,545.00	0.073533	-14%	17%
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	#DIV/0!	0
Special Building Fund	4,231,670.00	303,030.00	0.040156	0.037296	1,750,000.00	404,040.00	0.049727	24%	-59%
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	11,714,064.00	5,619,451.00	0.765470	0.691616	9,509,441.00	5,687,120.00	0.717534	-6%	-19%

Notes:

(1) The example publications included here are solely to hear taxpayer input at the tax request hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Tax Request Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publication includes all information required by the statutes and the accuracy of the information presented. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

(3) If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. If the tax request does not exceed the allowable growth percentage, you will continue to hold the Special Hearing to set Final Tax Request as has been done in the past.

(4) Levy calculation formulas will need to be updated if you have fund(s) with a different valuation from the standard district-wide valuation

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Axtell Community School (50-0501-000) in Kearney 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 16th day of September, 2026 at 6:30 o'clock, PM, at Axtell Community School Library 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	$ 6,171,263.00	$ 7,188,709.84	$ 7,011,893.00	$ 2,400,000.00	$ 4,631,643.00	$ 4,828,535.00
Depreciation	$ -	$ 200,000.00	$ 754,715.00		$ 754,715.00	
Employee Benefit	$ -	$ -	$ -		$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 328,012.00	$ 350,000.00	$ 450,000.00		$ 450,000.00	
School Nutrition	$ 253,900.00	$ 256,000.00	$ 350,000.00		$ 350,000.00	
Bond	$ 187,379.00	$ 420,000.00	$ 747,548.00		$ 297,548.00	$ 454,545.00
Special Building	$ 3,510,906.00	$ 3,000,000.00	$ 1,750,000.00		$ 1,350,000.00	$ 404,040.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -		$ -	$ -
Cooperative	$ 554,218.00	$ 575,000.00	$ 600,597.00		$ 600,597.00	
Student Fee	$ -	$ -	$ -		$ -	
TOTALS	$ 11,005,678.00	$ 11,989,709.84	$ 11,664,753.00	$ 2,400,000.00	$ 8,434,503.00	$ 5,687,120.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 454,545.00	$ 5,232,575.00	$ 5,687,120.00

Notes:

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. ______________

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Axtell Community School 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 Axtell Community School resolves that:

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

General Fund:	$	4,828,535.00
Bond Fund:	$	454,545.00
Special Building Fund:	$	404,040.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 7.67 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 0.691616 per $100 of assessed value.
4. Axtell Community School proposes to adopt a property tax request that will cause its tax rate to be 0.717534 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Axtell Community School will increase (decrease) last year's budget by -15.62 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

NOTE 1: If you need separate levies for separate funds your resolution should identify the tax request by fund. #1 should be modified to identify each fund that has a tax levy

NOTE 2: This sample resolution is intended solely to assist political subdivisions. It is not a required form. Each political subdivision is responsible for ensuring the resolution is accurate and complies with all requirements set forth in the State Statutes

Must enter prior year budget information in column P for this formula to work

To Assist in calculating Change in Operating Budget:

Fund	2026-2027 Budget of Disbursements & Transfers	2025-2026 Budget of Disbursements & Transfers (1)	$ Change	% Change
General	7,011,893.00	6,841,394.00	170,499.00	2.49%
Depreciation	754,715.00	454,975.00	299,740.00	65.88%
Employee Benefit	-	-	-	
Contingency	-	-	-	
Activities	450,000.00	450,000.00	-	0.00%
School Lunch	350,000.00	357,000.00	(7,000.00)	-1.96%
Bond	747,548.00	641,000.00	106,548.00	16.62%
Special Building	1,750,000.00	4,231,670.00	(2,481,670.00)	-58.65%
Qualified Capital Purpose Undertaking	-	-	-	
Cooperative	600,597.00	848,000.00	(247,403.00)	-29.17%
Student Fee	-	-	-	
Total	**11,664,753.00**	**13,824,039.00**	**(2,159,286.00)**	**-15.62%**

(1) - from page 2, column 7, of the School District's 2025-2026 Budget