

MULLEN BOARD OF EDUCATION

September 14, 2026

2026-2027 Budget Hearing

6:50 PM

1. Call to order, roll call, and excuse board member absences.
2. 2026-2027 Mullen Public Schools Budget Hearing
3. Adjournment

Please follow the board meeting at <https://meeting.sparqdata.com/Public/Organization/393>

The Mullen Board of Education reserves the right to go into Closed Session for purposes in accordance with LB 84-1410(1)

Notice of Special Hearing To Set Final Tax Request

Mullen Public Schools (46-0001) in Hooker 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 6:45 o'clock P.M., at Mullen Public Schools 6-12 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	780,327,134	815,906,548	5%

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	5,466,034.59	3,128,283.00	0.400894	0.383412	5,569,596.75	3,462,912.00	0.424425	6%	2%
Special Building Fund	616,867.23	148,485.00	0.019029	0.018199	2,164,202.63	459,596.00	0.056329	196%	251%
Total	6,082,901.82	3,276,768.00	0.419922	0.401611	7,733,799.38	3,922,508.00	0.480754	14%	27%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Mullen Public Schools (46-0001) in Hooker 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 14th day of September, 2026 at 6:50 o'clock, P.M., at Mullen Public Schools 6-12 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	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2024-2025 (1)	2025-2026 (2)	2026-2027 (3)			
General	\$ 4,567,867.72	\$ 4,795,325.79	\$ 5,569,596.75	\$ 1,500,000.00	\$ 3,641,313.75	\$ 3,462,912.00
Depreciation	\$ 224,425.00	\$ 102,462.50	\$ 295,291.28		\$ 295,291.28	
Employee Benefit	\$ -	\$ 1,840.84	\$ 81,443.32	\$ -	\$ 81,443.32	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 185,018.44	\$ 210,875.27	\$ 500,484.98	\$ -	\$ 500,484.98	
School Nutrition	\$ 165,338.34	\$ 185,969.89	\$ 214,346.27	\$ -	\$ 214,346.27	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ -	\$ 1,618,723.88	\$ 2,164,202.63		\$ 1,709,202.63	\$ 459,596.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 5,142,649.50	\$ 6,915,198.17	\$ 8,825,365.23	\$ 1,500,000.00	\$ 6,442,082.23	\$ 3,922,508.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 3,922,508.00	\$ 3,922,508.00

Name of district**Mullen Public School District****Dollar amount of proposed tax request****\$3,922,508****The following statements:**

The total assessed value of property differs from last year's total assessed value by **5%**.

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 **\$0.401611** per \$100 of assessed value.

The district proposes to adopt a property tax request that will cause its tax rate to be **\$.480754** per \$100 of assessed value.

Based on the proposed property tax request and changes in other revenue, the total operating budget of the district will exceed last year's by **2%**.

To obtain more information regarding the increase in the property tax request, citizens may contact the **Mullen Public School District** at **308-546-2223**, and at chris.kuncl@mullenpublicschools.org.

Valuation

The certified taxable value for the Mullen Public Schools over the past 5 years. The value is determined by the county assessors of Cherry, Hooker, and Thomas counties. MPS does not have any authority on the process of setting property valuations.

County	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Thomas	\$37,185,986	\$39,625,171	\$41,993,272	\$40,554,307	\$39,559,971
Cherry	\$204,275,299	\$217,531,769	\$251,163,959	\$275,174,060	\$295,607,217
Hooker	\$350,647,801	\$397,643,762	\$441,466,253	\$464,598,767	\$480,739,360
Total	\$592,109,086	\$654,800,702	\$734,623,484	\$780,327,134	\$815,906,548
% increase	4.21%	10.59%	12%	6%	5%

The August 31, 2026 Board Budget Workshop to discuss these figures was open to the public with one patron in attendance.

Staffing Cost Increase Past 5 years

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027 Estimated
Payroll	\$3,141,562	\$3,377,005	\$3,453,511	\$3,750,246	\$3,950,000
Increase	\$199,731	\$235,443	\$76,506	\$296,735	\$199,754

Average increase in staffing payroll over the 4 years was \$202,099

Cost of MPS Bills over the past 5 years

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027 Estimated
Bills	\$747,332	\$697,097	\$835,665	\$936,161	\$900,000
Increase	-\$65,020	-\$50,235	\$138,568	\$100,496	-36,161

Average increase in bills over the past 4 years was \$30,952

MPS Tax Requests Past 5 Years

For the past 4 years, MPS has increased tax asking by an average of \$18,733 with costs increasing an average of \$233,000. In order to keep up with the record inflation, the rising cost of staffing, and to keep a healthy reserve, MPS must adhere to the needs of the general fund. Over the past 5 years, we have been able to offset the cost of inflation with reserves and grant opportunities. Now we are at a point that these avenues will not offset our expenditure increase. The Building Fund is being taxed to pay for the building addition on the Hilltop Gym. This will be a 7 year tax and then it will be completely paid off. The amount will vary based on the payment and fund's availability to make future payments.

Tax Request	2022-23	2023-24	2024-25	2025-26	2026-27
General Fund	\$3,210,799	\$3,144,422	\$3,175,847	\$3,128,283	\$3,462,912
Building Fund	\$0	\$0	\$0	\$147,121	\$459,596
Total Tax Request	\$3,210,799	\$3,144,422	\$3,175,847	\$3,276,829	\$3,922,508
General +/-	\$25,253	-\$66,377	\$31,425	-\$47,564	\$334,629
General Fund Cost Increase	\$134,711	\$185,208	\$215,074	\$397,231	\$163,593
Total Cost to MPS	\$109,458	\$251,585	\$246,499	\$444,795	\$171,036

Payments for the lease purchase on the building project and anticipated asking

Due Date	Payment	Anticipated Asking
August 31, 2027	\$451,587.78	2026= \$459,596
August 31, 2028	\$449,200.00	2027= \$459,596
August 31, 2029	\$450,000.00	2028= \$454,500
August 31, 2030	\$450,200.00	2029= \$454,500
August 31, 2031	\$449,800.00	2030= \$454,500
August 31, 2032	\$448,800.00	2031= \$404,000
August 31, 2033	\$447,200.00	2032= \$353,500

On April 7, 2026 the board of education held an informational workshop on the building to hear support and opposition from the public. 8 teachers, 6 students, and 9 patrons were present. No opposition was heard. The project was discussed in several public meetings from November 10, 2025-April 13, 2026. All minutes were posted in the Hooker Country Tribune and they are posted on the MPS website.

Estimated 30% Property Tax Credit per year

Please remember that all property tax payments are also subject to the 30% Property Tax Credit on the yearly tax return. This is the estimated savings for the stakeholders of Mullen Public Schools

	2022-23	2023-24	2024-25	2025-26	2026-27
Total Tax Request	\$3,210,799	\$3,144,422	\$3,175,847	\$3,276,829	\$3,922,508
30% Estimated Credit	\$464,015	\$943,327	\$952,754	\$983,049	\$1,176,753
Local Tax Funding-Estimated	\$2,746,784	\$2,201,095	\$2,223,093	\$2,293,780	\$2,745,755

MPS Tax rate by mill levy

	2022-23	2023-24	2024-25	2025-26	2026-27
General Fund	.542265	.480211	.432309	.401076	.424425
Special Building	.00000	.00000	.00000	.018554	.056329
Total Levy Rate	.542265	.480211	.432309	.419930	.480754
Tax Rate +/-	-4%	-11%	-4.8%	-3%	14%