MULLEN BOARD OF EDUCATION
September 14, 2026
Special Hearing to set the Final Tax Request for 2026-2027 and to Vote to Increase Base Growth Percentage to Determine Property Tax Request Authority Agenda
6:45 PM

1. Call to order, roll call, and excuse board member absences.
2. Discuss, consider and take all necessary action to approve the resolution increasing the Mullen Public School district's base growth percentage to be used to determine the the school district's property tax request authority by up to 7%.
3. Special Hearing to Set Final Tax Request for 2026-2027 for Mullen Public Schools in Hooker County
4. 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)

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for **Hooker County School District 46-0001**, commonly known as **Mullen Public Schools** (the "School District"), is planning the School District's annual budget for the 2025–2026 school year; and

WHEREAS, in an effort to maintain budget flexibility and to ensure the ability to secure adequate funding in the current or future school years so that the School District is in a position to meet its obligations to its students, the Board believes that it is prudent to increase the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to 7%.

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2025–2026 budget in an amount of7%

Said Resolution was adopted by the Board of Education by a vote of ___ to ___ on the 8th day of September, 2025.

____
President of the Board of Education

ATTEST:

____
Secretary of the Board of Education

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 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	$ 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%**