

2026 Property Tax Request Hearing
Wednesday, September 16, 2026 7:02 PM
High School Library
P.O. Box 8400
Ravenna, NE 68869-8400

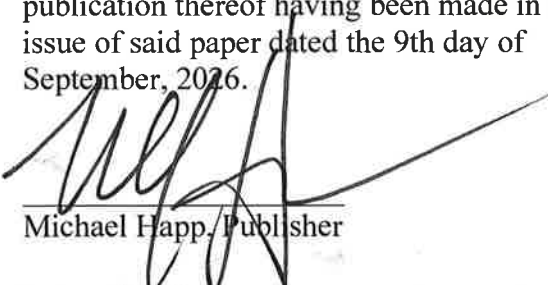
1. Call 2026-2027 Property Tax Request Hearing to Order and Roll Call - Open Meeting Law
2. Excuse Absent Board Members
3. Approval of Agenda
4. Discuss, consider, and take all action necessary to record in the board minutes the 2026-27 Property Tax Request Hearing Notice was published on the school website and in the September 9th edition of the Ravenna News
5. Hear support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.
6. Adjournment

Certificate of Publication

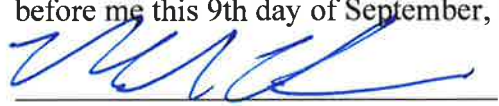
State of Nebraska

Buffalo County

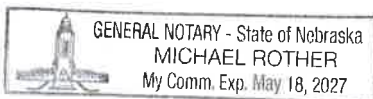
I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Ravenna News, a weekly newspaper published in Ravenna, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 9th day of September, 2026.


Michael Happ, Publisher

Subscribed in my presence and sworn to before me this 9th day of September, 2026.


Notary Public

My commission expires May 18, 2027.



No. of Lines: ____; Publication Fee: \$

178.80

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Ravenna Public Schools (10-0069) in Buffalo 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 7:01 o'clock, PM, at Ravenna Public Schools High 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	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2024-2025 (1)	2025-2026 (2)	2026-2027 (3)	(4)	(5)	(7)
General	\$ 8,066,664.00	\$ 8,258,652.00	\$ 10,624,161.00	\$ 1,638,184.00	\$ 5,977,520.00	\$ 6,348,308.00
Depreciation	\$ 360,061.00	\$ 206,335.00	\$ 300,000.00		\$ 300,000.00	
Employee Benefit	\$ -	\$ 3,372.00	\$ 376,736.00	\$ -	\$ 376,736.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 272,613.00	\$ 348,400.00	\$ 600,000.00	\$ -	\$ 600,000.00	
School Nutrition	\$ 378,009.00	\$ 349,500.00	\$ 490,000.00	\$ -	\$ 490,000.00	
Bond	\$ -	\$ 734,637.00	\$ 837,764.00	\$ 129,553.00	\$ 418,382.00	\$ 554,480.00
Special Building	\$ 390,593.00	\$ 5,123,525.00	\$ 4,705,495.00		\$ 4,556,235.00	\$ 150,768.00
Qualified Capital Purpose Undertaking	\$ -	\$ 23,256.00	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 9,467,940.00	\$ 15,047,677.00	\$ 18,184,156.00	\$ 1,767,737.00	\$ 12,968,873.00	\$ 7,053,556.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	\$ 554,480.00	\$ 6,499,076.00	\$ 7,053,556.00

ZNEZ

Notice of Special Hearing To Set Final Tax Request

Ravenna Public Schools (10-0069) in Buffalo 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 7:02 o'clock PM, at Ravenna Public Schools High 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	932,698,401	991,922,399	6%

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	10,844,861.00	5,835,364.00	0.625643	0.588288	10,624,161.00	6,348,308.00	0.640000	2%	-2%
Bond Fund(s) K - 12	877,529.00	464,301.00	0.062357	0.046808	837,764.00	554,480.00	0.055900	-10%	-5%
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	9,878,177.00		0.000000	0.000000	4,705,495.00	150,768.00	0.015200	#DIV/0!	-52%
Qualified Capital Purpose Undertaking Fund K - 12	254,546.00		0.000000	0.000000	250,000.00		0.000000	#DIV/0!	-2%
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Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	21,855,133.00	6,299,665.00	0.688000	0.635096	16,417,420.00	7,053,556.00	0.711100	3%	-25%

ZNEZ

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 1

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

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

General Fund:	\$	6,348,308.00
Bond Fund:	\$	554,480.00
Special Building Fund:	\$	150,768.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 6.35 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 0.635096 per \$100 of assessed value.
4. Ravenna Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.7111 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Ravenna Public Schools will increase (decrease) last year's budget by 28 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 #1.

Voting yes were:

Misti Fiddelke

Ryan Osten

Dawn Standage

Mike Voelker

Kelly Bock

Micah Miigrel

Voting no were:

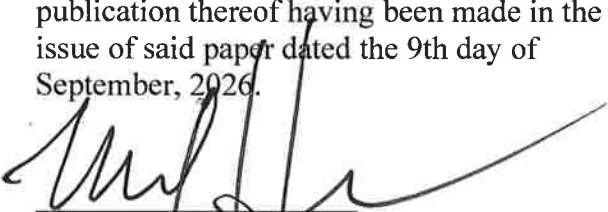
Dated this 16th day of September, 2026

ZNEZ

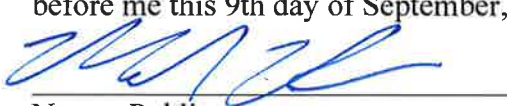
Certificate of Publication

***State of Nebraska
Buffalo County***

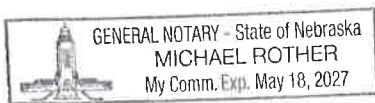
I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Ravenna News, a weekly newspaper published in Ravenna, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 9th day of September, 2026.


Michael Happ, Publisher

Subscribed in my presence and sworn to before me this 9th day of September, 2026.


Notary Public

My commission expires May 18, 2027.



No. of Lines: ____; Publication Fee: \$ 125⁰⁵

2026-27 Budget Hearing



Basic Reminders

- The school district is required to have a budget hearing and to either have property tax request hearing or attend the joint public hearing (pinkpost card meeting). This year the school was a party to the pink postcard meeting, but is still choosing to also have a property tax request hearing for the purpose of transparency and public input.
- Both hearings have to be advertised in the newspaper at least 5 days before the hearings are held.
- Both hearings are being held immediately before our September 16th Board Meeting.
- I will present the following brief presentations for each hearing.
- The public can offer their opinions, insights, and suggestions. The purpose of the hearing is not for the public to engage in a dialogue or conversation with the board regarding the proposed budget. The board's job is to **respectfully** listen. The patrons' role is to share their opinions, insight, and suggestions.
- The budget and the property tax resolution, get adopted during the regular September Board Meeting, not during the budget or property tax hearing.

Decimal Disclaimer

- The APA budget document only allows for the use of 6 decimal places for calculation purposes. Therefore, some calculations in this presentation won't work out perfectly if you get a calculator out and try them, this is because the software used for budgeting doesn't allow the use of an infinite number of decimals.
- $10 \times 9.5 = 95$
- $10 \times 9.51 = 95.1$
- $10 \times 9.593 = 95.93$
- The more decimals you have access to, the greater your specification of calculation can be. The absence of the use of all decimal places may make some calculations appear to be incorrect in the following examples.

Access to the Budget Document

- As per statute, three copies of the proposed line item budget and three copies of the proposed Auditor of Public Accounts Budget Document are available in the meeting room.
- Members of the public can also access digital copies of the proposed Auditor of Public Accounts Budget and digital copies of the proposed line item budget at:
<https://meeting.sparqdata.com/Public/Organization/64>

Budget Highlights

- General Fund operating expenses are 3% lower than the previous fiscal year.
- Special Building Fund operating expenses are 47% lower. This is due to the district receiving bond proceeds for the bond project and expending the majority of them during the 2026-27 budget cycle.
- The QCPUF operating expenses are 2% lower. All of these funds in the QCPUF will be expensed as part of the building project. There is no tax request in this fund, this year.
- The total operating budget for the Bond Fund is 5% lower than the previous year.

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TOTALS	\$ 9,467,940.00	\$ 15,047,677.00	\$ 18,184,156.00	\$ 1,767,737.00	\$ 12,968,873.00	\$ 7,053,556.00
				Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax				\$ 554,480.00	\$ 6,499,076.00	\$ 7,053,556.00

Budget Summary

- The proposed budget serves to provide a high quality educational experience for our students, allows for needed building repairs and improvements, and helps maintain the healthy financial position of the district in the General Fund, Bond Fund, & Special Building Fund.

Questions or Input from the
Public?



2026-27 Property Tax Request Hearing



Valuation Change

- Total Taxable Valuation for 2025-26: \$932,698,401
- Total Taxable Valuation for 2026-27: \$991,922,399
- Increase in Total Taxable Valuation of: \$52,223,998
- 6.35% Increase

Total Tax Revenue Available As Per Two Revenue Caps

- Certified Total Base Tax Authority as Per LB243 : \$7,313,508 & Allowed to Increase to \$7,881,648 by a 70% (5 out of 6) vote of the board of education.
- Allowable Property Tax Growth percentage: 2.71% or \$158,138
- Actual Total Tax Request (General & Building Fund – Not Including Bond): \$6,449,076

Total Property Tax Levy Calculation

- $(\text{Property Request Tax} / \text{Assessed Valuation}) \times 100 = \text{Property Tax Levy}$
- General Fund - $(\$6,348,308 / \$932,698,401) \times 100 = \0.64000
- Bond Fund – $(\$554,480 / \$932,698,401) \times 100 = \0.055900
- Special Building Fund = $(\$150,768 / \$932,698,401) \times 100 = \0.015200
- QCPUF = \$0
- Total Tax Rate = \$0.711100

Tax Levy History

LEVY	
YEAR	TOTAL LEVY
2015-2016	\$0.9000
2016-2017	\$0.8656
2017-2018	\$0.7745
2018-2019	\$0.7465
2019-2020	\$0.7718
2020-2021	\$0.7209
2021-2022	\$0.7966
2022-2023	\$0.7899
2023-2024	\$0.7248
2024-2025	\$0.7111
2025-2026	\$0.6880

Total Property Tax Request History

- 2025-26: \$6,299,665 (General Fund- \$5,835,364; Bond - \$464,301 – First Year)
- 2024-25: \$5,870,519 (SB Fund-\$1,137,247; QCPUF-\$243,697)
- 2023-24: \$5,717,297 (Special Building Fund - \$666,792)
- 2022-23: \$5,853,013 (Special Building Fund - \$666,792)
- 2021-22: \$5,003,512
- 2020-21: \$5,000,000
- 2019-20: \$5,405,527
- 2018-19: \$5,672,095
- 2017-18: \$5,811,931
- 2016-17: \$5,822,621
- 2015-16: \$5,589,570 (included final year of bond fund tax on elementary)
- 2014-15: \$5,323,534 (included \$151,515 for bond fund tax on elementary)

Tax Increase Estimates Based on Valuation & Tax Increases for 2026-27

2025-26 Property Value	2025-26 Levy Rate	2025-26 Tax	2026-27 Property Value Increase of 5%	2026-27 Levy Rate	2026-27 Tax	Increase in 2026-27 Tax
\$100,000	0.688	\$688.00	\$106,350.00	0.7111	\$756.25	\$68.25
\$150,000	0.688	\$1,032.00	\$159,525.00	0.7111	\$1,134.38	\$102.38
\$200,000	0.688	\$1,376.00	\$212,700.00	0.7111	\$1,512.51	\$136.51
\$250,000	0.688	\$1,720.00	\$265,875.00	0.7111	\$1,890.64	\$170.64
\$300,000	0.688	\$2,064.00	\$319,050.00	0.7111	\$2,268.76	\$204.76
\$350,000	0.688	\$2,408.00	\$372,225.00	0.7111	\$2,646.89	\$238.89
\$400,000	0.688	\$2,752.00	\$425,400.00	0.7111	\$3,025.02	\$273.02
\$450,000	0.688	\$3,096.00	\$478,575.00	0.7111	\$3,403.15	\$307.15
\$500,000	0.688	\$3,440.00	\$531,750.00	0.7111	\$3,781.27	\$341.27
\$1,000,000	0.688	\$6,880.00	\$1,063,500.00	0.7111	\$7,562.55	\$682.55

Notice of Special Hearing To Set Final Tax Request

Ravenna Public Schools (10-0069) in Buffalo County, Nebraska

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	2025-2026	2026-2027	Change						
Property Valuations	332,638,401	331,322,333	6%						
<i>2025-2026 Budget Information</i>					<i>2026-2027 Budget Information</i>				
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	10,844,881.00	5,835,364.00	0.625643	0.588288	10,624,161.00	6,348,308.00	0.640000	2%	-2%
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Quarried Capital Purpose Undertaking Fund K - 12	254,546.00		0.000000	0.000000	250,000.00	-	0.000000	#DIV/0!	-2%
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Total	21,855,133.00	6,299,665.00	0.688000	0.635096	16,417,420.00	7,053,556.00	0.711100	3%	-25%

Summary

- Total tax levy rate is up by 2.3100 cents per \$100 valuation, with a proposed total levy of \$0.711100 per \$100 of valuation.
- The total property tax request for the General Fund, Bond Fund, and Special Building Fund has increased by \$753,891 or 11.97% from the 2025-26 fiscal year.
- Per \$100,000 of assessed valuation, property tax owners will have approximately \$68.25 increased property taxes.

Questions or Input from the
Public?



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