

Mission Statement:

The mission of Elwood Public Schools is to provide a safe environment that fosters continuous learning and prepares students for an evolving global society.

Governing Values**We Believe:**

- 1. All students can learn and are given the opportunity to reach their full potential.**
- 2. Our school provides a positive, challenging and safe environment that promotes 21st century skills.**
- 3. Community, family and school support is vital to student success. Everyone should be treated with dignity and respect.**

Special Public Hearing for Tax Request Agenda 2026

- A. Call hearing to order
- B. Hearing to discuss the 2026-2027 Elwood Public School Property Tax Request.
- C. Public Comment
- D. Adjournment

Opening Statement

This meeting of the Board of Education of Elwood Public Schools is convened in open and public session on Monday, September 14, 2026 at 7:00 PM in the Elwood Public School library. Notice of this meeting was given in advance by publication in the Valley Voice and posted in at least 3 public locations. The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted on top of the bookshelf on the south wall of the meeting room.

Copy of the Open Meeting Act:

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PUBLIC PARTICIPATION

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK: This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please stand and state your name.
- **Time Limit:** The board will generally allow a total of 15 minutes for the presentation of all public comments. Individuals may speak only one time and must limit comments to around 5 minutes. If there are more than 3 individuals who wish to address the board, the 15 minutes will be divided equally among the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.

- **Personnel or Student Topic:** If you are planning to speak about a personnel or student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to questions or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening, hostile conduct or statements, and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.

Comparison of 2025 Levied and Effective Non-Bond Taxes and Tax Rates by School District After All State Tax Credits

5.28.26

Source: Nebraska Department of Revenue, 2025 Certificate of Taxes Levied

Note: Total valuation excludes the Learning Community value, to avoid duplicating valuation in overlapping districts.

Agency ID	School Name	2025/26 ADOPTED DISTRICT BUDGET (non-bond)			PROPERTY TAX CREDITS FROM STATE			EFFECTIVE TAX OUTCOME TO PROPERTY OWNER	
		Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
87-0016	Umo N Ho N Nation Public Schs	28,161,892	-	-	-	-	-	-	-
00-9000	Learning Community of Douglas & Sarpy	103,893,268,728	14,367,541	0.013827	507,194	813,941	3,627,080	9,419,327	0.009066
14-0045	Randolph Public Schools	1,101,536,893	3,509,126	0.318566	17,447	654,903	899,288	1,937,488	0.175890
06-0001	Boone Central Schools	2,177,757,322	7,477,776	0.343370	45,128	1,541,879	1,949,109	3,941,661	0.180996
38-0011	Hyannis Area Schools	833,442,148	2,864,983	0.343752	4,671	575,849	758,105	1,526,358	0.183139
02-0018	Elgin Public Schools	1,076,167,424	3,830,214	0.355912	13,121	716,657	973,299	2,127,136	0.197658
14-0008	Hartington Newcastle Public Schools	1,712,389,268	6,517,074	0.380583	56,476	1,144,454	1,680,966	3,635,177	0.212287
35-0001	Garden County Schools	1,015,799,392	3,761,149	0.370264	27,411	501,804	989,123	2,242,811	0.220793
06-0075	Riverside Public Schools	1,209,908,734	5,065,750	0.418688	30,379	1,001,618	1,329,257	2,704,496	0.223529
46-0001	Mullen Public Schools	780,022,059	3,275,501	0.419923	14,364	623,082	873,577	1,764,478	0.226209
52-0100	Keya Paha County Schools	710,105,554	2,895,656	0.407777	9,912	588,027	682,055	1,615,663	0.227524
80-0567	Centennial Public Schools	2,017,164,537	8,140,147	0.403544	64,883	1,366,980	2,112,813	4,595,471	0.227818
71-0067	Humphrey Public Schools	1,255,496,964	4,990,544	0.397495	37,217	823,483	1,264,768	2,865,076	0.228203
02-0115	Summerland Public Schools	1,545,588,726	6,165,993	0.398941	33,373	859,224	1,613,882	3,659,514	0.236772
01-0123	Silver Lake Public Schools	1,019,495,493	4,188,305	0.410821	24,033	636,730	1,078,445	2,449,097	0.240226
73-0179	Southwest Public Schools	925,460,858	4,061,536	0.432811	36,831	643,603	1,036,893	2,344,210	0.253302
16-0006	Valentine Community Schools	1,914,012,632	8,880,670	0.463979	78,337	1,594,496	2,329,570	4,878,268	0.254871
93-0096	Heartland Community Schools	1,140,480,743	5,026,591	0.440743	36,910	768,524	1,279,171	2,941,986	0.257960
75-0100	Rock County Public Schools	870,636,506	3,956,581	0.454446	12,046	584,530	1,093,532	2,266,472	0.260324
20-0030	Wisner-Pilger Public Schools	1,348,137,080	6,292,264	0.466737	46,148	1,043,038	1,655,977	3,547,101	0.263111
85-2001	Bruning-Davenport Unified System	1,087,303,331	4,990,040	0.458937	16,573	806,356	1,280,703	2,886,408	0.265465
59-0013	Newman Grove Public Schools	880,623,513	4,065,638	0.461677	28,710	609,384	1,075,822	2,351,722	0.267052
37-0030	Elwood Public Schools	863,150,769	3,978,769	0.460958	54,593	608,776	1,009,935	2,305,465	0.267099
19-0070	Howells-Dodge Consolidated Schools	1,040,439,562	4,874,423	0.468496	41,989	757,285	1,250,661	2,824,488	0.271471
68-0020	Perkins County Schools	1,565,849,972	7,269,924	0.464279	53,863	1,068,229	1,885,274	4,262,558	0.272220
92-0045	Wheeler Central Schools	830,144,415	4,013,463	0.483465	8,928	647,429	1,085,859	2,271,247	0.273597
20-0020	Bancroft-Rosalie Comm Schools	612,370,247	2,787,023	0.455120	19,443	363,687	726,974	1,676,918	0.273841
45-0239	West Holt Public Schools	1,384,237,600	6,620,961	0.478311	44,531	943,758	1,830,341	3,802,331	0.274688
20-0001	West Point Public Schools	1,984,329,074	9,741,861	0.490939	137,261	1,464,247	2,547,422	5,592,930	0.281855
51-0006	Paxton Consolidated Schools	671,709,873	3,265,643	0.486168	24,317	455,985	842,922	1,942,419	0.289175
72-0032	Shelby - Rising City Public Schools	1,078,387,126	5,352,258	0.496320	57,824	765,813	1,387,351	3,141,271	0.291293
71-0005	Lakeview Community Schools	2,108,025,401	10,291,478	0.488204	107,678	1,439,221	2,568,110	6,176,469	0.292998
09-0010	Ainsworth Community Schools	1,136,230,732	5,808,809	0.511234	78,495	737,887	1,659,436	3,332,992	0.293338
26-0070	Allen Consolidated Schools	537,300,363	2,760,518	0.513775	22,150	405,174	745,991	1,587,205	0.295404
72-0015	Cross County Community Schools	1,128,340,940	5,842,701	0.517813	50,728	878,367	1,528,233	3,385,372	0.300031
72-0075	High Plains Community Schools	1,129,034,525	5,961,411	0.528009	53,323	939,412	1,579,657	3,389,019	0.300170
77-0046	Springfield Platteview Community Schools	3,722,952,837	17,211,322	0.462303	272,282	1,458,563	4,184,655	11,295,822	0.303410
15-0010	Chase County Schools	1,694,292,827	8,696,941	0.513308	70,714	1,283,074	2,176,928	5,166,224	0.304919
40-0082	Northwest Public Schools	1,358,782,521	6,955,347	0.511880	140,666	900,887	1,766,620	4,147,174	0.305212
21-0015	Anselmo-Merna Public Schools	706,989,373	3,622,324	0.512358	18,888	505,767	934,176	2,163,492	0.306015

		2025/26 ADOPTED DISTRICT BUDGET (non-bond)			PROPERTY TAX CREDITS FROM STATE			EFFECTIVE TAX OUTCOME TO PROPERTY OWNER	
Agency ID	School Name	Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
87-0016	Umo N Ho N Nation Public Schs	28,161,892	-	-	-	-	-	-	-
48-0303	Meridian Public Schools	572,632,106	3,003,779	0.524556	20,740	441,122	780,293	1,761,624	0.307636
06-0017	St Edward Public Schools	639,982,450	3,466,616	0.541673	19,322	563,137	911,746	1,972,411	0.308198
64-0023	Johnson-Brock Public Schools	679,664,610	3,526,480	0.518856	24,731	502,478	902,999	2,096,272	0.308427
69-0055	Loomis Public Schools	677,171,292	3,607,586	0.532743	14,338	564,365	938,572	2,090,312	0.308683
26-0561	Emerson-Hubbard Public Schools	700,186,561	3,694,287	0.527614	33,652	514,606	974,062	2,171,967	0.310198
70-0005	Plainview Public Schools	1,055,731,434	5,561,505	0.526791	44,936	833,900	1,378,319	3,304,351	0.312992
67-0069	Lewiston Consolidated Schools	615,772,463	3,328,569	0.540551	23,213	496,592	865,660	1,943,103	0.315555
74-0070	Humboldt Table Rock Steinauer	1,112,981,521	6,002,777	0.539341	48,682	848,299	1,591,746	3,514,049	0.315733
27-0595	North Bend Central Public Schs	1,480,688,981	7,809,642	0.527433	101,897	1,022,409	2,005,648	4,679,688	0.316048
54-0586	Bloomfield Community Schools	905,999,894	5,023,586	0.554479	32,972	763,697	1,345,337	2,881,580	0.318055
14-0054	Laurel-Concord-Coleridge School	1,572,907,572	8,599,299	0.546713	57,945	1,217,836	2,246,846	5,076,673	0.322757
58-0025	Loup County Public Schools	448,730,692	2,536,233	0.565216	14,504	411,637	657,842	1,452,250	0.323635
29-0117	Dundy Co Stratton Public Schs	1,194,740,704	6,370,719	0.533229	47,443	841,955	1,606,847	3,874,474	0.324294
30-0025	Fillmore Central Public Schs	1,401,054,650	7,407,118	0.528681	82,781	854,445	1,925,799	4,544,094	0.324334
83-0500	Sioux County Public Schools	664,927,846	3,825,609	0.575340	13,341	570,201	1,045,631	2,196,436	0.330327
43-0079	Hayes Center Public Schools	513,744,567	2,960,527	0.576263	6,022	467,813	775,858	1,710,833	0.333012
76-0090	Exeter-Miligan-Friend	1,449,080,870	8,083,069	0.553954	57,066	1,077,909	2,114,795	4,833,299	0.333542
85-0070	Thayer Central Community Schs	1,105,170,319	6,289,115	0.569063	67,729	881,352	1,621,143	3,718,892	0.336499
59-0080	Elkhorn Valley Schools	1,030,853,449	5,766,824	0.559422	58,478	723,436	1,506,998	3,477,912	0.337382
22-0031	Homer Community Schools	621,928,659	3,571,742	0.574300	43,701	468,958	940,509	2,118,573	0.340646
08-0051	Boyd County Schools	901,222,133	5,227,460	0.580040	27,128	718,112	1,399,425	3,082,796	0.342068
34-0100	Diller-Odell Public Schools	816,176,733	4,522,532	0.554111	37,076	586,814	1,089,803	2,808,839	0.344146
27-0062	Scribner-Snyder Community Schs	682,503,127	3,926,973	0.575378	51,937	516,948	995,166	2,362,922	0.346214
63-0030	Twin River Public Schools	1,338,533,854	7,524,925	0.562176	79,576	835,912	1,969,051	4,640,386	0.346677
56-0007	Maxwell Public Schools	410,205,560	2,301,712	0.561112	18,044	253,902	598,860	1,430,906	0.348827
05-0071	Sandhills Public Schools	506,562,538	3,036,264	0.599384	7,836	453,792	800,965	1,773,672	0.350139
19-0058	Clarkson Public Schools	592,741,895	3,382,782	0.570700	26,844	394,421	879,783	2,081,734	0.351204
41-0091	Hampton Public School	470,599,290	2,778,111	0.590334	23,844	375,025	725,102	1,654,140	0.351497
18-0002	Sutton Public Schools	1,028,119,454	6,044,960	0.587962	38,866	830,298	1,560,471	3,615,324	0.351644
25-0095	South Platte Public Schools	618,696,780	3,567,412	0.576600	38,777	426,689	917,929	2,184,017	0.353003
90-0595	Winside Public Schools	678,831,641	4,059,369	0.597993	28,377	540,321	1,083,383	2,407,288	0.354622
01-0090	Adams Central Public Schools	2,541,951,108	14,308,034	0.562876	162,049	1,538,737	3,552,354	9,054,894	0.356218
54-0096	Crofton Community Schools	900,965,570	5,479,729	0.608205	67,939	730,746	1,469,594	3,211,450	0.356445
45-0007	O'Neill Public Schools	1,540,175,611	9,442,847	0.613102	106,760	1,177,595	2,659,856	5,498,637	0.357014
82-0001	Loup City Public Schools	874,302,367	5,290,763	0.605140	70,507	724,108	1,370,306	3,125,843	0.357524
70-0542	Osmond Community Schools	598,512,419	3,586,775	0.599281	26,123	504,143	886,195	2,170,314	0.362618
34-0034	Freeman Public Schools	855,989,319	5,021,625	0.586645	58,079	595,192	1,249,710	3,118,644	0.364332
59-0005	Battle Creek Public Schools	918,155,848	5,524,691	0.601716	71,181	633,414	1,454,346	3,365,751	0.366577
18-0501	Sandy Creek Schools	1,352,269,442	8,230,314	0.608629	68,100	1,101,309	2,089,928	4,970,977	0.367603
33-0540	Southern Valley Schools	1,126,221,552	7,005,387	0.622025	57,236	895,169	1,858,174	4,194,808	0.372467
54-0576	Wausa Public Schools	545,996,142	3,491,811	0.639519	22,210	481,423	939,423	2,048,756	0.375233
54-0501	Niobrara Public Schools	286,322,380	1,853,940	0.647499	16,116	255,352	503,876	1,078,596	0.376707
41-0002	Giltner Public Schools	474,161,499	3,060,611	0.645478	13,401	451,571	804,669	1,790,971	0.377713

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Agency ID	School Name	Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
87-0016	Umo N Ho N Nation Public Schs	28,161,892	-	-	-	-	-	-	-
54-0013	Creighton Community Public Schools	717,941,793	4,637,252	0.645908	52,423	630,171	1,242,152	2,712,506	0.377817
45-0137	Chambers Public Schools	400,517,009	2,595,254	0.647976	15,620	328,522	737,531	1,513,581	0.377907
02-0009	Neligh-Oakdale Schools	804,119,022	5,032,869	0.625885	77,010	639,334	1,273,096	3,043,430	0.378480
12-0502	East Butler Public Schools	1,302,997,233	8,270,650	0.634740	80,463	1,074,063	2,171,588	4,944,536	0.379474
50-0001	Wilcox-Hildreth Public Schools	986,558,570	6,311,100	0.639708	32,128	845,915	1,660,208	3,772,849	0.382425
12-0056	David City Public Schools	1,858,614,039	11,639,679	0.626255	125,892	1,447,992	2,954,556	7,111,239	0.382610
78-0001	Ashland-Greenwood Public Schs	1,560,494,033	9,488,759	0.608061	195,666	825,431	2,465,106	6,002,555	0.384657
74-0056	Falls City Public Schools	1,368,716,159	8,755,420	0.639680	99,213	1,056,186	2,324,802	5,275,220	0.385414
93-0083	Mc Cool Junction Public Schs	514,262,114	3,299,583	0.641615	22,319	461,260	829,500	1,986,504	0.386282
11-0020	Lyons-Decatur Northeast Schs	730,951,574	4,554,172	0.623047	92,363	445,716	1,192,425	2,823,669	0.386300
51-0001	Ogallala Public Schools	1,748,235,665	11,275,879	0.644985	309,442	1,240,861	2,927,320	6,798,255	0.388864
27-0594	Logan View Public Schools	1,194,921,185	7,494,331	0.627182	69,068	860,312	1,912,541	4,652,411	0.389349
10-0069	Ravenna Public Schools	932,597,930	5,834,740	0.625643	103,262	646,387	1,447,889	3,637,202	0.390008
72-0019	Osceola Public Schools	714,566,482	4,698,867	0.657582	64,080	589,913	1,250,571	2,794,303	0.391049
54-0583	Verdigre Public Schools	428,937,581	2,843,888	0.663006	28,423	357,170	774,799	1,683,497	0.392481
39-0060	Central Valley Public Schools	1,139,998,358	7,495,636	0.657512	62,686	967,402	1,957,242	4,508,306	0.395466
80-0009	Seward Public Schools	2,192,175,205	14,339,194	0.654108	347,771	1,476,646	3,806,655	8,708,123	0.397237
57-0501	Stapleton Public Schools	460,499,497	3,026,342	0.657186	24,617	369,045	801,537	1,831,144	0.397643
48-0300	Tri County Public Schools	1,204,164,129	7,616,346	0.632500	78,305	875,870	1,832,863	4,829,308	0.401051
50-0503	Minden Public Schools	1,747,233,086	11,617,295	0.664896	148,845	1,356,567	3,034,456	7,077,427	0.405065
19-0039	Leigh Community Schools	624,289,975	4,127,517	0.661153	35,865	474,452	1,067,649	2,549,551	0.408392
81-0010	Gordon-Rushville Public Schs	1,269,529,987	8,643,796	0.680864	88,667	1,047,113	2,309,408	5,198,607	0.409491
55-0148	Malcolm Public Schools	653,081,634	4,528,116	0.693346	140,290	479,734	1,231,509	2,676,583	0.409839
50-0501	Axtell Community Schools	754,540,105	5,130,945	0.680009	54,515	631,628	1,352,337	3,092,465	0.409848
21-0089	Arnold Public Schools	520,147,642	3,493,739	0.671681	26,990	422,753	904,699	2,139,297	0.411287
60-0090	Mc Pherson County Schools	410,632,800	2,855,633	0.695421	6,896	398,535	760,338	1,689,864	0.411527
41-0504	Aurora Public Schools	2,290,933,675	15,497,794	0.676483	247,818	1,892,720	3,928,459	9,428,797	0.411570
33-0018	Arapahoe Public Schools	669,506,310	4,363,957	0.651816	42,440	484,192	1,079,819	2,757,505	0.411871
11-0001	Tekamah-Herman Community Schs	1,228,858,238	8,245,358	0.670977	129,083	884,507	2,153,717	5,078,051	0.413233
88-0005	Ord Public Schools	1,087,322,601	7,265,793	0.668227	102,551	757,130	1,889,937	4,516,175	0.415348
84-0003	Stanton Community Schools	928,773,124	6,445,806	0.694012	89,158	811,374	1,655,475	3,889,799	0.418810
10-0119	Amherst Public Schools	491,632,777	3,360,638	0.683566	54,623	356,397	882,180	2,067,438	0.420525
49-0033	Sterling Public Schools	472,308,422	3,234,652	0.684860	40,773	387,745	812,360	1,993,774	0.422134
69-0054	Bertrand Public Schools	808,678,747	5,548,407	0.686107	23,290	722,984	1,386,753	3,415,381	0.422341
21-0180	Callaway Public Schools	530,078,809	3,682,438	0.694695	33,419	443,543	962,961	2,242,515	0.423053
59-0001	Madison Public Schools	1,147,219,350	7,990,969	0.696551	77,592	922,763	2,086,520	4,904,094	0.427477
66-0027	Syracuse-Dunbar-Avoca Schools	1,252,647,570	8,693,813	0.694035	152,296	941,302	2,243,845	5,356,370	0.427604
90-0017	Wayne Community Schools	1,501,801,098	10,335,166	0.688184	104,023	1,078,352	2,723,865	6,428,926	0.428081
25-0025	Creek Valley Schools	553,052,025	3,796,146	0.686398	66,604	359,743	998,377	2,371,422	0.428788
63-0001	Fullerton Public Schools	683,332,821	4,838,963	0.705416	54,641	568,018	1,276,688	2,939,617	0.430188
21-0025	Broken Bow Public Schools	1,091,202,794	7,577,520	0.694418	157,810	725,564	1,971,294	4,722,852	0.432812
66-0501	Palmyra District O R 1	951,260,088	6,538,001	0.687299	166,687	567,176	1,672,080	4,132,057	0.434377
16-0030	Cody-Kilgore Public Schs	270,239,076	1,909,685	0.706663	10,340	232,408	491,386	1,175,551	0.435004

		2025/26 ADOPTED DISTRICT BUDGET (non-bond)			PROPERTY TAX CREDITS FROM STATE			EFFECTIVE TAX OUTCOME TO PROPERTY OWNER	
Agency ID	School Name	Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
87-0016	Umo N Ho N Nation Public Schs	28,161,892	-	-	-	-	-	-	-
56-0565	Wallace Public Sch Dist 65 R	628,175,363	4,349,192	0.692353	18,860	495,262	1,096,258	2,738,813	0.435995
87-0001	Pender Public Schools	821,819,127	5,733,756	0.697690	40,126	661,262	1,445,690	3,586,678	0.436432
86-0001	Thedford Public Schools	401,516,935	2,853,021	0.710559	9,640	371,977	716,776	1,754,627	0.437000
55-0160	Norris School Dist 160	2,753,327,167	20,070,879	0.728968	572,821	2,006,598	5,370,585	12,120,875	0.440226
85-0060	Deshler Public Schools	686,882,485	4,856,095	0.706976	28,958	592,374	1,206,927	3,027,837	0.440809
89-0001	Blair Community Schools	3,001,890,648	20,700,189	0.689571	593,771	1,850,817	5,007,888	13,247,714	0.441312
30-0054	Shickley Public Schools	616,052,860	4,558,796	0.740000	7,827	571,962	1,219,216	2,759,790	0.447979
79-0032	Scottsbluff Public Schools	2,118,854,402	15,075,018	0.711469	628,788	1,125,300	3,795,237	9,525,692	0.449568
01-0003	Kenesaw Public Schools	600,009,963	4,357,315	0.726207	41,473	470,618	1,133,483	2,711,741	0.451949
61-0004	Central City Public Schools	1,364,882,925	9,937,657	0.728095	198,389	1,011,444	2,524,416	6,203,409	0.454501
18-0011	Harvard Public Schools	501,320,589	3,782,187	0.754444	35,822	472,146	984,655	2,289,564	0.456707
28-0010	Elkhorn Public Schools	11,922,106,795	82,847,988	0.694910	1,336,888	4,974,109	21,635,654	54,901,337	0.460500
28-0015	Douglas Co West Community Schs	1,936,908,755	13,482,450	0.696080	269,534	898,473	3,346,039	8,968,404	0.463027
69-0044	Holdrege Public Schools	1,593,762,366	11,871,966	0.744901	213,991	1,262,063	3,011,752	7,384,160	0.463316
44-0070	Hitchcock Co Sch System	565,397,765	4,254,435	0.752466	51,696	442,688	1,101,107	2,658,944	0.470278
89-0024	Arlington Public Schools	1,020,381,431	7,669,621	0.751642	180,784	730,375	1,945,870	4,812,592	0.471646
70-0002	Pierce Public Schools	1,235,169,797	9,512,189	0.770111	156,172	1,127,056	2,401,331	5,827,630	0.471808
32-0095	Eustis-Farnam Public Schools	582,085,425	4,343,506	0.746197	37,044	498,436	1,058,103	2,749,923	0.472426
55-0161	Raymond Central Public Schools	1,205,773,005	9,623,951	0.798156	319,908	935,025	2,566,751	5,802,267	0.481207
91-0074	Blue Hill Community Schools	495,493,612	3,821,602	0.771271	44,668	398,456	987,433	2,391,044	0.482558
14-0101	Wynot Public Schools	281,111,342	2,183,632	0.776784	35,121	233,957	555,947	1,358,607	0.483299
40-0126	Doniphan-Trumbull Public Schs	921,076,481	7,151,189	0.776394	91,869	746,840	1,849,695	4,462,785	0.484518
53-0001	Kimball Public Schools	998,183,209	6,937,385	0.695000	123,303	496,516	1,470,708	4,846,858	0.485568
21-0084	Sargent Public Schools	410,873,300	3,282,066	0.798801	35,908	374,786	875,684	1,995,689	0.485719
24-0004	Overton Public Schools	477,027,949	3,718,208	0.779452	49,858	403,157	940,459	2,324,735	0.487337
79-0031	Mitchell Public Schools	427,361,521	3,370,582	0.788694	138,991	288,574	856,621	2,086,396	0.488204
03-0500	Arthur County Schools	298,397,740	2,434,352	0.815806	3,223	298,270	675,680	1,457,178	0.488334
56-0006	Brady Public Schools	424,475,084	3,300,931	0.777650	32,593	326,099	868,458	2,073,781	0.488552
80-0005	Milford Public Schools	917,341,245	7,370,461	0.803459	153,808	744,784	1,987,265	4,484,603	0.488870
36-0100	Burwell Public Schools	650,686,320	5,165,877	0.793912	76,737	530,656	1,368,521	3,189,963	0.490246
61-0049	Palmer Public Schools	393,246,000	3,176,489	0.807760	47,433	349,941	845,426	1,933,688	0.491725
90-0560	Wakefield Public Schools	774,130,295	5,999,995	0.775062	39,818	644,004	1,503,397	3,812,776	0.492524
76-0082	Wilber-Clatonia Public Schools	937,466,664	7,212,981	0.769411	105,825	728,006	1,761,279	4,617,871	0.492590
15-0536	Wauneta-Palisade Public Schs	523,747,783	4,244,374	0.810384	54,984	484,186	1,113,015	2,592,190	0.494931
42-0002	Alma Public Schools	559,827,513	4,592,265	0.820300	97,100	489,452	1,233,469	2,772,245	0.495196
11-0014	Oakland Craig Public Schools	729,449,488	5,772,703	0.791378	82,064	570,499	1,498,149	3,621,992	0.496538
	State Totals	379,118,936,108	2,976,438,667	0.785094	80,902,439	251,192,467	760,533,284	1,883,810,477	0.496892
76-0044	Dorchester Public School	473,154,938	3,681,902	0.778159	37,555	380,637	911,568	2,352,140	0.497118
91-0002	Red Cloud Community Schools	491,276,864	3,928,394	0.799628	35,889	425,102	1,022,980	2,444,423	0.497565
17-0009	Potter-Dix Public Schools	404,255,665	3,143,438	0.777585	38,992	277,973	811,314	2,015,159	0.498486
31-0506	Franklin Public Schools	554,009,114	4,558,640	0.822844	63,998	455,672	1,233,710	2,805,260	0.506356
26-0001	Ponca Public Schools	691,987,237	5,539,690	0.800547	75,966	526,018	1,425,946	3,511,760	0.507489
07-0010	Hemingford Public Schools	868,515,587	6,889,451	0.793243	39,619	698,891	1,735,953	4,414,988	0.508337

		2025/26 ADOPTED DISTRICT BUDGET (non-bond)			PROPERTY TAX CREDITS FROM STATE			EFFECTIVE TAX OUTCOME TO PROPERTY OWNER	
Agency ID	School Name	Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
87-0016	Umo N Ho N Nation Public Schs	28,161,892	-	-	-	-	-	-	-
55-0145	Waverly School District 145	2,899,689,371	23,802,687	0.820870	563,166	2,170,012	6,265,860	14,803,650	0.510525
21-0044	Ansley Public Schools	411,577,119	3,379,387	0.821081	32,269	363,535	876,646	2,106,937	0.511918
48-0008	Fairbury Public Schools	1,613,937,827	12,895,718	0.799021	196,797	1,218,987	3,197,160	8,282,774	0.513203
04-0001	Banner County Public Schools	396,449,749	3,141,007	0.792282	11,877	321,098	756,297	2,051,736	0.517527
33-0021	Cambridge Public Schools	485,983,204	3,966,551	0.816190	46,699	404,127	983,266	2,532,458	0.521100
78-0107	Cedar Bluffs Public Schools	396,987,001	3,311,117	0.834062	76,361	317,520	842,419	2,074,817	0.522641
67-0001	Pawnee City Public Schools	451,426,986	3,788,125	0.839143	40,199	400,716	982,571	2,364,638	0.523814
13-0097	Elmwood-Murdock Public Schools	643,099,841	5,294,454	0.823270	71,961	478,470	1,370,606	3,373,417	0.524556
82-0015	Litchfield Public Schools	327,665,614	2,753,218	0.840251	19,630	300,215	710,416	1,722,957	0.525828
93-0012	York Public Schools	1,701,949,616	13,958,744	0.820162	348,502	1,194,446	3,433,781	8,982,016	0.527749
32-0046	Maywood Public Schools	451,368,958	3,725,292	0.825332	28,149	391,845	916,885	2,388,414	0.529149
78-0072	Mead Public Schools	554,751,875	4,635,512	0.835601	76,600	450,361	1,157,698	2,950,854	0.531923
47-0100	Centura Public Schools	759,143,911	6,629,226	0.873249	155,797	664,963	1,722,422	4,086,043	0.538244
65-0005	Lawrence - Nelson Public Schools	577,175,373	4,754,547	0.823760	27,946	455,476	1,163,975	3,107,151	0.538337
45-0044	Stuart Public Schools	245,298,405	2,121,512	0.864870	26,675	182,436	583,805	1,328,597	0.541625
56-0037	Hershey Public Schools	700,556,798	5,871,654	0.838141	76,663	497,375	1,497,123	3,800,493	0.542496
10-0105	Pleasanton Public Schools	537,111,503	4,516,155	0.840822	59,331	360,170	1,173,972	2,922,683	0.544148
13-0056	Conestoga Public Schools	1,129,173,055	9,752,792	0.863710	351,237	727,753	2,518,142	6,155,660	0.545148
47-0001	St Paul Public Schools	839,796,600	7,511,118	0.894396	201,455	768,389	1,953,196	4,588,079	0.546332
73-0017	Mc Cook Public Schools	1,125,844,720	9,726,606	0.863937	340,478	793,088	2,437,193	6,155,847	0.546776
24-0101	Sumner-Eddyville-Miller Schs	502,997,777	4,362,329	0.872576	31,396	432,586	1,133,436	2,764,912	0.549687
81-0003	Hay Springs Public Schools	238,423,567	2,084,452	0.874262	31,981	200,390	538,913	1,313,167	0.550771
78-0039	Wahoo Public Schools	1,517,497,398	13,372,339	0.881210	392,423	1,187,167	3,427,067	8,365,682	0.551281
40-0083	Wood River Rural Schools	1,004,552,696	8,571,837	0.853298	109,954	763,545	2,153,119	5,545,219	0.552009
07-0006	Alliance Public Schools	1,449,992,540	12,670,013	0.873797	314,747	1,093,588	3,201,895	8,059,783	0.555850
66-0111	Nebraska City Public Schools	1,385,690,825	12,000,527	0.866032	377,838	928,427	2,987,904	7,706,359	0.556138
78-0009	Yutan Public Schools	497,658,863	4,431,672	0.890504	129,080	369,077	1,149,622	2,783,893	0.559398
22-0011	So Sioux City Community Schs	1,717,763,296	14,776,735	0.860230	537,220	1,029,782	3,582,942	9,626,791	0.560426
17-0003	Leyton Public Schools	489,763,747	4,227,281	0.863125	40,762	370,204	1,058,973	2,757,342	0.562994
24-0001	Lexington Public Schools	1,535,546,714	13,472,553	0.877377	254,045	1,207,721	3,346,819	8,663,967	0.564227
28-0066	Westside Community Schools	5,205,696,555	44,525,376	0.855320	1,142,659	2,564,421	11,402,922	29,415,373	0.565061
79-0002	Minatare Public Schools	66,963,370	593,133	0.885755	23,248	42,851	147,128	379,906	0.567334
54-0505	Isanti Community School	8,674,516	81,800	0.942981	836	8,977	22,685	49,301	0.568348
62-0063	Bridgeport Public Schools	819,771,981	7,106,739	0.866915	78,062	594,604	1,750,974	4,683,099	0.571268
59-0002	Norfolk Public Schools	4,294,673,752	37,522,572	0.873700	1,219,478	2,740,258	8,870,544	24,692,293	0.574952
27-0001	Fremont Public Schools	4,128,449,811	36,748,490	0.890128	1,516,719	2,499,607	8,895,765	23,836,399	0.577369
55-0001	Lincoln Public Schools	39,670,305,901	367,078,895	0.925324	12,949,370	24,817,168	97,165,084	232,147,273	0.585192
34-0015	Beatrice Public Schools	1,903,261,636	17,368,526	0.912565	675,302	1,392,836	4,162,569	11,137,819	0.585196
10-0009	Elm Creek Public Schools	546,079,469	5,023,706	0.919958	92,809	432,114	1,298,935	3,199,848	0.585968
10-0002	Gibbon Public Schools	804,587,102	7,305,586	0.907991	137,959	600,563	1,827,999	4,739,065	0.589006
77-0027	Papillion La Vista Community Schools	10,215,439,849	93,943,229	0.919620	4,919,508	5,156,270	23,407,699	60,459,752	0.591847
19-0123	Schuyler Community Schools	1,977,203,138	18,543,143	0.937846	270,475	1,674,683	4,831,340	11,766,645	0.595116
47-0103	Elba Public Schools	200,627,694	1,921,136	0.957561	17,232	203,919	505,019	1,194,966	0.595614

		2025/26 ADOPTED DISTRICT BUDGET (non-bond)			PROPERTY TAX CREDITS FROM STATE			EFFECTIVE TAX OUTCOME TO PROPERTY OWNER	
Agency ID	School Name	Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
87-0016	Umo N Ho N Nation Public Schs	28,161,892	-	-	-	-	-	-	-
56-0001	North Platte Public Schools	3,359,065,722	31,460,405	0.936582	1,170,143	2,245,823	7,977,085	20,067,353	0.597409
56-0055	Sutherland Public Schools	520,288,251	4,878,514	0.937656	69,577	425,028	1,237,259	3,146,649	0.604790
49-0050	Johnson Co Central Public Schs	1,070,833,716	10,127,817	0.945788	132,437	971,879	2,545,714	6,477,787	0.604929
23-0002	Chadron Public Schools	762,256,998	7,326,861	0.961204	200,006	578,308	1,928,300	4,620,246	0.606127
40-0002	Grand Island Public Schools	5,247,426,717	49,747,447	0.948034	2,218,771	3,109,452	12,520,376	31,898,847	0.607895
24-0011	Cozad Community Schools	1,136,726,389	10,611,813	1.107834	204,335	824,931	2,630,037	6,952,511	0.611626
71-0001	Columbus Public Schools	3,077,229,414	29,704,101	0.965286	1,279,190	2,074,218	7,442,210	18,908,483	0.614465
88-0021	Arcadia Public Schools	211,536,686	2,056,034	0.971950	13,600	190,807	549,232	1,302,394	0.615683
10-0007	Kearney Public Schools	5,564,258,307	52,628,419	0.945829	1,611,058	3,637,435	13,109,684	34,270,241	0.615900
76-0002	Crete Public Schools	1,790,947,082	17,609,981	0.983277	577,054	1,356,739	4,544,812	11,131,376	0.621536
24-0020	Gothenburg Public Schools	1,168,198,374	11,289,702	0.966419	197,965	969,087	2,815,960	7,306,689	0.625466
10-0019	Shelton Public Schools	476,049,762	4,547,988	0.955359	56,608	368,133	1,134,844	2,988,403	0.627750
64-0029	Auburn Public Schools	944,861,042	9,276,230	0.981756	165,500	808,303	2,366,754	5,935,673	0.628206
13-0022	Weeping Water Public Schools	497,642,469	4,729,286	0.950337	72,559	344,956	1,181,565	3,130,205	0.629007
89-0003	Fort Calhoun Community Schs	719,596,104	7,124,007	0.990000	275,394	508,352	1,778,123	4,562,138	0.633986
28-0054	Ralston Public Schools	2,633,749,125	24,687,183	0.937340	737,805	1,275,013	5,950,921	16,723,445	0.634967
28-0001	Omaha Public Schools	36,440,917,675	353,524,505	0.970130	14,021,309	19,510,022	88,113,805	231,879,369	0.636316
79-0011	Morrill Public Schools	512,853,745	5,084,333	0.991379	135,942	389,740	1,287,593	3,271,058	0.637815
34-0001	Southern School District 1	604,407,272	6,117,288	1.012112	141,472	562,400	1,551,527	3,861,889	0.638955
28-0017	Millard Public Schools	17,211,573,503	167,812,833	0.975000	5,091,851	9,610,486	42,974,459	110,136,036	0.639895
77-0037	Gretna Public Schools	6,200,440,700	60,033,909	0.968220	1,829,535	3,014,691	15,469,802	39,719,881	0.640598
65-0011	Superior Public Schools	652,416,621	6,358,828	0.974656	83,757	510,124	1,568,033	4,196,913	0.643287
13-0032	Louisville Public Schools	787,813,609	7,641,799	0.970000	201,717	489,570	1,877,659	5,072,853	0.643915
77-0001	Bellevue Public Schools	5,305,125,638	54,398,758	1.025400	4,012,595	2,777,201	13,422,066	34,186,896	0.644413
01-0018	Hastings Public Schools	1,862,265,437	18,995,109	1.020000	1,049,656	1,064,389	4,705,066	12,175,998	0.653827
28-0059	Bennington Public Schools	3,098,357,290	30,983,585	1.000000	821,264	1,498,621	8,132,658	20,531,042	0.662643
13-0001	Plattsmouth Community Schools	1,199,217,959	12,878,525	1.073909	741,492	782,921	3,269,513	8,084,600	0.674156
62-0021	Bayard Public Schools	418,475,659	4,356,952	1.041146	98,491	331,850	1,099,603	2,827,007	0.675549
17-0001	Sidney Public Schools	820,611,232	8,551,726	1.042115	319,358	482,335	2,150,368	5,599,665	0.682377
79-0016	Gering Public Schools	1,117,510,999	12,069,000	1.079988	704,462	671,758	3,042,180	7,650,600	0.684611
87-0013	Walthill Public Schools	247,738,220	2,596,654	1.048143	15,881	222,591	646,724	1,711,457	0.690833
87-0017	Winnebago Public Schools District 17	155,479,617	1,632,476	1.049960	4,600	137,766	415,067	1,075,043	0.691436
32-0125	Medicine Valley Public Schools	392,569,830	4,121,983	1.050000	41,516	359,752	995,431	2,725,285	0.694217
23-0071	Crawford Public Schools	315,476,007	3,435,833	1.089093	76,531	251,423	858,170	2,249,709	0.713116

VALUATION COMPARISONS

	2015-16	Change	% Change	2016-17	Change	% Change	2017-2018	Change	% Change
Frontier C	\$15,106,461	\$2,869,575.00	23.45%	\$15,406,424.00	\$299,963.00	1.99%	\$15,588,552.00	\$182,128.00	1.18%
Dawson C	\$112,455,910	\$21,227,882.00	23.27%	\$122,875,632.00	\$10,419,722.00	9.27%	\$131,776,946.00	\$8,901,314.00	7.24%
Gosper Cd	328,880,911	\$48,357,283.00	17.24%	\$344,992,745.00	\$16,111,834.00	4.90%	\$350,213,366.00	\$5,220,621.00	1.51%
Total Value	\$456,443,282	\$72,454,740.00	18.87%	\$483,274,801.00	\$26,831,519.00	5.88%	\$497,578,864.00	\$14,304,063.00	2.96%
2017-2018				2018-2019	Change	% Change	2019-2020	Change	% Change
Frontier Cd	\$15,588,552.00	\$182,128.00	1.18%	\$14,110,412.00	(\$1,478,140.00)	-9.48%	\$13,554,270.00	(\$56,142.00)	-3.94%
Dawson C	\$131,776,946.00	\$8,901,314.00	7.24%	\$138,712,850.00	\$6,935,904.00	5.26%	\$145,938,796.00	\$7,225,946.00	5.21%
Gosper Cd	\$350,213,366.00	\$5,220,621.00	1.51%	\$351,166,343.00	\$952,977.00	0.27%	\$361,416,056.00	\$10,249,713.00	2.92%
Total Value	\$497,578,864.00	\$14,304,063.00	2.96%	\$503,989,605.00	\$6,410,741.00	1.29%	\$520,909,122.00	\$16,919,517.00	3.36%
2020-2021		Change		2021-2022	Change	%	2022-223	Change %	
Frontier	\$13,064,991.00	\$ (489,279.00)	-3.61%	\$14,135,166.00	\$1,070,175.00	8.19%	\$14,488,184.00	\$353,018.00	2.50%
Dawson	\$145,955,865.00	\$17,069.00	0.01%	\$147,141,309.00	\$1,185,444.00	0.81%	\$169,178,765.00	\$22,037,456.00	14.98%
Gosper	\$357,697,510.00	\$ (3,718,546.00)	-1.03%	\$372,843,878.00	\$15,146,368.00	4.23%	\$392,888,203.00	\$20,044,325.00	5.38%
Total	\$516,718,366.00	\$ (4,190,756.00)	-0.80%	\$534,120,353.00	\$17,401,987.00	3.37%	\$576,555,152.00	\$42,434,799.00	7.94%

	2023-2024	Change	%	2024-2025	Change	%	2025-26	Change	%Change	
Frontier	\$15,843,237.00	\$1,355,053.00	9.35%	\$18,009,220.00	\$2,165,983.00	13.67%	Frontier	\$20,103,397.00	\$2,094,177.00	11.63%
Dawson	\$179,223,127.00	\$10,044,362.00	5.94%	\$242,561,390.00	\$63,338,263.00	35.34%	Dawson	\$270,918,497.00	\$28,357,107.00	11.69%
Gosper	\$432,004,041.00	\$39,115,838.00	9.96%	\$509,548,694.00	\$77,544,653.00	17.95%	Gosper	\$571,846,160.00	\$62,297,466.00	12.23%
Total	\$627,070,405.00	\$50,515,253.00	8.76%	\$770,119,304.00	\$143,048,899.00	22.81%	Total	\$862,868,054.00	\$92,748,750.00	12.04%
	26-27	Change	%							
Frontier Co	\$21,056,049.00	\$952,652.00	4.74%							
Dawson	\$321,095,217.00	\$50,176,720.00	18.52%							
Gosper	\$610,603,804.00	\$38,757,644.00	6.78%							
Total	\$952,755,070.00	\$89,887,016.00	10.42%							

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	\$	3,577,646.00
Bond Fund:	\$	-
Special Building Fund:	\$	569,652.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 10.42 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 0.41747 per \$100 of assessed value.

4. Elwood Public School proposes to adopt a property tax request that will cause its tax rate to be 0.435295 per \$100 of assessed value.

5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P

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

Notice of Special Hearing To Set Final Tax Request

Elwood Public School (37-0030) in Gosper 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 To Follow Budget Hearing 7:00 o'clock PM, at Elwood Public 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	862,868,054	962,755,070	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	5,015,458.00	3,452,162.00	0.400080	0.362335	5,208,303.00	3,577,646.00	0.375505	-6%	4%
Special Building Fund	1,484,119.00	525,299.00	0.060878	0.055135	1,124,449.00	569,652.00	0.059790	-2%	-24%
Qualified Capital Purpose Undertaking Fund K - 12	-	-	0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Total	6,499,577.00	3,977,461.00	0.460958	0.417470	6,332,752.00	4,147,298.00	0.435295	-6%	-3%