

Board of Education Levy Hearing
Monday, September 21, 2026 Or as soon as
budget meeting has concluded
District Office
508 Jefferson Ave.
Morrill, NE 69358

- I. Open the Meeting
 - I.1. Call to Order
 - I.2. Roll Call of Members
 - I.3. Opening Remarks
- II. Levy Presentation & Discussion
- III. ADJOURNMENT

Tax Request Hearing

Morrill Public Schools

September 14, 2022

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year <u>Non-Bond</u> Property Tax Request				(1)	\$	4,884,991.00
<i>(Total Personal and Real Property Tax Required for <u>All Other Purposes</u> from prior year budget - Cover Page)</i>						
Base Limitation Percentage Increase (2%)				2.00	%	(2)
Real Growth Percentage Increase						
	5,189,600.00	/	512,876,742.00	=	1.01	% (3)
	2026 Real Growth Value per Assessor		Prior Year Total Property Valuation per Assessor			
Total Allowable Growth Percentage Increase (Line 2 + Line 3)				(4)		3.01 %
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)				(5)	\$	147,038.23
TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)				(6)	\$	5,032,029.23
<i>(Without needing to attend Joint Public Hearing, or be included on postcard notification)</i>						

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL <u>Non-Bond</u> Property Tax Request				(7)	\$	4,936,350.00
<i>(Total Personal and Real Property Tax Required for <u>All Other Purposes</u> from Cover Page)</i>						

LB 727, Sec. 49 (2023) Removed the amount to be levied for the payment of principal and interest on bonds issued by a School District from the definition of Property Tax Request

Morrill Public School Property Valuations with Real Growth From County Assessors

County	Taxable Value (2026)	School Dist. Real Growth Value	Prior Year Total Real Property Valuation	Real Growth Percentage
Sioux	113,104,652	438,471	101,059,857	0.43
Scottsbluff	433,920,194	4,751,129	411,816,885	1.15
Total Both Counties	547,024,846	5,189,600	512,876,742	1.58

2025-2026 Tax Requirements

Taxing Fund	Levy Amount cents per \$100	Dollar amount raised
General Fund	.919	\$ 4,714,712.00
Special Building Fund	.032	\$ 167,819.00
QCPUF Fund	.039	\$ 202,020.00
Total all Funds	0.99	\$ 5,084,551.00

2026-2027 Tax Requirements (Original Budget)

Taxing Fund	Tax Levy Cents per \$100	Dollar Amount Raised
General Fund	.870589	\$ 4,762,335.00
Special Building Fund	.030988	\$ 169,514.00
QCPUF Fund	.037304	\$ 204,061.00
Total All Funds	0.933881	\$ 5,135,910.00

	2025-2026	2026-2027	Change						
Property Valuations	512,876,742	547,024,756	7%						
	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	7,263,373.00	4,714,712.00	0.919268	0.861883	7,801,806.00	4,762,335.00	0.870589	-5%	7%
Special Building Fund	490,000.00	167,819.00	0.032721	0.030679	484,619.00	169,514.00	0.030988	-5%	-1%
Qualified Capital Purpose Undertaking Fund K - 12	769,861.00	202,020.00	0.039390	0.036931	806,194.00	204,061.00	0.037304	-5%	5%
Total	8,523,234.00	5,084,551.00	0.991379	0.929493	9,092,619.00	5,135,910.00	0.938881	-5%	7%

Notes from Nebraska Department of Education-

- A steady/strong cash reserve allows the district greater flexibility in the budget process.
- Special Grant Fund List also allows more flexibility in the budget process, continue to seek and apply for grants.
- All districts will be required to attend the Pink Postcard Hearing in 2027, regardless of tax asking.