BOARD OF EDUCATION
YUTAN PUBLIC SCHOOLS

High School Media Center
September 14, 2026

AGENDA

1. **Open the Hearing**

   The time is _____ p.m. I will now call to order the special public hearing regarding the school district's property tax request.
   The purpose of this hearing is to receive public comment regarding the district's proposed property tax request for the 2026-2027 fiscal year.
2. **Open Meetings Act**
   This meeting will be conducted in accordance with the Nebraska Open Meetings Act. The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting at a location accessible to members of the public.
3. **Roll Call**

4. **Public Notice**
   Per board policy 2008-Meetings, advance notice of all board meetings, other than emergency meetings, shall be publicized 48 hours or more in advance of the meeting in a newspaper of general circulation in the district. Meeting notices may also be posted on the school district website and posted in three prominent places in the school district.
   - **Publication:** Meeting notice was published in the Wahoo Newspaper on Friday, September 4, 2026
   - **Postings:** Meeting notice was posted at the entrance of Yutan High School, Yutan Elementary School, Yutan Post Office, First State Bank-Yutan, and on the Yutan Public Schools web page on Wednesday, September 9, 2026.
   - **Agenda:** The agenda is kept current and available for public inspection at the Superintendent's office during normal business hours, and is posted on the school website in advance of the scheduled meeting. The agenda may not be altered later than 24 hours prior to the beginning of the meeting. The order of the items on the agenda may be changed by the board at or during the meeting.
5. **Tax Request Presentation**

6. **Public Comments on Proposed 2026-27 Tax Request**

   At this time, we will open the hearing for public comment regarding the proposed property tax request.
   Is there anyone who wishes to address the Board regarding the proposed property tax request?
   [Allow individuals wishing to speak an opportunity to do so.]

7. **Close the Hearing**

   Is there anyone else who wishes to provide public comment regarding the proposed property request tax?
   Hearing none, I declare the public hearing on the proposed 2026-2027 property tax request closed. The time is _____ p.m.

NEBRASKA OPEN MEETINGS ACT

84-1407. Act, how cited. Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

84-1408. Declaration of intent; meetings open to public. It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

84-1409. Terms, defined. For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body; applicability of section.

(1)(a) Except as provided in subsection (9) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting by a method designated by each public body and recorded in its minutes. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, notice shall be given at least four times each year of the regular meeting schedule, the location, and the method designated by the public body to provide reasonable advance publicized notice. Such notice shall be given by publication in a legal newspaper of general circulation within the public body's jurisdiction.

(ii) Subdivision (1)(b)(i) of this section shall not apply in the case of the governing body of a city of the second class or village, any advisory committee of such governing body, the governing body of a rural or suburban fire protection district, or any public body that only meets intermittently and is not required to hold regular meetings.

(iii) Failure to comply with subdivision (1)(b)(i) of this section shall not cause any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken at a meeting of the public body to be void or voidable.

(c) For a public body that decides to publish notice in a newspaper of general circulation within the public body's jurisdiction to meet the notice requirement in subdivision (1)(a) of this section, in case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (i) post such notice on its website, if available, (ii) request the newspaper submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (iii) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting pursuant to subdivision (1)(c)(i) and (iii) of this section and a written record of the request to the newspaper pursuant to subdivision (1)(c)(ii) of this section. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsection (1) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision, subsection (1) of section 70-1014, subsection (2) of section 70-1014.02, or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (A) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (B) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, (E) the Semiquincentennial Commission, (F) the board of trustees of the Nebraska State Historical Society, or (G) any local foster care review board, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

(3) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(4) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(5) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (4) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(6) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(7)(a) Notwithstanding subsections (2) and (5) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsection (1) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (4) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (2)(b)(i) and (ii) of this section.

(9) This section does not apply to a meeting of the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, an electric cooperative company, a municipality having a generation and distribution system, or a registered group of municipalities if such meeting is subject to section 70-1034.

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing. Except for closed sessions called pursuant to section 84-1410, a public body shall allow members of the public an opportunity to speak at each meeting.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body shall require any member of the public desiring to address the body to identify himself or herself, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an instate location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the instate location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the information.

84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

84-1415. Open Meetings Act; requirements; waiver; validity of action.

No motion, resolution, rule, regulation, ordinance, or formal action made, adopted, passed, or taken at a meeting as defined in section 84-1409 of a public body as defined in such section shall be invalidated because such motion, resolution, rule, regulation, ordinance, or formal action was made, adopted, passed, or taken at a meeting or meetings on or after March 17, 2020, and on or before April 30, 2021, pursuant to a Governor's Executive Order which waived certain requirements of the Open Meetings Act.

Revised 07/18/2026

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Notice of Special Hearing To Set Final Tax Request

Yutan Public Schools (78-009) in Saunders 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 6:20 o'clock P.M., at Yutan High School Media Center 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	497,620,980	558,051,827	12%

	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	10,000,446.00	4,279,815.00	0.860055	0.766921	10,458,733.00	4,470,241.25	0.801044	-7%	5%
Bond Fund(s) K - 12	1,366,626.00	264,341.00	0.053121	0.047369	1,455,671.00	272,727.00	0.048871	-8%	7%
Special Building Fund	1,124,359.00	151,515.00	0.030448	0.027151	1,291,975.00	159,169.00	0.028522	-6%	15%
Qualified Capital Purpose Undertaking Fund K - 12	674.00		0.000000	0.000000	704.00	-	0.000000		4%
Total	12,492,105.00	4,695,671.00	0.943624	0.841441	13,207,083.00	4,902,137.25	0.878437	-7%	6%

YUTAN PUBLIC SCHOOLS

2026–27 Budget Hearing

September 14, 2026

Empowering Growth In and Beyond the Classroom

The 2026–27 Budget in Four Numbers

TAXABLE VALUATION	GENERAL FUND BUDGET	TOTAL TAX REQUEST	TOTAL LEVY
$558.1M	**$10.46M**	**$4.902M**	**0.878437**
+12.1% from 2025–26	+4.58% from 2025–26	+4.40% from 2025–26	−6.91% from 2025–26

Valuation grew faster than the tax request. The result is a lower district levy.

Valuation Growth Allows the Levy to Decline

+12.1%
VALUATION

→

+4.40%
TAX REQUEST

→

−6.91%
LEVY

The tax request increases, but at a much slower rate than district valuation.

Individual property-tax impact depends on how each property's assessed valuation changed.

Last Year’s Operating Projection Was Within 0.47%

REAL BUDGET	ACTUAL SPENDING	VARIANCE
$8,045,808	$8,083,835	+$38,027
Projected operating cost	2025–26 actual expenditures	0.47% above plan

The Real Budget gave the Board a realistic picture of what it cost to operate the district.

The Budget Supports Four Core Priorities

01 Instruction, Personnel & Operations

Classrooms, staff, transportation, utilities, insurance, repairs and contracts.

02 Capital Assets

Buildings, major systems, buses, technology, curriculum and large equipment.

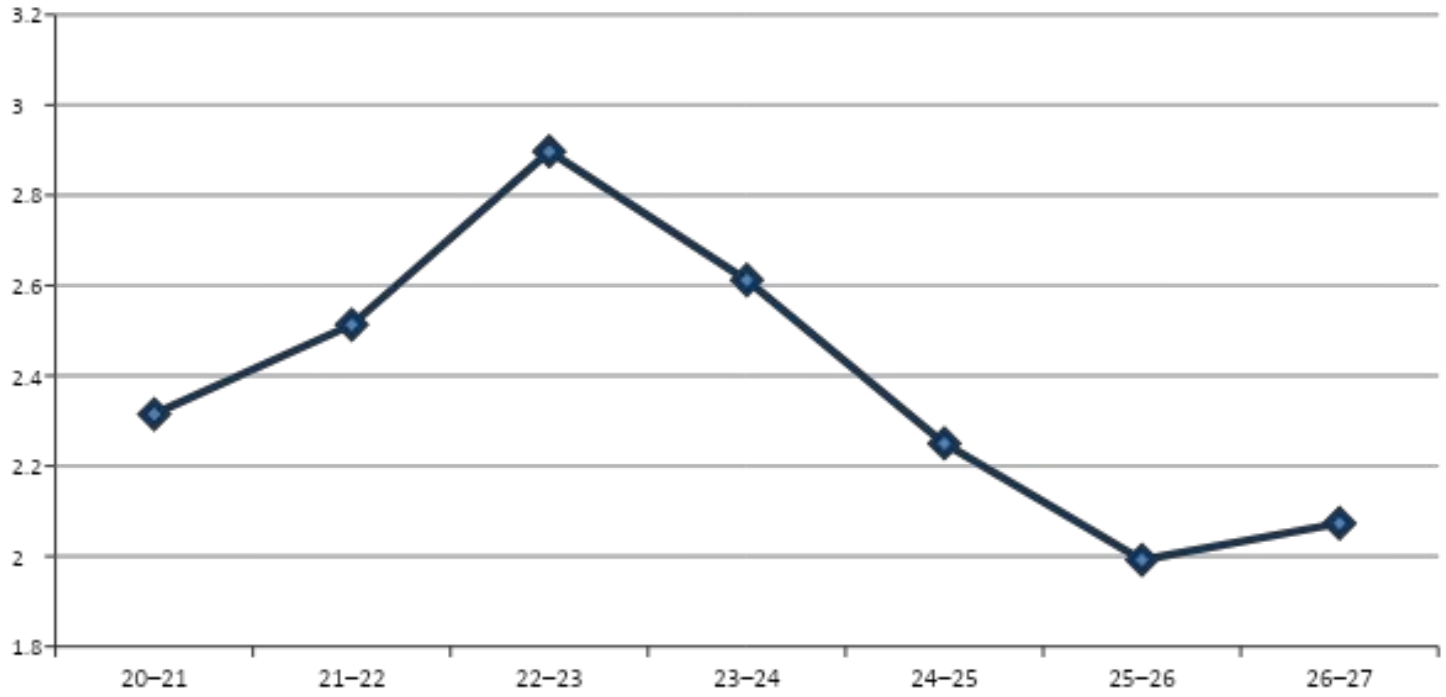
03 Debt Service

Principal and interest on voter-approved bonds and other long-term obligations.

04 Cash Reserves

Cash on hand to meet monthly claims without short-term borrowing.

State Aid Rebounds, But Remains Below the Recent Peak



2026–27 ADJUSTED AID

$2.073M

+$80,934 year over year

BELOW 2022–23 PEAK

–$823,941

28.4% below peak

The 2026–27 increase is positive, but state support remains materially below the 2022–23 level.

Budget Authority Is Not Planned Spending

$15.479M

STATUTORY BUDGETED DISBURSEMENTS

≠

$10.459M

GENERAL FUND OPERATING BUDGET

The statutory notice establishes legal budget authority and includes resources and fund activity that should not be interpreted as the district's expected General Fund operating spending.

The official Notice of Budget Hearing and Budget Summary is included in the appendix.

Questions & Public Comment

Yutan Public Schools • 2026–27 Budget Hearing

SPECIAL HEARING

Set the Final Tax Request

2026–27

The Tax Request Rises 4.40%; the Levy Falls 6.91%

VALUATION	TAX REQUEST	TOTAL LEVY
$558.1M	$4.902M	0.878437
+12.1%	+4.40%	−6.91%

Valuation grew faster than the tax request, resulting in a lower district levy.

Individual impact depends on the change in each property's assessed valuation.

Every Major Levy Rate Decreases

GENERAL FUND	BUILDING FUND	BOND FUND
0.801044	0.028522	0.048871
−6.86%	−6.33%	−8.00%

Total levy: 0.943624 → 0.878437

The Proposed Request Is Within LB 644 Allowable Growth

4.47%

TOTAL ALLOWABLE GROWTH

$4,629,410.45

MAXIMUM WITHOUT JOINT PUBLIC HEARING

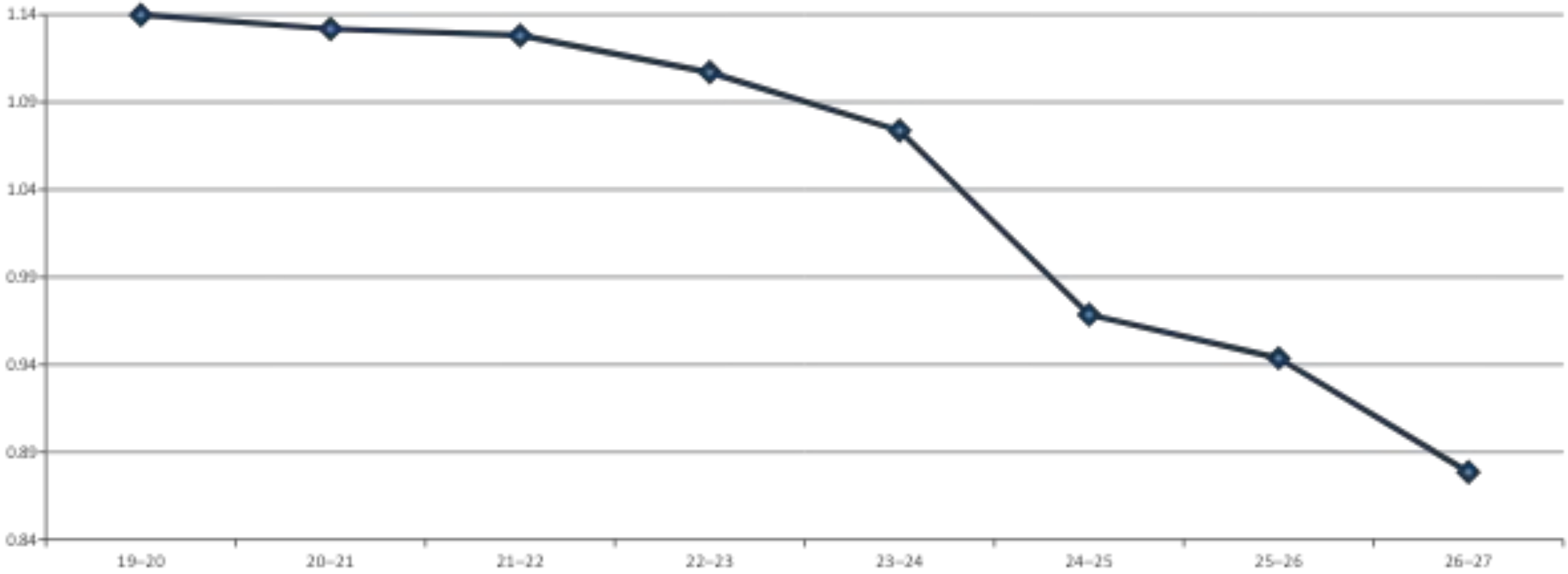
$4,629,410.25

PROPOSED NON-BOND REQUEST

WITHIN ALLOWABLE GROWTH

The proposed request is $0.20 below the calculated maximum shown in the district's budget materials.

The Proposed Levy Continues a Multi-Year Decline



0.878437 is the lowest total levy in the eight-year series shown.

Tax Request by Fund

FUND	2026–27 REQUEST	REQUEST CHANGE	2026–27 LEVY	LEVY CHANGE
GENERAL FUND	**$4.470M**	+4.45%	**0.801044**	**−6.86%**
BUILDING FUND	**$159,169**	+5.05%	**0.028522**	**−6.33%**
BOND FUND	**$272,727**	+3.17%	**0.048871**	**−8.00%**

TOTAL: $4.902M tax request (+4.40%) • 0.878437 levy (−6.91%)

Questions & Public Comment

Yutan Public Schools • 2026–27 Tax Request Hearing

Appendix A — Official Budget Hearing Notice

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Yutan Public Schools (78-009) in Saunders 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 6:15 o'clock, P.M., at Yutan High School Media Center 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

25-26 Spending

26-27 Budget Authority
We will not be spending this

26-27 Tax Request with 1% county fee

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	$ 7,839,106.00	$ 7,983,620.00	$ 10,458,733.00	$ 2,044,674.25	$ 8,077,868.00	$ 4,470,241.25
Depreciation	$ 848,257.00	$ 126,458.04	$ 1,293,230.89		$ 1,293,230.89	
Employee Benefit	$ 49,477.00	$ 20,239.00	$ 78,792.00		$ 78,792.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 322,947.00	$ 347,723.71	$ 467,244.29		$ 467,244.29	
School Nutrition	$ 350,683.00	$ 451,973.00	$ 433,103.48		$ 433,103.48	
Bond	$ 238,542.00	$ 261,698.00	$ 1,455,671.00		$ 1,185,671.00	$ 272,727.00
Special Building	$ 27,144.00	$ 34,271.00	$ 1,291,975.00		$ 1,134,398.00	$ 159,169.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 704.00		$ 704.00	$ -
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ -	$ -	$ -		$ -	
TOTALS	$ 9,676,156.00	$ 9,225,982.75	$ 15,479,453.66	$ 2,044,674.25	$ 12,671,011.66	$ 4,902,137.25

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 272,727.00	$ 4,629,410.25	$ 4,902,137.25

Appendix B — Official Tax Request Comparison

Tax Request Hearing

	2025-2026	2026-2027	Change
Property Valuations	497,620,980	558,051,827	12%

	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	10,000,446.00	4,279,815.00	0.860055	0.766921	10,458,733.00	4,470,241.25	0.801044	-6.86%	4.58%
Bond Fund(s) K - 12	1,366,626.00	264,341.00	0.053121	0.047369	1,455,671.00	272,727.00	0.048871	-8.00%	6.52%
Special Building Fund	1,124,359.00	151,515.00	0.030448	0.027151	1,291,975.00	159,169.00	0.028522	-6.33%	14.91%
Qualified Capital Purpose Undertaking Fund K - 12	674.00		0.000000	0.000000	704.00	-	0.000000	#DIV/0!	4.45%
Total	12,492,105.00	4,695,671.00	0.943624	0.841441	13,207,083.00	4,902,137.25	0.878437	-6.91%	5.72%

Appendix C — Tax Request & Levy History

TAX REQUEST AND LEVIES 2019-20 TO PRESENT										
TAXING FUND	2026-27 Tax Request and Tax Levy	% Change 25-26 to 26-27	Dollar Change and Levy Change 24-25 to	2025-26 Tax Request and Tax Levy	2024-25 Tax Request and Tax Levy	2023-24 Tax Request and Tax Levy	2022-23 Tax Request and Tax Levy	2021-22 Tax Request and Tax Levy	2020-21 Tax Request and Tax Levy	2019-20 Tax Request and Tax Levy
General Fund	4,470,241	4.45%	190,426.25	4,279,815	4,086,088	3,950,960	3,814,869	3,482,980	3,297,500	3,242,384
	0.801044	-6.86%	(-0.06)	0.860055	0.873932	0.942702	0.992211	0.995900	0.982900	0.980100
Building Fund	159,169	5.05%	7,654.00	151,515	202,020	333,333	219,192	153,081	131,313	126,263
	0.028522	-6.33%	(-0.00)	0.030448	0.043208	0.079533	0.057010	0.043700	0.039100	0.038100
Bond Fund	272,727	3.17%	8,386.00	264,341	240,649	216,162	222,222	274,293	272,727	323,232
	0.048871	-8.00%	(-0.004250)	0.053121	0.051470	0.051576	0.057798	0.078400	0.081200	0.097700
QCPUF	0.00	0.00%	0	0.00	0.00	0.00	0.00	35,909	95,960	90,909
	0.00	0.00%	0.000000	0.000000	0.000000	0.000000	0.000000	0.010200	0.028600	0.027400
TOTAL TAX REQUEST**	$4,902,137.25	4.40%	206,466	4,695,671	4,528,757	4,500,455	4,256,283	3,946,263	3,797,500	3,782,788
TOTAL LEVY	0.878437	-6.91%	(-0.065187)	0.943624	0.968610	1.073811	1.107019	1.128200	1.131800	1.143300

** - INCLUDES COUNTY TREASURER 1% COMMISSION FEE