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\b\insrsid3682047\charrsid3682047 Board of Education Special Meeting (2026-27 Budget and Tax asking approval) \par }{\rtlch\fcs1 \af2 \ltrch\fcs0 \insrsid3682047 Monday, September 28, 2026 8:00 PM \par WPS Library/Media Center
300 S. Bismark St.
Wausa, NE 68786

1. Call to Order
   Board President Kumm called the meeting to order at 8:00 PM. All members of the board were present, as well as Brad Hoesing, the Superintendent.

1.1. Pledge of Allegiance
   Pledge of Allegiance was recited.

1.2. Excuse Absent Board Members
   All members were present.

2. Approval of Consent Agenda

2.1. Agenda
   Motion to approve the agenda as presented Passed with a motion by Brian Wakeley (Board Member) and a second by Derek Cunningham (Board Member).
   Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Amanda Nipp: Yea, Brian Wakeley (Board Member): Yea, Eric Wynia: Yea
   Yea: 6, Nay: 0

3. Guests/Public Comment
   No members of the public were present.

4. Discussion Items

4.1. Joint Meeting Overview (Superintendent Hoesing, Board VP Clausen.)
   Mrs. Clausen and Mr. Hoesing summarized the joint hearing, noting that of the 50 or so attendees, only one was from the Wausa School District. The meeting went well; attendees were polite, and it was a great exercise in democracy. The board thanked Mrs. Clausen for attending on behalf of the board of education.

4.2. Future Planning & Cost Savings future planning.
Mr. Hoesing laid out the agenda for the stakeholders' meetings starting this Wednesday, as well as the potential for alternative revenue sources beyond property tax outlined in the new Big Beautiful Bill that Congress passed last session.

5. Action Items

5.1. Discuss, consider, and make a motion and a second to approve the 2026-27 Wausa Public School Budget as presented.
Motion to approve the 2026-27 School budget as published in the Knox County news. Passed with a motion by Derek Cunningham (Board Member) and a second by Brian Wakeley (Board Member).
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Amanda Nipp: Yea, Brian Wakeley (Board Member): Yea, Eric Wynia: Yea
Yea: 6, Nay: 0

5.2. Discuss, consider, and make a motion and a second to approve the 2026-27 Wausa Public School Tax asking as presented.
Motion to approve Resolution #1, 2026-27 Wausa Public Schools Tax asking (also as presented at the Joint Hearing, as well as published in the Knox County News). Passed with a motion by Eric Wynia and a second by Amanda Nipp.
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Amanda Nipp: Yea, Brian Wakeley (Board Member): Yea, Eric Wynia: Yea
Yea: 6, Nay: 0

6. Executive (Closed) Session (If needed)
No Need to go into closed session.

7. Adjourn
Motion to adjourn the meeting at 8:32 PM. Passed with a motion by Katie Clausen (Board Vice-President) and a second by Brian Wakeley (Board Member).
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Amanda Nipp: Yea, Brian Wakeley (Board Member): Yea, Eric Wynia: Yea
Yea: 6, Nay: 0

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Wausa Public Schools (54-0576) in Knox 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 28th day of September, 2026 at 7:55 o'clock, P.M., at Wausa Public Schools, 300 S. Bismark St. Wausa, NE 68786 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2024-2025 (1)	Actual/Estimated Disbursements & Transfers 2025-2026 (2)	Budgeted Disbursements & Transfers 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,257,280.00	$ 5,195,754.00	$ 5,494,129.00	$ 1,100,000.00	$ 3,175,515.00	$ 3,453,145.00
Depreciation	$ 62,212.00	$ 250,000.00	$ 250,000.00		$ 250,000.00	
Employee Benefit	$ -	$ 43,173.00	$ 45,000.00	$ -	$ 45,000.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 188,662.00	$ 360,000.00	$ 370,000.00	$ -	$ 370,000.00	
School Nutrition	$ 174,685.00	$ 307,000.00	$ 357,000.00	$ -	$ 357,000.00	
Bond	$ 208,266.00	$ 277,000.00	$ 417,000.00	$ 118,657.00	$ 168,657.00	$ 421,212.00
Special Building	$ 94,476.00	$ 2,480,205.00	$ 650,000.00		$ 450,000.00	$ 202,020.00
Qualified Capital Purpose Undertaking	$ 79,428.00	$ 149,000.00	$ 149,000.00	$ -	$ 66,000.00	$ 83,838.00
Cooperative	$ -	$ 180,000.00	$ 180,000.00	$ -	$ 360,000.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,065,009.00	$ 9,242,132.00	$ 7,912,129.00	$ 1,218,657.00	$ 5,242,172.00	$ 4,160,215.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 505,050.00	$ 3,655,165.00	$ 4,160,215.00

Notice of Special Hearing To Set Final Tax Request

Wausa Public Schools (54-0576) in Knox 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 21st day of, September 2026 at 6:05 o'clock P.M., at The Barn, God's Country, 53174 Hwy 84, Crofton, NE 68786 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	545,685,588	579,589,861	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	5,212,351.00	3,287,740.00	0.602497	0.567253	5,494,129.00	3,453,145.00	0.595791	-1%	5%
Bond Fund(s) 2019	277,000.00	214,141.00	0.039243	0.036947	417,000.00	265,072.00	0.045734	17%	51%
Bond Fund(s) 2025			0.000000	0.000000		156,140.00	0.036983	#DIV/0!	0
Special Building Fund	2,400,000.00	118,030.00	0.021630	0.020364	650,000.00	202,020.00	0.034856	61%	-73%
Qualified Capital Purpose Undertaking Fund K - 12	149,000.00	80,808.00	0.014809	0.013942	149,000.00	83,838.00	0.014465	-2%	0%
Total	8,038,351.00	3,700,719.00	0.678178	0.638506	6,710,129.00	4,160,215.00	0.727829	7%	-17%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 1

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

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

General Fund:	$	3,453,145.00
Bond Fund:	$	421,212.00
Special Building Fund:	$	202,020.00
Qualified Capital Purpose Undertaking Fund:	$	83,838.00

2. The total assessed value of property differs from last year's total assessed value by 6.21 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 0.638506 per $100 of assessed value.

4. Wausa Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.727829 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Wausa Public Schools will increase (decrease) last year's budget by -13.8 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 #_____.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this 28th day of September, 2026

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Wausa Public Schools (54-0576) in Knox County, Nebraska

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_____	_____
_____	_____
_____	_____
_____	_____

Dated this 28th day of September, 2026