

JOINT PUBLIC HEARING
TUESDAY SEPTEMBER 15, 2026, 6:30 P.M.

Required by 77-1633 and 77-1634

Buffalo County Extension Building
1400 East 34th St
Kearney, NE

AGENDA

1. Open hearing

2. Announcements by County Clerk

3. Budget/tax rate presentations

- a) Buffalo County
- b) City of Kearney
- c) City of Gibbon
- d) Amherst Public School
- e) Kearney Public School
- f) Ravenna Public School
- g) Shelton Public School

4. Public Comment Period

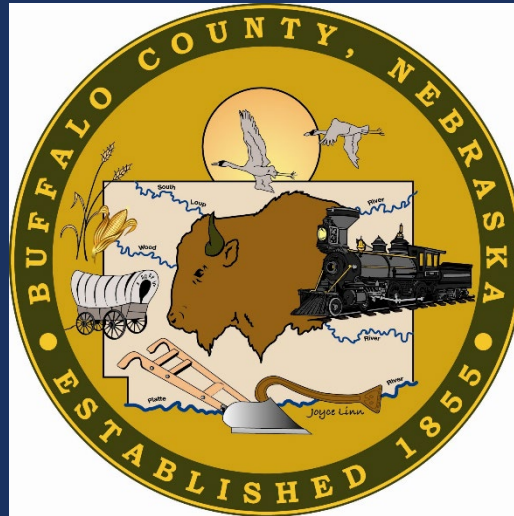
Those from the public wishing to speak will be limited to 2 minutes. The County Clerk or designated moderator may adjust time depending on how many speakers are present.

5. Close Joint Hearing

BUFFALO COUNTY

LB 644 PUBLIC HEARING

PRESENTED ON SEPTEMBER 15, 2026



2026-2027 PROPERTY TAX REQUEST

■ General Fund	\$28,311,097.08
■ Bond Levy Fund	\$1,785,983.69
■ Total	\$30,097,080.77

2026-2027 PROPERTY TAX REQUEST

- The total assessed value of property differs from last year's total assessed value by 6.22%
- The tax rate which would levy the same amount of property taxes as last year, when multiplied by the total assessed value of property, would be .303531 per \$100 of assessed value
- The County proposes to adopt a property tax request that will cause the tax rate to be .323372 per \$100 of assessed value
- Based on the proposed property tax request and changes in other revenue, the total operating budget of Buffalo County will be more than last year's by 6.05%

2026-2027 PROPERTY TAX REQUEST

- To obtain more information regarding the increase in the property tax request, citizens may contact Buffalo County at (308) 236-1224 or send an email to lmartin@buffalocounty.ne.gov

9/15/26 Joint Public Hearing

City of Kearney 2026-2027 Presentation

Brian Schultz / Finance / bschultz@kearneygov.org or 308-233-3213

We provide services, solutions, and opportunities for our community.



**CITY OF
KEARNEY**
HEART OF NEBRASKA

Tax Request



Amount of the property tax request –
\$8,513,758



We provide services, solutions, and opportunities for our community.

Assessed Value

The total assessed value of property differs from last year's total assessed value by 5.3%



Tax Rate Recalculation



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 \$0.180938 per \$100 of assessed value.



New Tax Rate

The City of Kearney proposes to adopt a property tax request that will cause its tax rate to be \$0.207875 per \$100 of assessed value.



Operating Budget

Based on the proposed property tax request and changes in other revenue, the general fund operating budget will increase by 1.70% and the total operating budget of the City of Kearney will decrease last year's by 5.71%.



Information



To obtain more information regarding the increase in the property tax request, citizens may contact the City of Kearney at:

(308) 233–3213 or at
bschultz@kearneygov.org

We provide services, solutions, and opportunities for our community.





2026-2027

Joint Public Hearing

City of Gibbon, Nebraska

September 15th 2026

**PUBLIC
HEARING**

**Matt Smallcomb
City Administrator**



REQUIRED HEARING INFORMATION

Property Tax Request

AMOUNT OF THE PROPERTY TAX REQUEST

\$848,833.17

The proposed property tax request for the 2026–2027 fiscal year.



REQUIRED HEARING INFORMATION

Proposed Property Tax Rate

PROPOSED TAX RATE

\$.545

per \$100 of assessed value

The City of Gibbon proposes to adopt a property tax request that will cause its tax rate to be the amount shown above.



REQUIRED HEARING INFORMATION

Change in Assessed Valuation

CHANGE FROM LAST YEAR'S TOTAL ASSESSED VALUE

3.19%

Increase in the total assessed value of property.



REQUIRED HEARING INFORMATION

Same Property Tax Dollars

TAX RATE THAT WOULD LEVY THE SAME PROPERTY TAXES AS LAST YEAR

\$.5281

per \$100 of assessed value

This is the rate that, when multiplied by the new total assessed value of property, would levy the same amount of property taxes as last year.



REQUIRED HEARING INFORMATION

Operating Budget Change

CHANGE FROM LAST YEAR'S OPERATING BUDGET

235.10%

Based on the proposed property tax request and changes in other revenue.



Why Does the 2026–2027 Budget Look So Much Larger?

The statutory total includes major one-time and multi-year capital investments.

PRIOR ANNUAL BUDGET

≈ **\$8.437M**

The City's typical annual operating budget.

SRF WATER & SEWER PROJECTS \$18m
Other One Time, Capital Expenses \$1m

≈ **\$19.0M**

Major infrastructure projects financed through State Revolving Fund programs and other grant funding.

CURRENT ANNUAL BUDGET

≈ **\$28.3M**

Required budget presentation includes these capital projects.

The large percentage increase does not mean normal City operations increased by 235%.

Most of the increase is driven by major infrastructure work. These projects temporarily increase the total budget because the project expenditures must be included in the City's adopted budget.



AT A GLANCE

2026–2027 Hearing Summary

Property Tax Request	\$848,833.17
Proposed Tax Rate	\$.545
Assessed Value Change	+3.19%
Same-Dollar Tax Rate	\$.5281
Operating Budget Change	235.10%



PUBLIC CONTACT

Questions & Additional Information

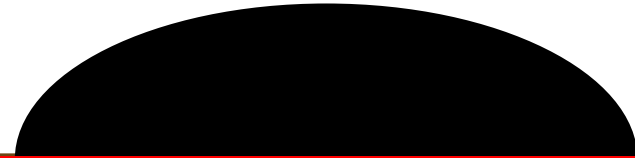
To obtain more information regarding the increase in the property tax request, citizens may contact:

CITY OF GIBBON

Matt Smallcomb
308-468-6118
matts@cityofgibbon.org or
gibboncityhall@cityofgibbon.org

Thank you for participating in the public hearing process.

Amherst Public Schools 2026-27 Joint Tax Hearing



\$4,333,334

Amherst Public Proposed Tax Request 26-27



Assessed Property Value

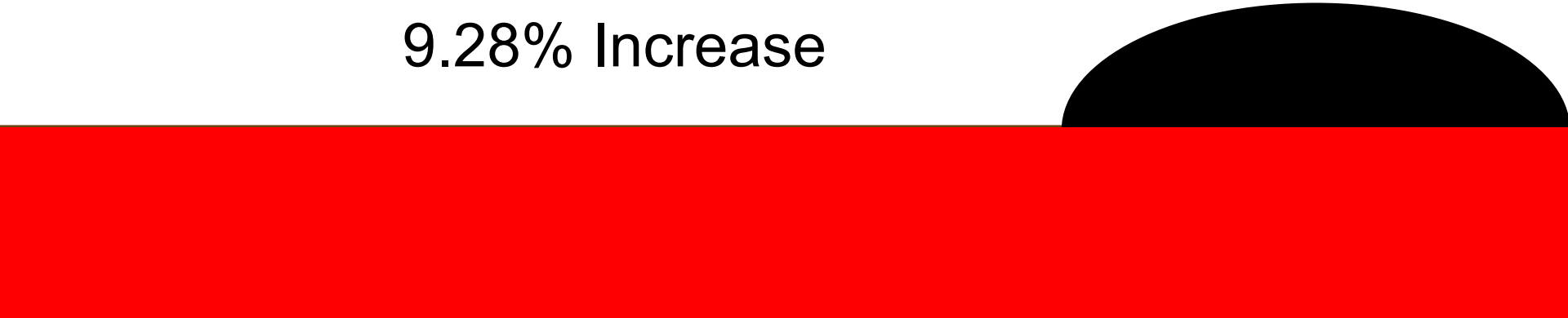
2025

2026

\$491,628,107

\$537,262,270

9.28% Increase



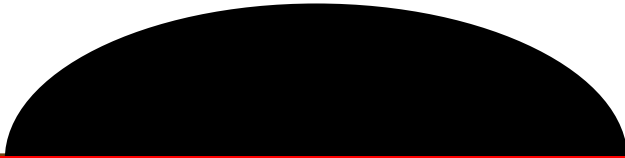
The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be:

0.72891

A decorative graphic at the bottom of the slide consisting of a black semi-circle on the right side, partially overlapping a solid red horizontal bar that spans the entire width of the slide.

The district proposes to adopt a property tax request that will cause the rate to be....

\$.806559 / \$100

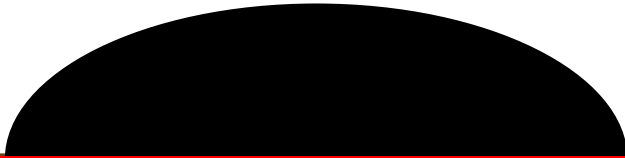


Change in Operating Budget 5.8%

Change in General Fund 7%

Based on the proposed property tax request and changes in other revenues, the total operating budget of the district will exceed last year's by....

The proposed property change in tax rate went from 0.796569 to .806559.



- Tax Dollar Increase over last year
 - \$ 358,586 General
 - \$ 25,252 Bond
 - \$ 33,334 Special Building
- Increase in Staff Pay
- Increase in Staff Positions
- Inflation Costs – Increased costs in all areas
- Increase in higher needs Students
- Increase to get closer to longer term goals of the district

Contact Information:

School Board meeting:

September 23

6:30 pm

Board of Education Room

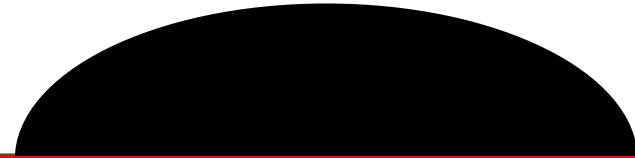
Amherst Public Schools

Roger Thomsen

Amherst Public Schools

(308) 826-3131

rthomsen@amherstbroncos.org





JOINT PUBLIC HEARING

Kearney Public Schools
September 15, 2026



Allowable Growth

Kearney Public Schools

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 51,362,507.00
(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{106,171,669.00}{2026 \text{ Real Growth Value per Assessor}} \div \frac{5,564,057,578.00}{\text{Prior Year Total Property Valuation per Assessor}} = 1.91 \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.91 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 2,008,274.02

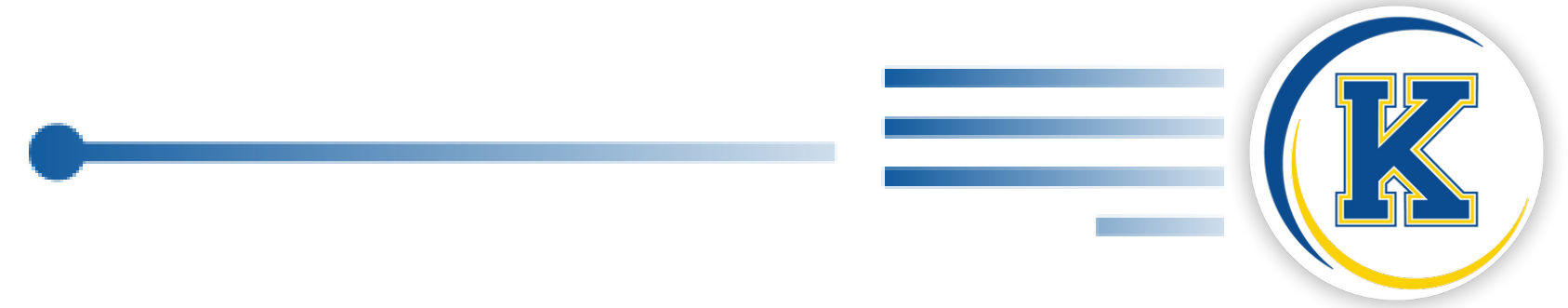
TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 53,370,781.02
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Non-Bond Property Tax Request (7) \$ 56,025,602.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision **MUST** complete the postcard notification requirements, and participate in the joint public hearing.

Tax Request



	2025-2026	2026-2027	Change
Property Valuations	5,564,057,578	5,853,099,852	5%

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	83,872,392.00	45,353,535.00	0.815116	0.774864	85,234,529.00	50,000,000.00	0.854248	5%	2%
Bond Fund(s) K - 12	18,119,848.00	7,070,707.00	0.127078	0.120803	12,002,000.00	7,454,852.00	0.127366	0%	-34%
Special Building Fund	19,769,231.00	6,008,972.00	0.107996	0.102663	11,246,292.00	6,025,602.00	0.102947	-5%	-43%
Qualified Capital Purpose Undertaking Fund K - 12	6,946,615.00	1,263,965.00	0.022717	0.021595	2,639,525.00	1,268,056.00	0.021665	-5%	-62%
Total	128,708,086.00	59,697,179.00	1.072907	1.019925	111,122,346.00	64,748,510.00	1.106226	3%	-14%

Tax Levy



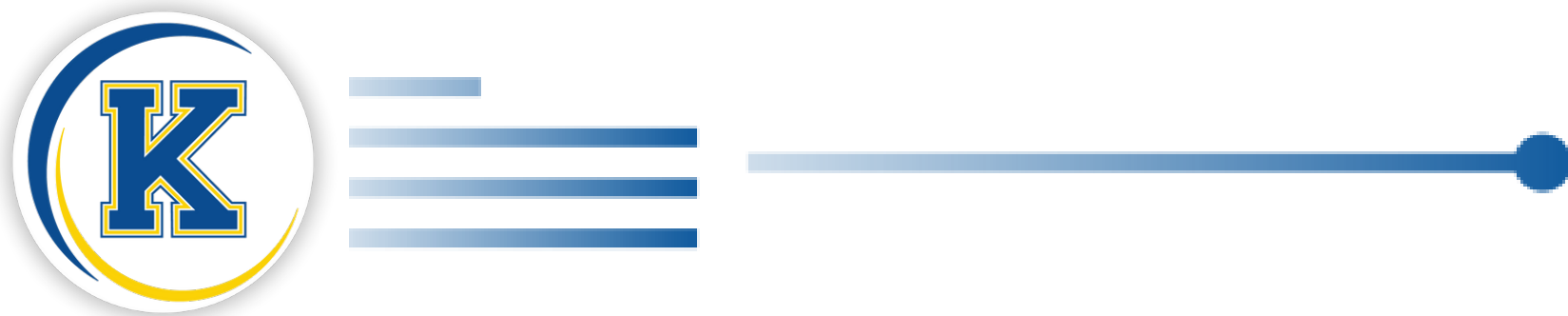
	2023-2024	2024-2025	2025-2026	2026-2027
General Fund	0.98283	0.857176	0.815116	0.854248
Special Building Fund	0.02155	0.108546	0.107996	0.102947
Total	1.00438	0.965722	0.923112	0.957195
% Change		-3.85%	-4.41%	3.69%



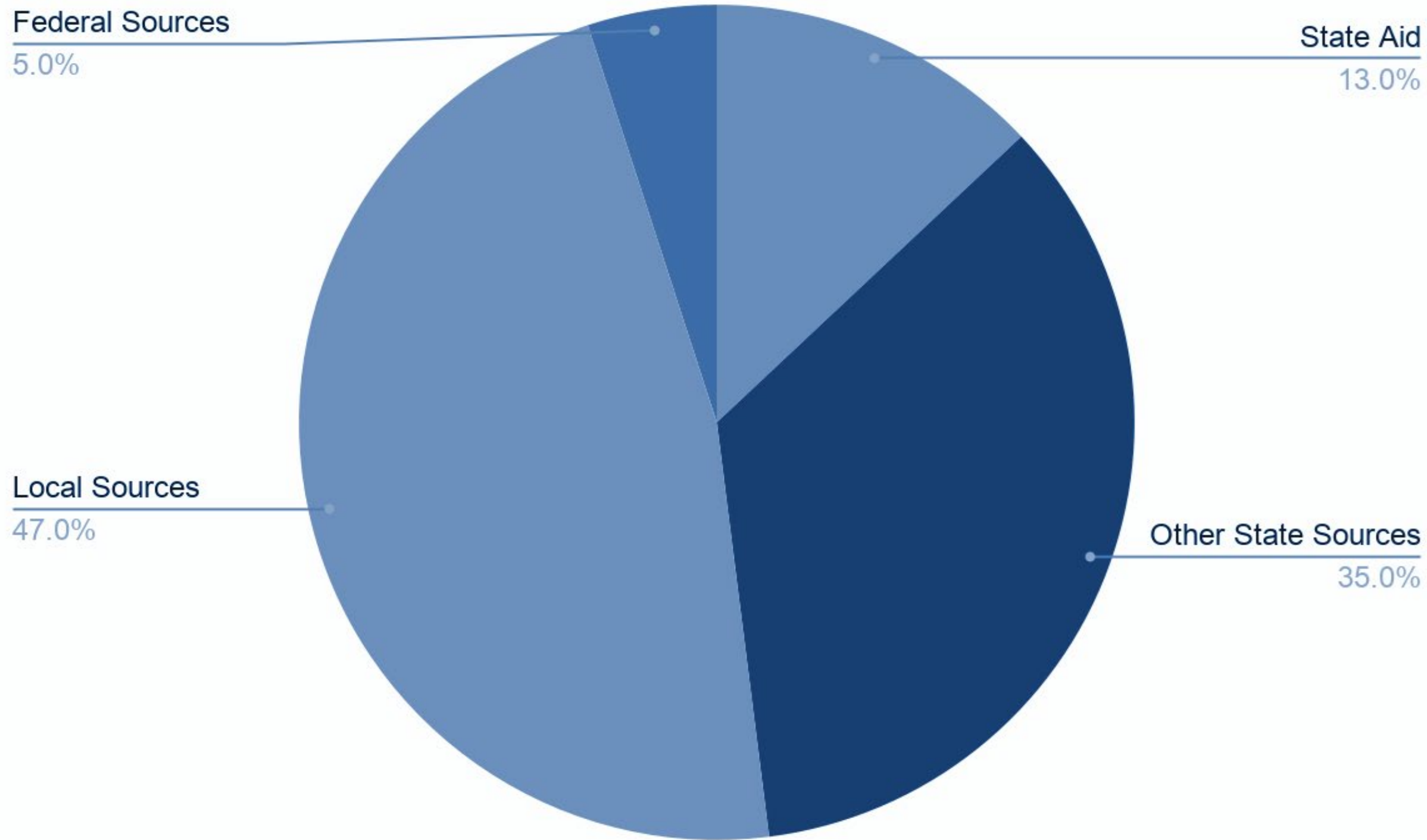
General Fund



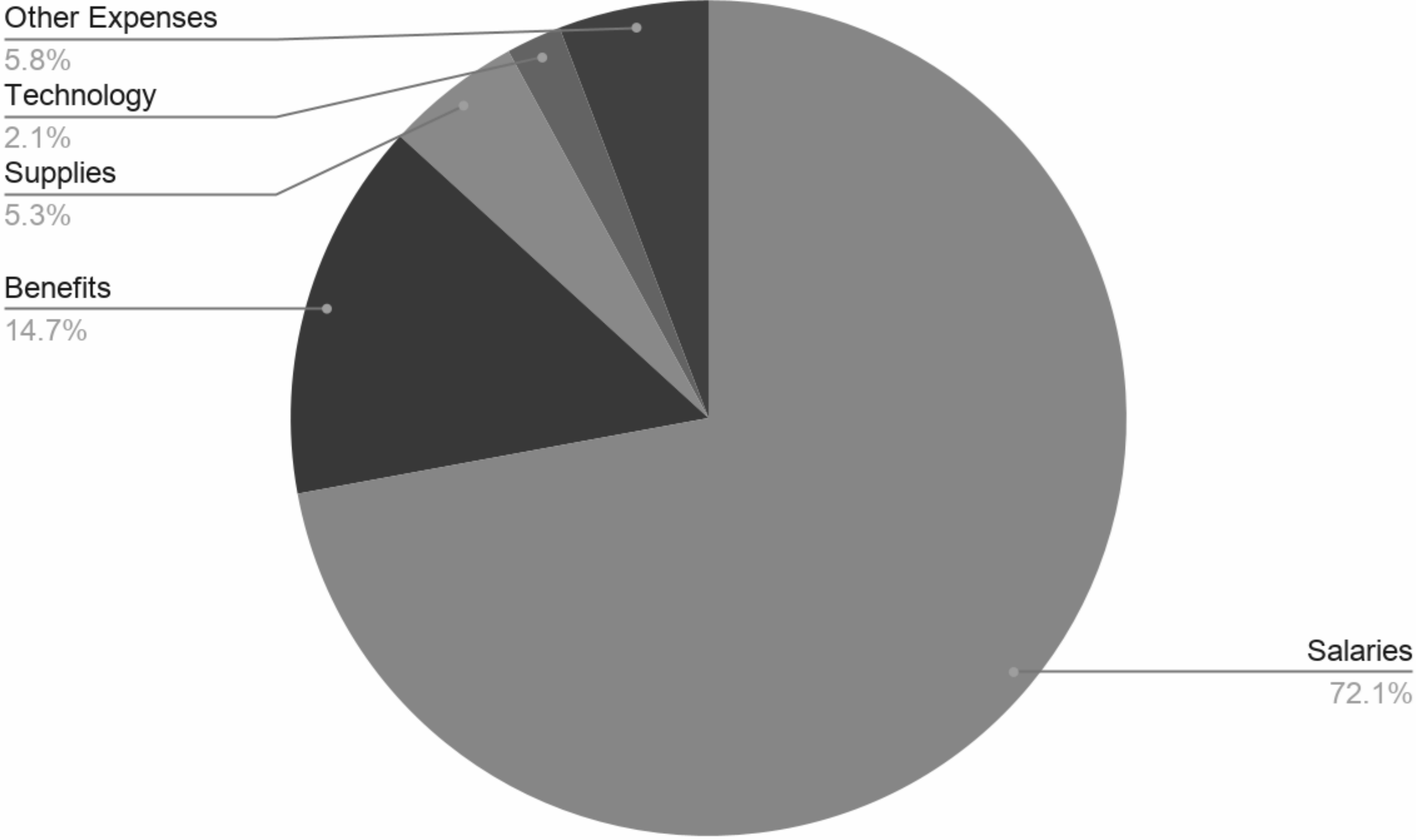
- Finances all daily operations of a school district
- Expenditures are limited by statute - Budget Authority
- Cannot be used to purchase building or land
- Taxing Fund - Part of the \$1.05 restriction



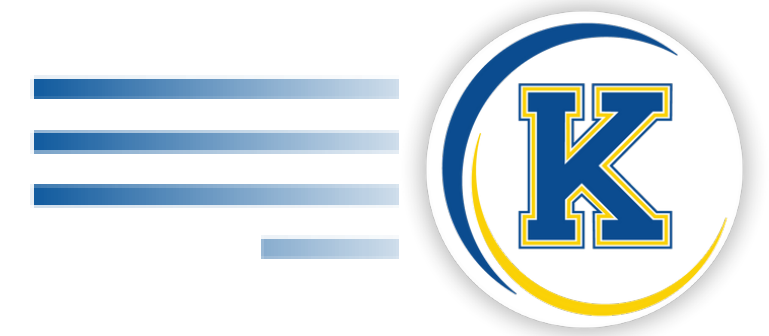
General Fund Revenue



General Fund Expenditures



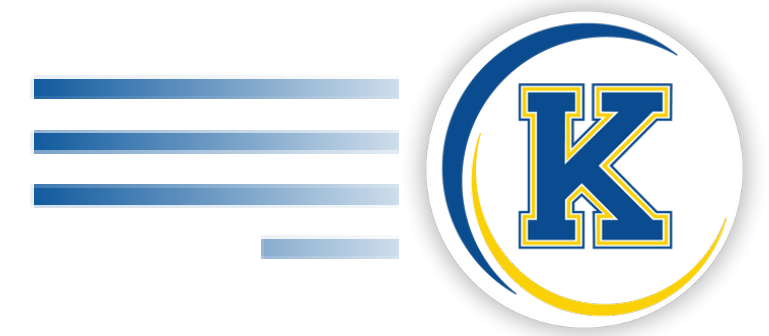
Special Building Fund



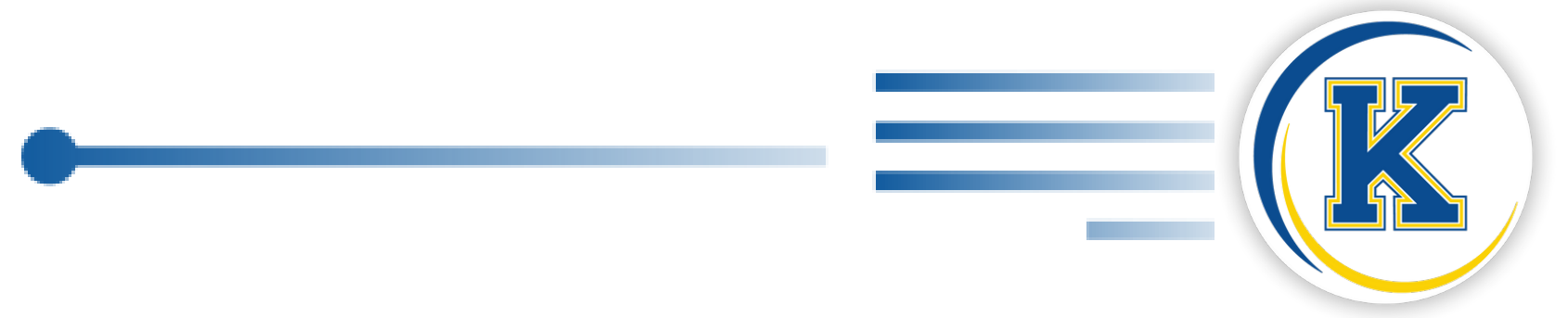
- Used to acquire or improve sites/buildings
- Revenue comes from sale of bonds, property, or tax receipts
- Used for construction and related costs
- Taxing Fund - Restricted to \$.14 - Part of the \$1.05 restriction



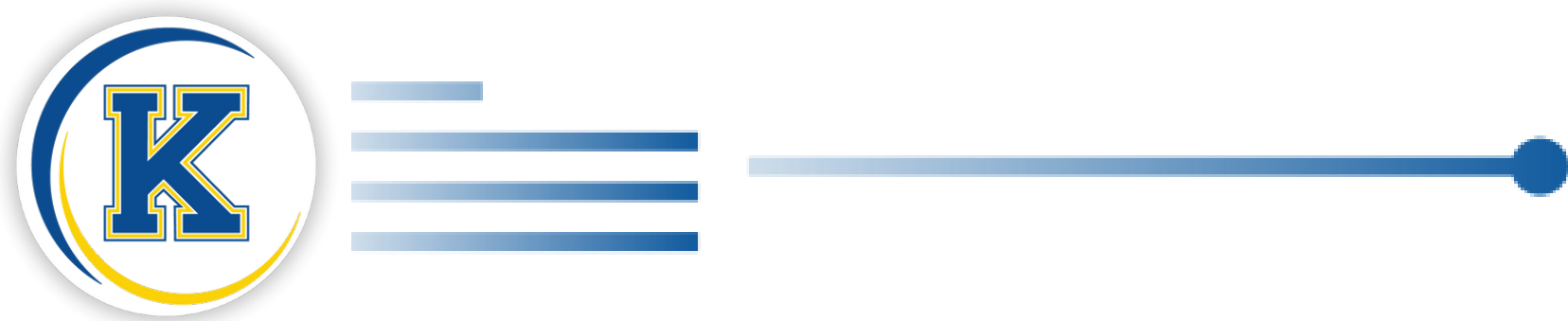
Special Building Fund



- What has it been used for?
 - Renovation of Windy Hills
 - Renovation of Glenwood in order to open Cottonwood
 - Addition of the PAW at the high school
 - Renovation of Central Elementary
 - Renovation of Sunrise drive and parking
- What do we continue to use funds for?
 - Lease/Purchase agreement payment for the PAW
 - Infrastructure project
 - Unplanned building expenditures



**Thank You for
your support!**



2026-27 Joint Public Hearing



Never take more than you need. Never spend more than you have to.

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 Tax Revenue Available As Per Two Revenue Caps

- \$7,881,648 (available revenue) - \$6,449,076 (actual revenue request) = \$1,432,572 unused revenue authority.
- Ravenna PS is not accessing \$1,432,572 in tax revenue, because we don't need it.
- If we don't need it, we don't take it.

Rationale for Tax Request Increase

- All personnel costs continue to grow
- Operating costs (transportation, custodial, maintenance of plant)
- Exceedingly high costs for specialized services for students who required individualize education programming
- Inflation
- Low cash reserves in the General Fund, due to contribution of \$2.0 million dollars towards the building project

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

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

<i>2025-26 Property Value</i>	<i>2025-26 Levy Rate</i>	<i>2025-26 Tax</i>	<i>2026-27 Property Value Increase of 5%</i>	<i>2026-27 Levy Rate</i>	<i>2026-27 Tax</i>	<i>Increase in 2026-27 Tax</i>
\$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

Amount of Increase Over Prior Year's Tax Request

- General Fund- \$512,944 increase (personnel, inflation, specialized student services costs)
- Special Building Fund - \$150,768 increase (\$0 prior year tax request)

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	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%
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%
Quarried Capital Purpose Undertaking Fund K - 12	254,546.00		0.000000	0.000000	250,000.00	-	0.000000	#DIV/0!	-2%
Quarried Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Quarried 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%

Input from the Public





Shelton Public Schools

Joint Tax Hearing

September 15, 2026

Proposed Tax Request 2026-2027

General & Special Building Fund

\$5,034,730

Total Of All Funds Including Bonds

\$5,378,165



Assessed Property Value

2025

2026

\$476,049,762

\$512,975,833

7.76% Increase



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:

\$0.934831



The district proposes to adopt a property tax request that will cause the rate to be....

General Fund	\$0.892866/\$100
Special Building Fund	\$0.088609/\$100
Total of All Funds	\$0.981475/\$100

Total Including Bond & QCPUF
\$1.048425/\$100



Changes in Budget From Prior Year

	2026-2027 Budget Information				
Fund	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,490,675.00	4,580,185.00	0.892866	-3%	5%
Bond Fund(s) K - 12	587,970.00	247,475.00	0.048243	-7%	7%
Special Building Fund	648,101.00	454,545.00	0.088609	505%	272%
Qualified Capital Purpose Undertaking Fund K - 12	217,407.00	95,960.00	0.018707	10%	30%
Total	8,944,153.00	5,378,165.00	1.048425	4%	11%

Our Special Building Fund is increasing by just over \$0.08 as we front load an HVAC project to reduce interest over the life of the project.



Increase or Decrease in Budget

	2025-2026 Budget Information				2026-2027 Budget Information				
Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate		2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,147,000.00	4,397,475.00	0.923743		7,490,675.00	4,580,185.00	0.892866	-3%	5%
Bond Fund(s) K - 12	547,498.00	247,475.00	0.051985		587,970.00	247,475.00	0.048243	-7%	7%
Special Building Fund	174,331.00	69,697.00	0.014641		648,101.00	454,545.00	0.088609	505%	272%
Qualified Capital Purpose Undertaking Fund K - 12	166,777.00	80,808.00	0.016975		217,407.00	95,960.00	0.018707	10%	30%
Total	8,035,606.00	4,795,455.00	1.007343		8,944,153.00	5,378,165.00	1.048425	4%	11%

Increases in operating budget:

- 1. Increase in salaries & insurance*
- 2. Increase in general operating expenses*
- 3. Increase in Special Building Fund to front load HVAC project*



Increase or Decrease in Budget

	2025-2026 Budget Information				2026-2027 Budget Information			
Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate		2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Increase From Prior Year
General Fund	7,147,000.00	4,397,475.00	0.923743		7,490,675.00	4,580,185.00	0.892866	\$182,710.00
Bond Fund(s) K - 12	547,498.00	247,475.00	0.051985		587,970.00	247,475.00	0.048243	\$0.00
Special Building Fund	174,331.00	69,697.00	0.014641		648,101.00	454,545.00	0.088609	\$384,848.00
Qualified Capital Purpose Undertaking Fund K - 12	166,777.00	80,808.00	0.016975		217,407.00	95,960.00	0.018707	\$15,152.00
Total	8,035,606.00	4,795,455.00	1.007343		8,944,153.00	5,378,165.00	1.048425	\$582,710.00

Increases in operating budget:

- 1. Increase in salaries & insurance*
- 2. Increase in general operating expenses*
- 3. Increase in Special Building Fund to front load HVAC project*



Budget Hearing Information

	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers		Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
FUNDS	2024-2025 (1)	2025-2026 (2)	2026-2027 (3)	Necessary Cash Reserve (4)	(5)	(7)
General	\$ 5,638,976.00	\$ 6,018,000.00	\$ 7,490,675.00		\$ 2,956,292.00	\$ 4,580,185.00
Depreciation	\$ 54,948.00	\$ 10,000.00	\$ 689,535.00		\$ 689,535.00	
Employee Benefit	\$ -	\$ -	\$ 27,946.00		\$ 27,946.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 255,000.00	\$ 250,000.00	\$ 350,493.00		\$ 350,493.00	
School Nutrition	\$ 227,366.00	\$ 233,000.00	\$ 348,356.00		\$ 348,356.00	
Bond	\$ 212,715.00	\$ 225,000.00	\$ 587,970.00		\$ 342,970.00	\$ 247,475.00
Special Building	\$ 32,211.00	\$ 30,000.00	\$ 648,101.00		\$ 198,101.00	\$ 454,545.00
Qualified Capital Purpose Undertaking	\$ 89,705.00	\$ 90,000.00	\$ 217,407.00		\$ 122,407.00	\$ 95,960.00
Cooperative	\$ -	\$ -	\$ -		\$ -	
Student Fee	\$ -	\$ -	\$ -		\$ -	
TOTALS	\$ 6,510,921.00	\$ 6,856,000.00	\$ 10,360,483.00	\$ -	\$ 5,036,100.00	\$ 5,378,165.00
				Bond Purposes	Non-Bond Purposes	Total
			Breakdown of Property Tax	\$ 343,435.00	\$ 5,034,730.00	\$ 5,378,165.00



Property Tax Hearing

	2025-2026	2026-2027	Change						
Property Valuations	476,049,762	512,975,833	8%						
	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	7,147,000.00	4,397,475.00	0.923743	0.857248	7,490,675.00	4,580,185.00	0.892866	-3%	5%
Bond Fund(s) K - 12	547,498.00	247,475.00	0.051985	0.048243	587,970.00	247,475.00	0.048243	-7%	7%
Special Building Fund	174,331.00	69,697.00	0.014641	0.013587	648,101.00	454,545.00	0.088609	505%	272%
Qualified Capital Purpose Undertaking Fund K - 12	166,777.00	80,808.00	0.016975	0.015753	217,407.00	95,960.00	0.018707	10%	30%
Total	8,035,606.00	4,795,455.00	1.007343	0.934831	8,944,153.00	5,378,165.00	1.048425	4%	11%



Contact Information:

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Board Meeting:

September 18, 2026
@ 7:15 AM
Elementary Conference Room
Shelton Public Schools