

**BOARD OF EDUCATION
YUTAN PUBLIC SCHOOLS**

**High School Media Center
September 22, 2025**

AGENDA

{{Name: Agenda Item Name}}

1. **Open the Hearing**

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 12, 2025
- **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 17, 2025.
- **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 2025-26 Tax Request**

7. **Close the Hearing**

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) Until January 1, 2025:

(a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. 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 committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee or the governing body of a rural or suburban fire protection district, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) 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. 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.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(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) Beginning January 1, 2025:

(a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (2)(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, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by

a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(C) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (2)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) 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. 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.

(3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(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 subsections (1) and (2) 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, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, 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.

(4) 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.

(5) 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.

(6) 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 (5) 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.

(7) 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.

(8)(a) Notwithstanding subsections (3) and (6) 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 subsections (1) and (2) 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 (5) 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.

(9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(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 (3)(b)(i) and (ii) of this section.

(10) 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.

Source: Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1; Laws 2022, LB908, § 1; Laws 2022, LB922, § 13; Laws 2024, LB287, § 74; Laws 2024, LB399, § 4; Laws 2024, LB1370, § 8.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB287, section 74, with LB399, section 4, and LB1370, section 8, to reflect all amendments.

Note: Changes made by LB287 became operative April 17, 2024. Changes made by LB399 became effective July 19, 2024. Changes made by LB1370 became operative July 19, 2024.

Cross References

Emergency Management Act, see section 81-829.36.

Intergovernmental Risk Management Act, see section 44-4301.

Interlocal Cooperation Act, see section 13-801.

Joint Public Agency Act, see section 13-2501.

Municipal Cooperative Financing Act, see section 18-2401.

Opioid Prevention and Treatment Act, see section 71-2485.

Annotations

Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).

An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).

When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).

Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).

A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).



Yutan Public Schools Tax Request Hearing

September 22, 2025

The Board approved budget and tax request establishes financial parameters for the district, creates authority to request tax dollars, to levy a tax rate for taxing funds, to collect revenue, and expend funds for all operations of the school district.



LB 644 Allowable Growth

Yutan Public Schools

25-26

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request
(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)

(1) \$ 4,288,108.00

Base Calculation

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

Real Growth Percentage Increase
$$\frac{6,274,084.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{467,552,369.00}{\text{Prior Year Total Property Valuation per Assessor}} = \underline{\hspace{2cm}} 1.34 \text{ \% (3)}$$

Assessor Data

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) _____ 3.34 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 143,222.81

Threshold

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)
(Without needing to attend Joint Public Hearing, or be included on postcard notification) (6) \$ 4,431,330.81

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

(7) \$ 4,431,330.00

Non-Bond Tax Request

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

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Allowable Growth

Step 1. Start with Last Year's Request

- Prior Year Non-Bond Property Tax Request: **\$4,288,108**

Step 2. Add the Allowed Increases

- **Base Limit:** State automatically allows a **2% increase**.
- **Real Growth:** Because property values increased (new construction, improvements, etc.), we can add another **1.34%**.
- **Total Allowed Growth: 3.34%**

Step 3. Calculate the Maximum New Request

- Allowed increase: **\$143,222.81**
- New maximum (last year + allowed increase): **\$4,431,330.81**

Step 4. Compare to Our Actual Request

- Actual request for 2025–26: **\$4,431,330**



This Years Plan

General Fund Levy – *Protecting What Matters Most*

- The General Fund Levy decreases slightly.
- You are propping it up with:
 - \$50,000 from the Building Fund (shifting allowable funds to operations).
 - \$89,000 from cash reserves (using prior-year savings to stabilize this year).
- **Impact: Ensures teachers, programs, and day-to-day operations remain funded even while the tax request is lowered.**

Building Fund Levy – *Strategic Decrease*

- The Building Fund Levy drops significantly (-30%).
- Why it works:
 - Because we transferred \$50,000 over to support the General Fund, the Building Fund doesn't need as much levy support this year.
 - That reduces the tax request.

How It Helps the Tax Request “Work”

- Supports Needs: We cover operating needs without asking taxpayers for more.
- Uses Flexibility: Nebraska allows limited interfund transfers (e.g., from Building Fund), so we are legally leveraging that.
- Cash Reserve Strategy: Using a portion of reserves shows that we are willing to give back



Tax Request Hearing

Notice of Special Hearing To Set Final Tax Request

Yutan Public Schools (78-009) in Saunders County, Nebraska

	2024-2025	2025-2026	Change		
Property Valuations	467,552,369.00	497,620,980.00	6.43%	2024-25 Levy Based	2025 Valuation

Change from 24-25 to 25-26

2024-2025 Budget Information					2025-2026 Budget Information				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2024-2025 Request Divided By 2025 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,663,383.00	4,086,088.00	0.873932	0.821125	10,000,446.00	4,279,815.00	0.860055	-0.0158788	3.49%
Bond Fund(s) K - 12	1,308,561.00	240,649.00	0.05147	0.04836	1,366,626.00	264,341.00	0.053121	0.03207694	4.44%
Special Building Fund	896,220.00	202,020.00	0.043208	0.040597	1,124,359.00	151,515.00	0.030448	-0.2953157	25.46%
Qualified Capital Purpose Undertaking Fund K - 12	671.00	-			674.00	-	0		0.45%
Total	11,868,835.00	4,528,757.00	0.96861	0.910082	12,492,105.00	4,695,671.00	0.943624	-0.0257957	5.25%

2024-25 Tax Request & Tax Levy

2024-25 Tax Request & Tax Levy

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Proposed Tax Requests and Levies for 2025-26



25-26

TAX REQUEST AND LEVIES 2019-20 TO PRESENT

TAXING FUND	PROPOSED 2025-26 Tax Request and Tax Levy	% Change 24-25 to 25-26	Dollar Change and Levy Change 24-25 to 25-26	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	4,279,815	4.90%	193,727	4,086,088	3,950,960	3,814,869	3,482,980	3,297,500	3,242,384
	0.860055	(-1.59%)	(-0.013877)	0.873932	0.942702	0.992211	0.995900	0.982900	0.980100
Building Fund	151,515	(-25.00%)	(-50,505.00)	202,020	333,333	219,192	153,081	131,313	126,263
	0.030448	(-29.53%)	(-0.012760)	0.043208	0.079533	0.057010	0.043700	0.039100	0.038100
Bond Fund	264,341	9.85%	23,692	240,649	216,162	222,222	274,293	272,727	323,232
	0.053121	3.21%	0.001651	0.051470	0.051576	0.057798	0.078400	0.081200	0.097700
QCPUF		0.00%	0	0.00	0.00	0.00	35,909	95,960	90,909
		0.00%	0.000000	0.000000	0.000000	0.000000	0.010200	0.028600	0.027400
TOTAL TAX REQUEST**	4,695,671	3.69%	166,914	4,528,757	4,500,455	4,256,283	3,946,263	3,797,500	3,782,788
TOTAL LEVY	0.943624	(-2.58%)	(-0.024986)	0.968610	1.073811	1.107019	1.128200	1.131800	1.143300

** - INCLUDES COUNTY TREASURER 1% COMMISSION FEE



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Questions?

