CRETE PUBLIC SCHOOLS

SALINE COUNTY SCHOOL DISTRICT 76-0002

2026-2027 Proposed Budget

A clear look at district spending, funding, the property tax request, and the financial choices before the Board of Education.



September 2026

BUDGET OVERVIEW

A nearly flat all-funds budget

The total budget grows 0.38%.

$48.46M
TOTAL BUDGET, ALL FUNDS
+$182,312 | +0.38%

$39.48M
GENERAL FUND
+$1,505,928 | +3.97%

1.171610
PROPOSED TOTAL LEVY
per $100 of valuation

-$1.45M
EQUALIZATION AID CHANGE
one-year decrease

Change in operating budget

Fund	2026-27 Budget of Disbursements & Transfers	2025-26 Budget of Disbursements & Transfers	$ Change	% Change
General	$39,484,252	$37,978,324	$1,505,928	3.97%
Depreciation	$1,289,339	$264,339	$1,025,000	387.76%
Employee Benefit	$286,411	$109,764	$176,647	160.93%
Contingency	$0	$0	$0	
Activities	$1,052,000	$1,079,049	($27,049)	-2.51%
School Lunch	$2,127,000	$2,000,000	$127,000	6.35%
Bond	$2,026,000	$3,485,000	($1,459,000)	-41.87%
Special Building	$2,194,892	$3,360,000	($1,165,108)	-34.68%
Qualified Capital Purpose Undertaking	$2	$2	$0	0.00%
Cooperative	$0	$0	$0	
Student Fee	$845	$1,951	($1,106)	-56.69%
Total	$48,460,741	$48,278,429	$182,312	0.38%

Source: Change in Operating Budget, 2026-27 proposed budget.

GENERAL FUND

How the operating budget works

The General Fund supports classrooms, student services, transportation, buildings, and district operations.

$39,484,252

2026-27 GENERAL FUND BUDGET

State equalization aid fell $1,453,482 this year. The proposed budget uses the maximum General Fund levy allowed by state law and a measured use of beginning cash to maintain services.



Where the money goes

Classroom instruction	$17,062,583	43.2%
Buildings, grounds & transportation	$4,850,000	12.3%
Special education	$4,525,000	11.5%
Student & instructional support	$3,300,000	8.4%
Federal & state grant programs	$3,265,000	8.3%
Debt service, transfers & other	$2,576,669	6.5%
District administration	$2,055,000	5.2%
Building leadership	$1,850,000	4.7%

Where the money comes from

Net local property tax revenue	$18,419,475	46.7%
State equalization aid	$9,603,920	24.3%
Other state aid & programs	$3,652,000	9.2%
Beginning cash balance	$3,233,007	8.2%
Federal programs	$1,980,000	5.0%
Other local & non-revenue	$1,695,850	4.3%

WHY TWO PROPERTY TAX FIGURES APPEAR

$18,605,530 is the gross tax requirement and includes the county treasurer's 1% commission. The district budgets $18,419,475 in net property tax revenue.

Classroom instruction, special education, and student support account for 63.0% of the General Fund. Including grant programs, the share is 71.3%.

PROPERTY TAX REQUEST

How the proposed levy is calculated

The General and Special Building levies total the $1.05 statutory limit. The voter-approved Bond Fund levy sits outside that limit.

1.085809	1.044970	1.171610	$1.861B
2025 TOTAL LEVY	SAME-DOLLARS RATE	2026 PROPOSED LEVY	2026 VALUATION

Proposed final tax request

Fund	2025-26 Operating Budget	2025-26 Property Tax Request	2025 Tax Rate	Same-dollars Rate on 2026 Valuation	2026-27 Operating Budget	2026-27 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	$37,978,324	$16,161,616	0.902594	0.868646	$39,484,252	$18,605,530	1.000000	11%	3.97%
Bond Fund(s) K-12	$3,485,000	$1,835,926	0.102533	0.098676	$2,026,000	$2,262,614	0.121610	19%	-41.87%
Special Building Fund	$3,360,000	$1,444,684	0.080683	0.077648	$2,194,892	$930,278	0.050000	-38%	-34.68%
Qualified Capital Purpose Undertaking Fund K-12	$2	$0	0.000000	0.000000	$2	$0	0.000000	0%	0.00%
Total	$44,823,326	$19,442,226	1.085809	1.044970	$43,705,146	$21,798,422	1.171610	8%	-2.49%

Why the rate rises

Equalization aid has fallen from $12,525,835 to $9,603,920 in two years, a 23% decline. State funding fell $1,453,482 this year while the cost of required services continued to rise.

Gross request and net revenue

The $18,605,530 General Fund tax request includes the county treasurer's 1% commission. After that commission, $18,419,475 supports the district's General Fund budget.

Source: Proposed Final Tax Request. Tax rates are stated per $100 of taxable valuation.

TAXPAYER IMPACT

What the proposal means for a household

Illustrations assume a home's valuation rises at the district-wide average of 3.91% and show the school district portion only.

Illustrative homeowner impact

2025 home value	2026 value	Full 2026 school tax	State credit (~40%)	Household pays	Increase vs 2025	Per month
$150,000	$155,865	$1,826.13	$730.45	$1,095.68	$118.45	$9.87
$250,000	$259,775	$3,043.55	$1,217.42	$1,826.13	$197.42	$16.45
$400,000	$415,640	$4,869.68	$1,947.87	$2,921.81	$315.87	$26.32

About $16 more per month

Estimated increase for a home valued at $250,000 in 2025, after the assumed state credit.

Four facts shaping the decision

$1.05

GENERAL + SPECIAL BUILDING LEVY

At the statutory limit; additional capacity requires voter approval.

$0

UNUSED BUDGET AUTHORITY

The district uses its full allowable authority, including $629,401 of carryover.

23%

AID DECLINE IN TWO YEARS

Equalization aid fell from $12.53 million to $9.60 million.

~30 days

GENERAL FUND RESERVE

$3.23 million is about 8% of the General Fund budget.

The state property tax credit is set annually. Actual taxes vary with each property's assessed value and the final state credit.

PUBLIC HEARING

Budget Hearing and Budget Summary

Monday, September 14, 2026 at 6:00 p.m. | Cardinal Welcome Center, 930 Main Avenue, Crete

The Board will receive taxpayer support, opposition, criticism, suggestions, or observations regarding the proposed budget and may consider amendments. Budget detail is available at the Cardinal Welcome Center during regular business hours.



Notice of Budget Hearing and Budget Summary

Funds	2024-25 Actual Disbursements & Transfers	2025-26 Actual/Est. Disbursements & Transfers	2026-27 Budgeted Disbursements & Transfers	Necessary Cash Reserve	Available Resources Before Property Taxes	Property Tax Requirement
General	$33,901,973	$37,880,030	$39,484,252		$21,064,777	$18,605,530
Depreciation	$73,292	$0	$1,289,339		$1,289,339	
Employee Benefit	$21,493	$8,500	$286,411		$286,411	
Contingency	$0	$0	$0		$0	
Activities	$715,070	$731,385	$1,052,000		$1,052,000	
School Nutrition	$1,909,413	$1,827,000	$2,127,000		$2,127,000	
Bond	$1,983,159	$1,984,715	$2,026,000	$1,625,000	$1,411,012	$2,262,614
Special Building	$2,637,289	$1,923,000	$2,194,892		$1,273,917	$930,278
Qualified Capital Purpose Undertaking	$0	$0	$2		$2	$0
Cooperative	$0	$0	$0		$0	
Student Fee	$1,746	$1,106	$845		$845	
TOTALS	$41,243,435	$44,355,736	$48,460,741	$1,625,000	$28,505,303	$21,798,422
Breakdown of Property Tax				Bond purposes $2,262,614	Non-bond purposes $19,535,808	Total $21,798,422

WHAT HAPPENS NEXT

The Board may adopt the budget after the hearing. The property tax request resolution must follow the Saline County joint public hearing on September 23, 2026 at 6:15 p.m. Saline County Courthouse, 204 S. High Street, Wilber. The adopted budget is filed by September 30; the tax request is certified by October 15.