Cozad Community Schools
Board of Education Budget Hearing
Monday, September 14, 2026 7:00 PM
Office of the Superintendent

Mission: Cozad Community Schools, in partnership with family and community, prepares students to be successful lifelong learners through quality education.
Vision: Cozad Creates Success
Values - Guiding Principles
Respect - Trust, appreciate, celebrate, value, act with urgency
Integrity - Do the right thing, deliver highest quality instruction and practice full accountability
Teamwork - Teamwork at all levels districtwide, recognize and celebrate, have fun and enjoy
Innovation - Positive attitude, open to new ideas,
Courage - Embrace change and take calculated risk, encourage others, communicate directly with respect

1. **BOARD OF EDUCATION BUDGET HEARING 7:00 P.M.**
    1.1. **Call to Order, Roll Call**
    1.2. **Nebraska Open Meeting Law, Publication of Meeting**
2. **PUBLIC COMMENT**
3. **SUPERINTENDENT REPORT**

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Cozad Community Schools (24-00011) in Dawson 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 7:00 o'clock, p.m., at District Office Board of Education Room 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	$ 14,135,792.00	$ 15,602,000.00	$ 18,006,137.00	$ 2,490,000.00	$ 10,456,097.00	$ 10,141,454.00
Depreciation	$ 451,942.00	$ -	$ 3,690,903.00		$ 3,690,903.00	
Employee Benefit	$ 8,993.00	$ 9,000.00	$ 29,571.00		$ 29,571.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 547,377.00	$ 670,000.00	$ 1,118,412.00		$ 1,118,412.00	
School Nutrition	$ 741,999.00	$ 740,000.00	$ 1,115,353.00		$ 1,115,353.00	
Bond	$ 2,135,186.00	$ 1,872,706.00	$ 4,434,966.00		$ 2,469,744.00	$ 1,985,073.00
Special Building	$ 3,047,582.00	$ 350,000.00	$ 1,300,833.00		$ 890,206.00	$ 414,775.00
Qualified Capital Purpose Undertaking	$ 266,140.00	$ 215,000.00	$ 388,648.00		$ 70,029.00	$ 321,837.00
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ -	$ 1,000.00	$ 17,926.00		$ 17,926.00	
TOTALS	$ 21,335,011.00	$ 19,459,706.00	$ 30,102,749.00	$ 2,490,000.00	$ 19,858,241.00	$ 12,863,139.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 2,306,910.00	$ 10,556,229.00	$ 12,863,139.00

Cozad Community Schools (24-00011) in Dawson County 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 23rd day of, September 2026 at 7:00 o'clock p.m., at District Office Board of Education Room 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	1,135,724,702	1,135,724,702	0%

	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	17,848,007.00	9,904,041.00	0.872046	0.872046	18,006,137.00	10,141,454.00	0.892950	2%	1%
Bond Fund(s) K - 12	4,917,789.00	1,919,192.00	0.168984	0.168984	4,434,966.00	1,985,073.00	0.174785	3%	-10%
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	696,286.00	398,990.00	0.035131	0.035131	1,300,833.00	414,775.00	0.036521	4%	87%
Qualified Capital Purpose Undertaking Fund K - 12	304,090.00	282,828.00	0.024903	0.024903	388,648.00	321,837.00	0.028338	14%	28%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	23,766,172.00	12,505,051.00	1.101064	1.101064	24,130,584.00	12,863,139.00	1.132594	3%	2%

Notes:

(1) The example publications included here are solely to hear taxpayer input at the tax request hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Tax Request Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publication includes all information required by the statutes and the accuracy of the information presented. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

(3) If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. If the tax request does not exceed the allowable growth percentage, you will continue to hold the Special Hearing to set Final Tax Request as has been done in the past.

(4) Levy calculation formulas will need to be updated if you have fund(s) with a different valuation from the standard district-wide valuation

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 10,303,031.00

(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

5,500,000.00	/	1,135,724,702.00	=	0.48 % (3)
2026 Real Growth Value per Assessor		Prior Year Total Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.48 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 255,515.17

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ 10,558,546.17

(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) $ 10,556,229.00

(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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.

Revenue Summary Report

GENERAL FUND	2023-24 Audit	2024-25 Audit	2025-26 Projected	25-26 on 7-11	2026-27 Proj on 7-12
Local Property Taxes	$8,319,088	$6,138,543	$6,860,000	$6,600,000	$6,830,000
Carline Taxes	$20,003	$19,121	$20,000	$11,000	$14,000
Motor Vehicle Taxes	$526,291	$563,948	$500,000	$550,000	$525,000
Tuition From Individuals Reg Education	$7,200	$7,198	$7,000	$7,800	$7,000
PreSchool Tuition	$54,463	$44,425	$46,000	$44,000	$25,000
Interest on Investments	$218,659	$224,167	$210,000	$210,000	$225,000
Community Services Activities	$35,017	$32,182	$100,000	$55,000	$25,000
Rental of Equip/Prop/Facilities	$6,305	$125	$100	$780	$100
Local License Fees	$0	$4,708	$0	$7,000	$5,000
Contributions and Donations	$1,253	$1,921	$100	$650	$300
Police Court Fines	$150	$125	$100	$125	$100
Categorical Grant fro Corp/Private	$5,000	$9,000	$1,000	$5,600	$4,000
Refund of Prior Year Expenditures	$1,680	$2,280	$1,000	$5,000	$1,000
Miscellaneous Local Receipts	$1,950	$5,700	$100	$11,650	$5,000
County Fines and License Fees	$48,651	$91,299	$60,000	$70,000	$60,000
ESU Receipts	$1,025	$5,133	$1,500	$13,100	$4,000
State Aid	$2,883,292	$2,737,085	$1,941,825	$1,941,825	$1,719,401
SPED Reimb (School Age)	$1,230,014	$1,315,656	$1,315,000	$1,213,680	$1,250,000
SPED Transportation Reimb (School Age)	$41,237	$16,750	$17,000	$24,300	$14,000
Homestead Exemption	$170,703	$203,572	$150,000	$188,000	$175,000
Property Tax Credit	$548,432	$2,854,894	$2,855,000	$3,200,000	$3,200,000
Pro-Rate Motor Vehicle	$23,690	$23,678	$19,000	$23,000	$20,000
State Apportionment	$154,311	$297,687	$150,000	$208,700	$200,000
Payments for High Ability Learners	$8,007	$0	$5,000	$8,800	$8,800
State Early Childhood	$24,162	$25,373	$11,000	$15,000	$0
Career Education	$7,500	$7,199	$7,500	$6,500	$7,000
Title I, part 1 : Support for Improvemnet	$0	$922,779	$0	$16,000	$0
Idea Part-B ARP-Base & Enrollment Poverty Allocation	$24,923		$0	$0	$0
Idea Preschool ARP-Base/Enrollment Poverty Allocation	$3,279		$0	$0	$0
Title I, Part A	$188,950		$185,000	$175,000	$150,000
Title II, Part A	$26,874		$20,000	$20,000	$20,000
IDEA Preschool (619)	$9,200		$9,000	$9,300	$9,000
IDEA Part B (611) Base & Enroll/Proverty	$266,100		$240,000	$237,500	$225,000
IDEA Part B Proportionate Share	$0		$0	$0	$0
Other federal Receipts	$1,920		$0	$0	$0
Title IV, Part B-21st Century Grant	$57,600		$0	$0	$0
MIPS	$10,814		$8,000	$3,200	$8,000
MAAPS	$10,984		$5,000	$11,400	$8,000
Title IV-A, SSAE Grant	$13,587		$10,000	$0	$0
ARP- Expanded Learning Afterschool (ARP ESSER III)	$18,627		$0	$0	$0
ARP- Expanded Learning Summer (ARP ESSER III)	$21,692		$0	$0	$0
Sale of Property	$6,094		$0	$200	$0
Insurance Adjustments	$0	$5,698	$0	$0	$0
Other Non-Revenue Receipts	$1,620	$4,983	$2,000	$2,400	$100
Non-Program Recipts	$0		$0	$9,950	$100
TOTAL:	$15,000,347	$15,565,229	$14,757,225	$14,906,460	$14,744,901

Line Item Expenditure Projections 2026-27

End Of Year Expenditures	2023-2024	2024-25	2025-26	2026-27 Proj.
Regular Instruction	$6,260,062	$6,305,058	$6,403,943	$6,550,000
SPED	$1,382,587	$1,362,741	$1,414,408	$1,500,000
Summer School	$29,344	$28,844	$25,029	$30,000
Support-Pupils (SPED)	$875,868	$877,988	$908,104	$900,000
Support-Pupils (Non-SPED)	$265,055	$248,464	$298,434	$280,000
BOE, Execut, Legal	$373,583	$396,743	$370,478	$400,000
Office of Principal	$903,009	$937,064	$908,172	$950,000
Gen Ad-Business Services	$606,771	$675,422	$594,145	$625,000
Maintenance/Operation	$1,596,434	$1,610,240	$2,265,321	$1,500,000
Transportation	$579,379	$602,109	$538,089	$550,000
Other Support Services	$0	$0	$24,197	$30,000
Community Services	$283,415	$265,495	$414,402	$350,000
Federal Programs	$796,458	$766,447	$528,209	$600,000
Transfers	$46,500	$458,000	$67,004	$60,000
Non program	$0	$672	$3,318	
Late August Payments		$25,000		
TOTAL	$13,998,465	$14,135,288	$14,763,253.00	$14,325,000

4. **ADJOURNMENT**