

**Agenda for the Board of Education Meeting, 5:00 PM**  
**Monday, August 25, 2025 at the E sports room in the Middle School**

*The agenda sequence is provided as a courtesy. The board reserves the right to consider items in the sequence it deems appropriate. Therefore, we encourage patrons to attend the meeting from the beginning.*

1. **Business Items:**
  - 1.1. Roll Call, Open Meetings Act Notice, and Pledge of Allegiance
  - 1.2. Approval of Absences
  - 1.3. Approval of Agenda
2. **Informational Items/Reports:**
  - 2.1. Marcia Herring from NASB to facilitate a goal-setting presentation
  - 2.2. Superintendent's Report:
    - 2.2.a. Dr. Offner - Superintendent
3. **Old/New Action Items: Budget Planning Session**
4. **Executive Session: Requested by member, approved by majority, as per statute**
5. **Adjournment and Next Meetings: The next regular monthly Board of Education meeting is scheduled for September 8th, 2025, at 7:00 P.M. in the Central Office at Falls City Middle School. Regular and special meeting agendas are kept in the Office of the Superintendent. Board Committee meetings TBD.**

2025 Falls City Board of Education Budget Retreat

	A	B	C	D	E	F	G	H	I
1		2018 - 2019	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
2									
3	valuation	760,885,319	877,609,747	892,357,535	930,535,988	957,731,268	1,101,046,530	1,205,878,257	1,368,592,316
4	General	0.9758	1.0056	1.0015	0.9792	0.976	0.7599	0.6707	
5	Bond	0.0308	0.0310	0	0	0	0	0	0
6	Special	0.068	0.0374	0.0424	0.0434	0.0421	0.0433	0.0335	
7	QCPUF	0	0	0	0	0	0	0	0
8	total Tax request	1.0746	1.074	1.0439	1.0226	1.0181	0.8032	0.7042	
9	Reserve	\$ 3,048,157	\$ 3,520,776	\$ 3,470,277	\$ 2,637,988	\$ 3,092,441	\$ 3,809,656	\$ 4,244,699	\$ 3,641,920
10	SB reserve								\$ 1,942,434
11									
12	pink post card						\$ 9,989,656	\$ 9,039,004	\$ 8,756,996
13	Amount we can tax								\$ 8,959,383
14	Amount we taxed					\$ 9,754,571	\$ 8,844,427	\$ 8,492,868	
15									
16							law changed		
17	Schools 24 - 25	General	Bond	Special	QCPUF	total Levy	Valuation	Membership	County
18	JOHNSON CO CEN	0.8001	0	\$ 0.14	0.03	0.97	911,738,042	500	JOHNSON
19	STERLING	0.7994	0.0472	0.0269	0.0119	0.8854	394,487,873	224	JOHNSON
20	JOHNSON-BROCK	0.4386	0	0.0718	0	0.5104	595,029,832	355	NEMAHA
21	AUBURN	1.0251	0.0361	0.0161	0	1.0923	853,473,172	856	NEMAHA
22	SYRACUSE	0.724	0.0641	0.0425	0	0.8306	1,101,732,093	791	OTOE
23	NEBRASKA CITY	0.8653	0.138	0.053	0.0206	1.0769	1,248,460,622	1413	OTOE
24	PALMYRA DISTRICT	0.5859	0.2973	0.0243	0.0177	0.9252	825,641,555	724	OTOE
25	PAWNEE CITY	0.8297	0.0153	0	0	0.845	396,151,511	272	PAWNEE
26	LEWISTON	0.5058	0	0.1254	0	0.6312	519,199,553	196	PAWNEE
27	HUMBOLDT TABLE	0.5863	0	0.2024	0	0.7887	997,994,746	318	RICHARDSON
28	FALLS CITY	0.6707	0	0.0335	0	0.7042	1,205,878,257	899	RICHARDSON
29		5th lowest		5th lowest		3rd lowest	2nd highest	2nd largest	
30	Questions I have			Things I will change			Areas of recommendation or concerns		
31	1. The amount we can tax the past two years, did you tax right below the extra percentage amount?			1. Site-based budget process			1. Budget needs to grow a little every year, 1%		
32				2. CC and Amazon access					
33	2. What are your goals for the reserve? The amount can be			3. Increase to budget areas			2. Future cost of everything		



Falls City Public Schools

**2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

Prior Year <b>Non-Bond</b> Property Tax Request	(1)	\$	8,492,868.00
<i>(Total Personal and Real Property Tax Required for <u>All Other Purposes</u> from prior year budget - Cover Page)</i>			
Base Limitation Percentage Increase (2%)			2.00 % (2)
Real Growth Percentage Increase			
$\frac{13,348,240.00}{2025 \text{ Real Growth Value per Assessor}}$	/	$\frac{1,205,878,257.00}{\text{Prior Year Total Real Property Valuation per Assessor}}$	= <u>1.11 % (3)</u>
Total Allowable Growth Percentage Increase (Line 2 + Line 3)			(4) <u>3.11 %</u>
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)		(5) \$	264,128.19
<b>TOTAL PROPERTY TAX REQUEST</b> (Line 1 + Line 5)		(6) \$	8,756,996.19
<i>(Without needing to attend Joint Public Hearing, or be included on postcard notification)</i>			

**ACTUAL PROPERTY TAX REQUEST**

2025-2026 <b>ACTUAL Non-Bond</b> Property Tax Request	(7)	\$	8,754,613.00
<i>(Total Personal and Real Property Tax Required for <u>All Other Purposes</u> from Cover Page)</i>			

**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.**

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

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32	below the extra percentage amount?			2. CC and Amazon access			1%		
33	2. What are your goals for the reserve? The amount can be			3. Increase to budget areas			2. Future cost of everything		
34	more			a. athletics, technology, furniture,			3. Age of facilities and infrastructure		
35									