

{{Organization Name: Organization Name}}
Board of Education Budget Hearing
Monday, September 14, 2026
6:30 PM

Posted Locations:

-Crofton Journal

-<https://www.croftonschools.org/>

Posted Date: 09/10/2026

Agenda:

1. CALL TO ORDER
 - 1.1. Acknowledge placement of Open Meetings Act poster
 - 1.2. Roll Call
 - 1.3. Motion to legally convene
 - 1.4. Approve Excusing Absent Board Members
2. Budget Hearing testimony
3. Public Comment
4. ADJOURN

This agenda contains a list of subjects known at the time of its distribution on September 10, 2026. A copy of the agenda reflecting any changes will be kept in the office of the superintendent and will be readily available for public inspection during normal office hours. Except for items of emergency nature, the agenda will not be enlarged later than twenty-four hours before the scheduled commencement of the meeting. The Board reserves the right to change the order of business discussed.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Crofton Community School (54-0096) in Knox 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 14 day of September, 2026 at 6:30 o'clock, P.M., at Crofton Community High School 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	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2024-2025 (1)	2025-2026 (2)	2026-2027 (3)			
General	\$ 6,463,525.00	\$ 7,610,566.00	\$ 9,557,500.00	\$ 2,290,613.00	\$ 6,654,414.00	\$ 5,246,161.00
Depreciation	\$ 81,778.00	\$ 30,000.00	\$ 742,463.00		\$ 742,463.00	
Employee Benefit	\$ 110,128.00	\$ 220,000.00	\$ 260,288.00		\$ 260,288.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 346,010.00	\$ 425,000.00	\$ 543,776.00		\$ 553,776.00	
School Nutrition	\$ 345,361.00	\$ 306,060.00	\$ 609,039.00		\$ 609,039.00	
Bond	\$ -	\$ -	\$ 454,872.00		\$ 4,872.00	\$ 454,545.00
Special Building	\$ 106,808.00	\$ 907,453.00	\$ 8,371,335.00		\$ 7,971,335.00	\$ 404,040.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 90,000.00			\$ 90,909.00
Cooperative	\$ -	\$ 3.00	\$ -		\$ -	
Student Fee	\$ -	\$ -	\$ -		\$ -	
TOTALS	\$ 7,453,610.00	\$ 9,499,082.00	\$ 20,629,273.00	\$ 2,290,613.00	\$ 16,796,187.00	\$ 6,195,655.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 545,454.00	\$ 5,650,201.00	\$ 6,195,655.00



CROFTON COMMUNITY SCHOOL

PO Box 429, North Highway 121
Crofton, Nebraska 68730
Jr./Sr. High (402) 388-2440 Elementary (402) 388-4357
FAX # (402) 388-4265

MARK WRAGGE
Superintendent

JOHNNIE OSTERMEYER
Secondary Principal

SARAH HIGGINS
Elementary Principal

2% + REAL GROWTH (RG) CHART

Spending Lid

Limits Allowable budget growth year-to-year

School Year	2% + RG % = Total Allowable Growth Percentage	\$\$\$ Amount	Health Ins Increase (Columns Q R S)	\$\$\$ Amount Left
2023 – 2024	2% + 1.15% = 3.15%	\$163,386		
2024 – 2025	2% + 1.19% = 3.19%	\$164,201		
2025 – 2026	2% + 1.37% = 3.37%	\$178,984	\$42,397	\$136,587
2026 – 2027	2% + 1.23% = 3.23%	\$177,005	\$111,572	\$65,433

Other Cost Increases

- Utility cost increases
- Hot lunch cost increases
- Wage increases for paras, bus drivers, kitchen, maintenance, secretaries, business manager, administrators, and teachers
- Athletic and Activity Cost Increases in salaries, travel, officials, equipment replacement, and uniforms
- Repairs, maintenance, and replacement of buildings, building equipment, and mechanical equipment
 - Flooring, Lighting, Windows
 - Grounds Equipment
- Additional Staffing costs (Special Education)
- Transportation costs increases for fuel and maintenance
- Textbook and Technology adoptions and updates



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BOARD OF EDUCATION BUDGETING GOALS

AUGUST 2025

- During the budgeting process we try to accomplish four things:
 - Support a high-quality education for the students of Crofton;
 - Ensure spending levels and patterns remain sustainable over time;
 - Mitigate the tax burden placed on the patrons of the school district;
 - Maintain financial reserves to reduce uncertainty and allow the district to retain maximum control over its facilities, its programs, its finances, and its future

PUBLIC COMMENT

Public Participation at Board Meetings

The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

- The Board President may acknowledge any visitors at this time and provide time for public comment—if necessary
- The Board's role during Public Comment is to only listen to the opinions or thoughts—not to engage in conversation
- Time Limit — 5 minute time limit per speaker
- 30 minute total for all speakers
- The speaker is required to identify himself or herself and include their address and name of any organization represented by such person