

{{Organization Name: Organization Name}}
Board of Education Tax Request Hearing
Monday, September 14, 2026
Immediately following the Budget Hearing

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. Tax Request 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 Special Hearing To Set Final Tax Request

Crofton Community School (54-0096) in Knox 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 14 day of, September 2026 at Immediately following the budget hearing o'clock P.M., at Crofton Community High School 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	901,019,866	947,782,458	5%

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	8,844,088.00	5,177,015.00	0.574573	0.546224	9,557,500.00	5,246,161.00	0.553520	-4%	8%
Bond Fund(s) K - 12	5,234.00	-	0.000000	0.000000	454,872.00	454,545.00	0.058949		8591%
Special Building Fund	8,522,831.00	303,030.00	0.033632	0.031973	8,371,335.00	404,040.00	0.042630	27%	-2%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	90,000.00	90,909.00	0.009592		0
Total	17,372,153.00	5,480,045.00	0.608205	0.578197	18,473,707.00	6,195,655.00	0.664691	9%	6%



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

EFFECTIVE LEVY

BUDGET YEAR	ADOPTED LEVY	Homestead Credit	Property Tax Relief	EFFECTIVE LEVY
2024-2025	\$0.659	\$64,086	\$2,030,085	\$0.399
2025-2026	\$0.608	\$67,939	\$2,200,340	\$0.356
2026-2027	\$0.665			

Adopted Levy and Effective Levy

The "adopted levy" is the actual tax rate that the school board discusses and approves publicly each year to meet its budget needs.

State-funded property tax relief programs reduce the amount of school property taxes owed. After these reductions are applied, the remaining tax rate is referred to as the "effective levy", **which represents the actual tax rate paid.**

You see the credits on your personal tax statement.

- The district still receives its full funding based on the adopted levy; the state makes up the difference
- The school district's ability to fund operations is not negatively impacted by the credits
- The levies exclude school bond obligations
- The exact amount of the credit may change annually based on statewide property values and the amount of money the Nebraska Legislature appropriates to the credit funds

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