Board of Education Working Meeting
Wednesday, September 2, 2026 6:00 PM
Central

Elementary School Conference Room
550 7th Street
Syracuse, NE 68446-0520

Barry Janssen:	Present
Tyler Kreifels:	Present
Justin Stark:	Present
Amy Wemhoff:	Present
Brianne Wilhelm:	Present
Ed Zastera:	Present

1. Call to Order and Roll Call
2. Notice of Opens Meeting Act- Posted
3. Publication of Meeting
4. Communications from the Public
5. Review 2026-2027 Budget
6. Date and location of next meeting. Working meeting with BVH possibly Sept. 30th at 6p.
7. Adjourn Motion to adjourn. This motion, made by Ed Zastera and seconded by Justin Stark, Carried. Barry Janssen: Yea, Tyler Kreifels: Yea, Justin Stark: Yea, Amy Wemhoff: Yea, Brianne Wilhelm: Absent, Ed Zastera: Yea Yea: 5, Nay: 0, Absent: 1 Brianne Wilhelm had to leave the meeting at 7:27pm.

AFFIDAVIT OF PUBLICATION

State of New Jersey, County of Camden, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Syracuse Journal Democrat, a publication that is a "legal newspaper" as that phrase is defined for the city of Nebraska City, for the County of Otoe, in the state of Nebraska, that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:
- Aug 21, 2026

Notice ID: 1JqO01Lpfe1tlzSwiuPo
Notice Name: Working Meeting Notice 09_02_26
Publication Fee: $5.40

Anjana Bhadoriya

Agent

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 08/21/2026

Notary Public

Notarized remotely online using communication technology via Proof.

MEETING NOTICE

School District #27 Board of Education will hold a Working Session on Wednesday, September 2, 2026 at 6:00 pm in the Elementary School Conference Room. A continually current agenda is available for public inspection at the Superintendent's office.

Published in the Syracuse Journal Democrat on August 21, 2026.

4802510 ZNEZ

SDA Budget 2026-2027

"Cultivating a positive culture where every individual can maximize their potential. We are the Rocket Family."

NDE LC-2
Budget Authority

2026/27 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	11,834,061
Access to Prior Year's Unused Budget Authority [Maximum Amount: $3,714]	A-355	3,714
Total Adjusted Budget Authority	A-361	11,837,775
Total Allowable Budget Authority	A-780	11,837,775

2026/27 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2026/27 General Fund Budget of Disbursements & Transfers	B-100	14,849,844
2026/27 Special Grant Funds List	B-110	313,930
2026/27 Special Education Budget of Disbursements & Transfers	B-120	2,595,000
2026/27 General Fund Lid Exclusions	B-130	103,139
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	11,837,775
2026/27 Unused Budget Authority	B-150	0

Total Allowable Budget Authority: as set by NDE

- 2018-2019 $8,813,587
- 2019-2020 $9,104,930
- 2020-2021 $9,351,140
- 2021-2022 $9,496,255
- 2022-2023 $9,923,587
- 2023-2024 $10,572,492
- 2024-2025 $11,048,254
- 2025-2026 $11,324,460
- 2026-2027 $11,837,775

Property Tax Authority (which began in 2024)

		Additional 6%	Total Property Tax Allowed
• 2024-2025	$7,875,745	$655,486	$8,531,230
• 2025-2026	$8,893,654	$710,376	$9,604,030
• 2026-2027	$9,092,692	$724,828	$9,817,520

- For 2026-2027 we are NOT using $888,621 of property tax authority

2026/27 Section D: Property Tax Request Authority		
2026/27 Property Tax Request Authority	D-110	9,092,692
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	724,828
Enter the amount approved by the School Board.	D-140	724,828
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	9,817,520

2026/27 Property Tax Request General Fund	D-210	8,232,939
2026/27 Property Tax Request Special Building Fund	D-220	695,960
2026/27 Total Property Tax Request	D-230	8,928,899
2026/27 Unused Property Tax Request Authority	D-240	888,621

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request *(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*			(1)	$ 8,694,159.00
Base Limitation Percentage Increase (2%)		2.00 %	(2)	
Real Growth Percentage Increase				
8,721,373.00 / 1,252,696,506.00 =		0.70 %	(3)	
2026 Real Growth Value per Assessor	Prior Year Total Property Valuation per Assessor			
Total Allowable Growth Percentage Increase (Line 2 + Line 3)			(4)	2.70 %
Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)			(5)	$ 234,742.29
TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) **(Without needing to attend Joint Public Hearing, or be included on postcard notification)**			(6)	**$ 8,928,901.29**

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Non-Bond Property Tax Request *(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)*	(7)	$ 8,928,899.00

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.

Property Tax Request

	General	Bond	Special Building	Total
• 2018-2019	$7,643,622	$707,070	$101,010	$8,451,702
• 2019-2020	$8,062,536	$707,071	$101,010	$8,870,617
• 2020-2021	$7,917,061	$707,071	$101,010	$8,725,142
• 2021-2022	$7,967,297	$707,071	$202,020	$8,876,388
• 2022-2023	$8,370,011	$707,071	$151,515	$9,228,597
• 2023-2024	$7,710,149	$707,071	$505,051	$8,922,271
• 2024-2025	$7,977,360	$707,071	$468,687	$9,153,118
• 2025-2026	$7,896,551	$707,071	$797,608	$9,401,230
• 2026-2027	$8,232,939	$707,071	$695,960	$9,635,970

Valuations

• 2018-2019	$862,630,350
• 2019-2020	$853,396,756
• 2020-2021	$854,896,365
• 2021-2022	$886,490,848
• 2022-2023	$912,951,598
• 2023-2024	$1,025,506,892
• 2024-2025	$1,101,732,093
• 2025-2026	$1,252,696,506
• 2026-2027	$1,371,820,017

Levies

	General	Bond	Special Building	Total
• 2018-2019	0.886083	0.081967	0.011710	0.979760
• 2019-2020	0.944758	0.082854	0.011836	1.039448
• 2020-2021	0.926084	0.082708	0.011815	1.020608
• 2021-2022	0.898746	0.079761	0.022789	1.001296
• 2022-2023	0.916778	0.077446	0.016596	1.010820
• 2023-2024	0.751838	0.068948	0.049249	0.870035
• 2024-2025	0.724074	0.064178	0.042541	0.830793
• 2025-2026	0.630364	0.056444	0.063671	0.750479
• 2026-2027	0.600147	0.051543	0.050733	0.702423

General Fund Disbursements Budgeted vs. Actual Expenses

	Budget- General	Actual
• 2018-2019	$11,178,102	$9,199,962
• 2019-2020	$11,612,355	$9,388,582
• 2020-2021	$11,773,206	$9,675,501
• 2021-2022	$12,562,932	$10,130,983
• 2022-2023	$13,561,742	$10,588,336
• 2023-2024	$13,708,310	$10,981,811
• 2024-2025	$14,012,327	$11,428,376
• 2025-2026	$14,536,998	$11,769,403
• 2026-2027	$14,849,844	

State Aid

- 2026-2027 $1,308,684

State Aid History		
Certification Year	**State Aid Paid**	**% Change from Previous Year**
2025/26	$1,315,838.00	(1.34)%
2024/25	$1,333,727.00	3.37%
2023/24	$1,290,212.00	977.21%
2022/23	$119,774.00	11.41%
2021/22	$107,511.00	(25.67)%
2020/21	$144,644.00	42.56%
2019/20	$101,464.00	(0.82)%
2018/19	$102,298.00	7.07%
2017/18	$95,547.00	796,125.00%
2016/17	$12.00	(99.99)%

Budget Summary

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	$ 11,428,378.00	$ 12,089,655.00	$ 14,849,844.00	$ 712,783.00	$ 7,412,017.00	$ 8,232,939.00
Depreciation	$ 19,525.00	$ 200,000.00	$ 1,246,483.00		$ 1,246,483.00	
Employee Benefit	$ -	$ -	$ 12,779.00	$ -	$ 12,779.00	
Activities	$ 382,446.00	$ 404,707.00	$ 450,000.00	$ -	$ 450,000.00	
School Nutrition	$ 532,214.00	$ 481,676.00	$ 562,167.00	$ -	$ 562,167.00	
Bond	$ 683,379.00	$ 686,745.00	$ 1,650,915.00	$ -	$ 950,915.00	$ 707,071.00
Special Building	$ 370,966.00	$ 400,000.00	$ 2,711,166.00		$ 2,022,166.00	$ 695,960.00
Student Fee	$ 5,500.00	$ 5,500.00	$ 9,440.00	$ -	$ 9,440.00	
TOTALS	$ 13,422,408.00	$ 14,268,283.00	$ 21,492,794.00	$ 712,783.00	$ 12,665,967.00	$ 9,635,970.00
				Bond Purposes	Non-Bond Purposes	Total
			Breakdown of Property Tax	$ 707,071.00	$ 8,928,899.00	$ 9,635,970.00

2025-2026 Tax Request and Levies

	2025-2026	2026-2027	Change
Property Valuations	1,252,696,506	1,371,820,017	10%

	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	14,536,998.00	7,896,551.00	0.630364	0.575626	14,849,844.00	8,232,939.00	0.600147	-5%	2%
Bond Fund(s) K - 12	1,661,018.00	707,071.00	0.056444	0.051543	1,650,915.00	707,071.00	0.051543	-9%	-1%
Special Building Fund	2,745,994.00	797,608.00	0.063671	0.058142	2,911,166.00	695,960.00	0.050733	-20%	6%
Total	18,944,010.00	9,401,230.00	0.750479	0.685311	19,411,925.00	9,635,970.00	0.702423	-6%	2%