

## Minutes of the Board of Education Work Session

The Board of Education regular meeting of the Crofton Community School was held on Monday, August 31, 2026 at 7:00 AM with the following attendance: **Absent:** Lisa Van Heek, **Present:** Jayne Arens, Jeremy Buschkamp, Amy Hoffman, Michael Janssen, Craig Marsh. Present: 5, Absent: 1..

The motion was made by Jayne Arens and seconded by Amy Hoffman to declare the meeting open and properly advertised by the certificate attached to these minutes. The motion passed by the following roll call vote. passed

Jayne Arens: Yea, Jeremy Buschkamp: Yea, Amy Hoffman: Yea, Michael Janssen: Yea, Craig Marsh: Yea, Lisa Van Heek: Absent  
Yea: 5, Nay: 0, Absent: 1

The motion was made by Craig Marsh and seconded by Jeremy Buschkamp to approve excusing absent board member Lisa Van Heek. The motion passed by the following roll call vote. passed

Jayne Arens: Yea, Jeremy Buschkamp: Yea, Amy Hoffman: Yea, Michael Janssen: Yea, Craig Marsh: Yea, Lisa Van Heek: Absent  
Yea: 5, Nay: 0, Absent: 1

The motion was made by Amy Hoffman and seconded by Craig Marsh to adopt the resolution increasing the school district's base growth percentage, used to determine the school district's property tax request authority, by 7%. The motion passed by the following roll call vote. passed

Jayne Arens: Yea, Jeremy Buschkamp: Yea, Amy Hoffman: Yea, Michael Janssen: Yea, Craig Marsh: Yea, Lisa Van Heek: Absent  
Yea: 5, Nay: 0, Absent: 1

The motion was made by Jayne Arens and seconded by Michael Janssen to adjourn the meeting at 7:19 am. The motion passed by the following roll call vote. passed

Jayne Arens: Yea, Jeremy Buschkamp: Yea, Amy Hoffman: Yea, Michael Janssen: Yea, Craig Marsh: Yea, Lisa Van Heek: Absent  
Yea: 5, Nay: 0, Absent: 1

The president may acknowledge any visitors at this time and provide time for public comment if Necessary.

- (Optional) Public Comment
  - The Board's Role
    - Listen - This time is meant to only listen to their opinions or thoughts.
      - Important: Do not engage in conversation with the speaker or answer questions posed by them to you.
    - Time limit - The Board should have a timer.
      - 5-minute time limit per speaker (30-minute total for all speakers)
  - Speaker Identification (Neb. Rev. Stat. 84-1412):
    - Any member of the public desiring to address the body shall be required to identify himself or herself, including an address and the name of any organization represented by such person, unless the address requirement is waived to protect the security of the individual.



## 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

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### RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for **Knox County School District 54-0096**, commonly known as **Crofton Community School** (the "School District"), is planning the School District's annual budget for the 2026-2027 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to 7%.

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2026-2027 budget in an amount of \_\_\_\_%.

Said Resolution was adopted by the Board of Education by a vote of \_\_\_\_ to \_\_\_\_ on the \_\_\_\_ day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
President of the Board of Education

ATTEST:

\_\_\_\_\_  
Secretary of the Board of Education



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## **7% PROPERTY TAX AUTHORITY INCREASE**

LB 243—3% cap on annual property tax request increases

| <b>SY</b>    | <b>Extra Property Tax Authority Approved</b> | <b>\$ Amount</b> | <b>\$ Amount of Property Tax Authority Used</b> |
|--------------|----------------------------------------------|------------------|-------------------------------------------------|
| <b>23-24</b> | No                                           | — — —            | — — —                                           |
| <b>24-25</b> | Yes                                          | \$481,716        | \$223,809                                       |
| <b>25-26</b> | Yes                                          | \$519,974        | \$0                                             |
| <b>26-27</b> |                                              | \$530,086        | Likely \$0                                      |

1. The Board is voting to increase the Base Growth Percentage which is used to determine the “Property Tax Request Authority”. This will have the effect of increasing the Property Tax Authority for the current year.
  - a. We are not increasing our budget by 7%
  - b. We are not increasing property taxes by 7%
  - c. We are not receiving 7% more in State aid
  - d. The extra authority provides additional budget flexibility while working under the budget and spending lids enacted by the Nebraska Legislature
  - e. Passing the extra authority also meets our goal of protecting the district’s financial health
  - f. We have proven that if we pass the 7% authority we can avoid spending it
2. Our SY 2627 “Property Tax Request Authority” as certified by NDE
  - a. \$6,342,605
  - b. With an additional 7% +\$530,086
  - c. Equals: \$6,872,691
3. \$5.4M is our estimated SY 2627 property tax request counting against our property tax authority —Our estimated Property Tax Request puts us well under our Property Tax Authority
  - a. \$5.4M requesting
  - b. \$6.8M authority
  - c. And we’ll likely spend none of it
4. 70% of the Board must approve for it to pass. 6 member board requires 5 yes votes
5. We get one chance each year to do our budget. There is always the chance another bill like LB243 comes around and the Legislature does some calculation based on the prior year’s tax request. We may not need the extra authority this year, or next year, but 3 years down the road...
6. “Budgeting” and “Spending” are two completely different topics