

Minutes of the Board of Education Work Session

The Board of Education regular meeting of the Crofton Community School was held on Monday, September 14, 2026 at 6:30 PM with the following attendance: **Present:** Jayne Arens, Jeremy Buschkamp, Amy Hoffman, Michael Janssen, Craig Marsh, Lisa Van Heek. Present: 6..

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: Yea
Yea: 6, Nay: 0

The motion was made by Jayne Arens and seconded by Craig Marsh to to adjourn the meeting at 6:35 pm. 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: Yea
Yea: 6, Nay: 0

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