

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 Immediately following the Budget Hearing 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 Michael Janssen and seconded by Lisa Van Heek 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 Jeremy Buschkamp and seconded by Jayne Arens to adjourn the meeting at 6:46 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 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