2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 54-0096 **Class #: II**

Crofton Community School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Knox County

This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 5,177,015.00	$ 5,177,015.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 303,030.00	$ 303,030.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 5,480,045.00	$ 5,480,045.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ -	Principal
$ -	Interest
$ -	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 901,019,866

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [X] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 54-0096
Crofton Community School

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,700,399.00	4,087,755.00	5,125,245.00	9,213,000.00	1,470,000.00	7,374,088.00	8,844,088.00	368,912.00	9,213,000.00
Depreciation	168,390.00	268,390.00		268,390.00			268,390.00		268,390.00
Employee Benefit	346,004.00	348,004.00		348,004.00			348,004.00	-	348,004.00
Contingency	-	-		-			-		-
Activities	227,905.00	530,905.00		530,905.00			530,905.00	-	530,905.00
School Nutrition	184,736.00	637,236.00		637,236.00			637,236.00	-	637,236.00
Bond	5,134.00	5,234.00	-	5,234.00			5,234.00	-	5,234.00
Special Building	2,221,331.00	8,222,831.00	300,000.00	8,522,831.00			8,522,831.00		8,522,831.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	4,853,899.00	14,100,355.00	5,425,245.00	19,525,600.00	1,470,000.00	7,374,088.00	19,156,688.00	368,912.00	19,525,600.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,125,245.00	-	300,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	51,770.00	-	3,030.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,177,015.00	-	303,030.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 916,856.00	$ 220,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
700,399.00	-	221,331.00	-

County-District # 54-0096

Crofton Community School

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	3,059,888.00	5,973,399.00	3,000,000.00	8,973,399.00	865,000.00	6,408,000.00	7,273,000.00	1,700,399.00
Depreciation	141,390.00	248,390.00		248,390.00			80,000.00	168,390.00
Employee Benefit	464,004.00	466,004.00		466,004.00			120,000.00	346,004.00
Contingency	-	-		-			-	-
Activities	254,905.00	597,905.00		597,905.00			370,000.00	227,905.00
School Nutrition	198,800.00	522,300.00		522,300.00			337,564.00	184,736.00
Bond	4,634.00	5,134.00	-	5,134.00			-	5,134.00
Special Building	1,974,631.00	2,021,331.00	300,000.00	2,321,331.00			100,000.00	2,221,331.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	6,098,252.00	9,834,463.00	3,300,000.00	13,134,463.00	865,000.00	6,408,000.00	8,280,564.00	4,853,899.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
$	220,000.00

County-District # 54-0096

Crofton Community School

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,519,275.00	5,405,168.00	4,210,722.00	9,615,890.00	800,762.00	5,755,240.00	6,556,002.00	3,059,888.00
Depreciation	124,417.00	227,141.00		227,141.00			85,751.00	141,390.00
Employee Benefit	441,504.00	464,004.00		464,004.00			-	464,004.00
Contingency	-	-		-			-	-
Activities	240,957.00	617,017.00		617,017.00			362,112.00	254,905.00
School Lunch	184,966.00	475,242.00		475,242.00			276,442.00	198,800.00
Bond	4,588.00	4,634.00	-	4,634.00			-	4,634.00
Special Building	1,371,937.00	1,958,744.00	288,150.00	2,246,894.00			272,263.00	1,974,631.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 3,887,644.00	9,151,950.00	4,498,872.00	13,650,822.00	800,762.00	5,755,240.00	7,552,570.00	6,098,252.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
$	250,869.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Mark Wragge**
ADDRESS	**PO Box 429**
CITY & ZIP CODE	**Crofton 68730**
TELEPHONE	**402-388-2440**
WEBSITE	**http://www.croftonschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Craig Marsh	Mark Wragge	Mark Wragge
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-388-2440	402-388-2440	402-388-2440
EMAIL ADDRESS	cmarsh@croftonwarriors.org	mwragge@croftonwarriors.org	mwragge@croftonwarriors.org

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

[ ] Board Chairperson

[ ] Clerk / Treasurer / Superintendent / Other

[X] Preparer

Crofton Community School

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,311,085.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

11,026,849.00 (2025 Real Growth Value per Assessor) / 804,857,811.00 (Prior Year Total Real Property Valuation per Assessor) = 1.37 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.37 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 178,983.56

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 5,490,068.56**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 5,480,045.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Crofton Community School — SUBDIVISION NAME

Knox — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Wynot, Crofton	2025-2026	Classes
ESU 1	2025-2026	Education Services

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Crofton Community School — SUBDIVISION NAME

Knox — COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Crofton Community School

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 54-0096

Crofton Community School

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ -

DO NOT ADD OR DELETE ROWS, OR MAKE ANY OTHER CHANGES TO THIS SCHEDULE

Crofton Community School
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	5,177,015.00	-	303,030.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,177,015.00	-	303,030.00	-
14	Assessed Valuation	901,019,866	901,019,866	901,019,866	901,019,866
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.574573	0.000000	0.033632	0.000000
16	Total Levy for Compliance	0.608205			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy	
General Fund	$ 5,177,015.00	$ 901,019,866	0.574573	
Special Building Fund	$ 303,030.00	$ 901,019,866	0.033632	
Bond Fund	$ -	$ 901,019,866	0.000000	
Bond Fund	$ -	$ 901,019,866	0.000000	If you have need for separate Bond levies, put amounts in I11 and I12
Bond Fund	$ -	$ 901,019,866	0.000000	
QCPUF Fund	$ -	$ 901,019,866	0.000000	
QCPUF Fund	$ -	$ 901,019,866	0.000000	If you have need for separate QCPUF Fund, put amount in cell I14
	$ -	$ 901,019,866	0.000000	
	$ -	$ 901,019,866	0.000000	
	$ -	$ 901,019,866	0.000000	
	$ -	$ 901,019,866	0.000000	
	$ -	$ 901,019,866	0.000000	
	$ -	$ 901,019,866	0.000000	
Total	$ 5,480,045.00		$ 0.608205	

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract *(Mark Wragge)*

Notice is hereby given that Crofton Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on January 13, 2025 at 6:00 pm at the high school library in Crofton, Nebraska.

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 137,500.00	$ 137,500.00	**$ 275,000.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 30,217.44	$ 30,217.44	$ 60,434.88
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 24,236.54	$ 24,236.54	$ 48,473.08
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 676.00	$ 676.00	$ 1,352.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 192,629.98**	**$ 192,629.98**	**$ 385,259.96**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Crofton Community School passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Crofton Community School resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	$	5,177,015.00
Bond Fund:	$	-
Special Building Fund:	$	303,030.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 11.95 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.589453 per $100 of assessed value.

4. Crofton Community School proposes to adopt a property tax request that will cause its tax rate to be 0.608205 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Crofton Community School will increase (decrease) last year's budget by 50.22 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Craig Marsh, seconded by Amy Hoffman

Voting yes were:

Jeremy Buschkamp

Jayne Arens

Craig Marsh

Lisa Van Heek

Michael Janssen

Amy Hoffman

Voting no were:

Dated this 8th day of September, 2025

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 8 day of September, 2025 at 7:00 o'clock, P.M., at Crofton Community School 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 6,556,002.00	$ 7,273,000.00	$ 8,844,088.00	$ 368,912.00	$ 4,087,755.00	$ 5,177,015.00
Depreciation	$ 85,751.00	$ 80,000.00	$ 268,390.00		$ 268,390.00	
Employee Benefit	$ -	$ 120,000.00	$ 348,004.00	$ -	$ 348,004.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 362,112.00	$ 370,000.00	$ 530,905.00	$ -	$ 530,905.00	
School Nutrition	$ 276,442.00	$ 337,564.00	$ 637,236.00	$ -	$ 637,236.00	
Bond	$ -	$ -	$ 5,234.00	$ -	$ 5,234.00	$ -
Special Building	$ 272,263.00	$ 100,000.00	$ 8,522,831.00		$ 8,222,831.00	$ 303,030.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,552,570.00	$ 8,280,564.00	$ 19,156,688.00	$ 368,912.00	$ 14,100,355.00	$ 5,480,045.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 5,480,045.00	$ 5,480,045.00

Notes:

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 8 day of, September 2025 at Immediately following the budget hearing o'clock 7:00 P.M., at Crofton Community School High School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	804,857,811	901,019,866	12%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025	2024-2025	2024	Property Tax Rate	2025-2026	2025-2026	Proposed	Change	Change in
General Fund	8,450,838.00	4,907,045.00	0.609678	0.544610	8,844,088.00	5,177,015.00	0.574573	-6%	5%
Bond Fund(s) K - 12	5,128.00		0.000000	0.000000	5,234.00	-	0.000000	#DIV/0!	2%
Special Building Fund	2,300,827.00	404,040.00	0.050200	0.044843	8,522,831.00	303,030.00	0.033632	-33%	270%
Total	10,756,793.00	5,311,085.00	0.659879	0.589453	17,372,153.00	5,480,045.00	0.608205	-8%	61%

Notes:

(1) The example publications included here are solely to hear taxpayer input at the tax request hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Tax Request Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publication includes all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

(3) If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. If the tax request does not exceed the allowable growth percentage, you will continue to hold the Special Hearing to set Final Tax Reqeust as has been done in the past.

The

Crofton Journal

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

Brook D. Curtiss and/or April Curtiss, being duly sworn upon oath, deposes and says that he/she/they are the publisher of The Crofton Journal, a legal newspaper under the Statutes of Nebraska and printed and published weekly in Crofton, Knox County, Nebraska, and of general circulation of said county.

That said Crofton Journal at all times herein stated has been printed in the English language and has a bona fide circulation of more than 300 copies weekly, and that said newspaper has been published within the County of Knox for more than fifty-two weeks prior to the first publication of the annexed notice, and that said newspaper is printed in part in an office maintained by said Crofton Journal at Crofton, Knox County, Nebraska.

That the annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 4th day of Sept, 2025, and the last publication was on the — day of —, 20—.

Subscribed in my presence and sworn to before me this 5th day of September, 2025.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 198.00 Proofs $ — ; Total $ 198.00

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 8 day of September, 2025 at 7:00 o'clock, P.M., at Crofton Community School 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 6,556,002.00	$ 7,273,000.00	$ 8,844,088.00	$ 368,912.00	$ 4,087,755.00	$ 5,177,015.00
Depreciation	$ 85,751.00	$ 80,000.00	$ 268,390.00		$ 268,390.00	
Employee Benefit	$ -	$ 120,000.00	$ 348,004.00	$ -	$ 348,004.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 362,112.00	$ 370,000.00	$ 530,905.00	$ -	$ 530,905.00	
School Nutrition	$ 276,442.00	$ 337,564.00	$ 637,236.00	$ -	$ 637,236.00	
Bond	$ -	$ -	$ 5,234.00	$ -	$ 5,234.00	$ -
Special Building	$ 272,263.00	$ 100,000.00	$ 8,522,831.00		$ 8,222,831.00	$ 303,030.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,552,570.00	$ 8,280,564.00	$ 19,156,688.00	$ 368,912.00	$ 14,100,355.00	$ 5,480,045.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ --	$ 5,480,045.00	$ 5,480,045.00

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Crofton Journal

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That the annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 4th day of Sept., 2025, and the last publication was on the ___ day of _____, 20___.

Subscribed in my presence and sworn to before me this 5th day of September, 2025.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 99.00 Proofs $ — ; Total $ 99.00

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 8 day of September 2025 at/immediately following the hearing o'clock 7:30 P.M. at Crofton Community School High School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2024-2025	2025-2026	Change
	894,857,815	901,019,886	12%

2024-2025 Budget Information

Fund	2024-2025	2024-2025	2024	Property Tax Rate
General Fund	8,460,838.00	7,907,946.00	0.609678	0.544610
Bond Fund(s) K-12	5,126.00	0.00	0.000000	0.000000
Special Building Fund	2,309,827.00	204,040.00	0.050290	0.044843
Total	10,795,793.00	8,111,986.00	0.659879	0.589453

2025-2026 Budget Information

2025-2026	2025-2026	Proposed	Change	Change In
17,372,153.00	8,522,831.00	0.933682	33%	270%
5,480,945.00	303,930.00	0.033682	-93%	61%
22,853,098.00	8,826,761.00	0.967364	9%	9%
5,177,035.00	5,177,035.00	0.574573	5%	5%
0.00	0.00	0.000000	#DIV/0!	2%
31,843,088.00	13,826,831.00	1.508205	14%	14%

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Crofton Journal

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COUNTY OF KNOX } ss

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That the annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 14th day of August, 2025, and the last publication was on the _____ day of _____, 20____.

Brook D. Curtiss

Subscribed in my presence and sworn to before me this 18th day of August, 2025.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 23.45 Proofs $ —; Total $ 23.45

NOTICE OF MEETING
Crofton Community Schools
Board of Education Budget Meeting
Thursday, August 21, 2025
7:00 PM
Posted Locations:
-Crofton Journal
-https://www.croftonschools.org/
Posted Date: 8/14/2025
Meeting Location: Crofton High School
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. Public Comment
3. NEW BUSINESS (Review, discuss, and take all necessary action)
3.1. Discuss, consider, and take all necessary action to adopt resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7%.
3.2. Renew contract with Northland Securities
4. ADJOURN
This agenda contains a list of subjects known at the time of its distribution on August 14, 2025. 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.
C33-A14
ZNEZ

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{certification required on or before August 20th of each year}

TO: CROFTON SCHOOL DISTRICT
MARK WRAGGE, SUPERINTENDENT
PO BOX 429
CROFTON NE 68730-0429

TAXABLE VALUE LOCATED IN THE COUNTY OF KNOX

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
#96 CROFTON SCHOOL	3	54-0096		554,490,570	9,680,114	513,415,843	1.89

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I CHRISTA M BECKMANN, KNOX County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Christa M Beckmann
(signature of county assessor)

August 14, 2025
(date)

CC: County Clerk, KNOX County
CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request* ***excludes*** *the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

14,756,996 Pers Prior
14,504,618 Pers Value

498,658,847 Real Prior
539,985,952 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{certification required on or before August 20th of each year}

TO: CROFTON PUBLIC SCHOOL
PO BOX 429
CROFTON, NE 68730-0429

TAXABLE VALUE LOCATED IN THE COUNTY OF CEDAR

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
CROFTON 96	3	54-0096		346,529,296	1,346,735	291,441,968	0.46

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I JANELLE HEIKES, CEDAR County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Janelle Heikes
(signature of county assessor)

8/18/25
(date)

CC: County Clerk, CEDAR County
CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request* ***excludes*** *the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

12,198,316 Pers Prior
13,156,326 Pers Value

279,243,652 Real Prior
333,372,970 Real Value

Minutes of the Board of Education Meeting

The Board of Education regular meeting of the Crofton Community School was held on Monday, September 8, 2025 immediately following the Tax Request 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 Amy Hoffman and seconded by Michael Janssen 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 Lisa Van Heek and seconded by Craig Marsh to approve the consent agenda. 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

In Administrative time, Ms. Higgins, Mr. Ostermeyer, and Mr. Wragge, all presented their reports to the Board members.

The motion was made by Jayne Arens and seconded by Craig Marsh to approve the 2025 - 2026 district budget, as presented. 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 Craig Marsh and seconded by Amy Hoffman to approve the 2025 - 2026 tax request resolution, as presented.

INSERT RESOLUTION HERE

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 Lisa Van Heek to approve the school's option enrollment resolution, as presented. 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 Amy Hoffman and seconded by Michael Janssen to approve the temporary teaching contract of Dan Hall, as a 7-12 math teacher for the second semester, beginning in January 2026. 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 Craig Marsh and seconded by Lisa Van Heek to approve the wrestling building lease agreement for this year's wrestling season with the City of Bloomfield, as presented. 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

Discussion was held on a location for JH wrestling practice. After discussions, it was decided that for now, they would practice here in Crofton.

The motion was made by Craig Marsh and seconded by Michael Janssen to authorize Mr. Wragge to purchase a replacement vehicle for up $35,000, for special education. 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

Mr. Wragge informed the board members that once all the ballots are gathered after 5:00 pm, they will be counted for the bond, and results should be available Tuesday evening.

The motion was made by Craig Marsh and seconded by Lisa Van Heek to set the next meeting for October 13, 2025, at 7:00 pm, and to adjourn the meeting at 8:37 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

Dana Wortmann, Acting Secretary

Minutes of the Board of Education Meeting

The Board of Education special meeting of the Crofton Community School was held on Thursday, August 21, 2025 at 7:00 pm, 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 Jeremy Buschkamp and seconded by Michael Janssen 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 Amy Hoffman to approve excusing absent board member 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

Mr. Wragge discussed increasing the district's base growth percentage and read the resolution to board members.

The motion was made by Craig Marsh and seconded by Michael Janssen to adopt the resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 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 Amy Hoffman to renew the contract for municipal advisor services with Northland Securities. 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 Michael Janssen to adjourn the meeting at 7:20 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: Absent; Yea: 5, Nay: 0, Absent: 1

Jayne Arens, Secretary

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 2025–2026 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 2025–2026 budget in an amount of 7 %.

Said Resolution was adopted by the Board of Education by a vote of 5 to 0 on the 21st day of August, 2025.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

District Number: 54-0096-000
District Name: CROFTON COMMUNITY SCHOOLS
District Phone: (402)388-2440

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	6,542,921
Access to Prior Year's Unused Budget Authority [Maximum Amount: $127,667]	A-355	127,667
Total Adjusted Budget Authority	A-361	6,670,588
Total Allowable Budget Authority	A-780	6,670,588

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	8,844,088
2025/26 Special Grant Funds List	B-110	703,500
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,470,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,670,588
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	180,800
2025/26 General Fund Expenditure Growth	B-162	127,667
Adjusted Unused Budget Authority	B-165	53,133

2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	53,133

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○Yes ◉No

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	3,979,840
2025/26 General Fund Necessary Cash Reserve	C-300	368,912
2025/26 Depreciation Fund Total Requirements	C-310	268,390
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	637,302

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No

Certified Assessed Valuation	B-490	901,019,866

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	5,782,236
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	519,974
Enter the amount approved by the School Board.	D-140	519,974
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	6,302,210
2025/26 Property Tax Request General Fund	D-210	5,177,015
2025/26 Property Tax Request Special Building Fund	D-220	303,030
2025/26 Total Property Tax Request	D-230	5,480,045
2025/26 Unused Property Tax Request Authority	D-240	822,165
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	528,000

Recalculates LC-2 after making changes	Recalculate LC-2
Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)*	Save LC-2
Submit completed LC-2 to NDE. Upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)*	Logout

District Number: 54-0096-000
District Name: CROFTON COMMUNITY SCHOOLS
District Phone: (402)388-2440

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	703,500

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career and Technical Eduation Grants (State)	1.157	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0

ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	53,133
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	0
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	650,367
Idea Part C - Planning Region Team	1.307	0
IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0

Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0

Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0