**Special Board of Education Meeting**
Wednesday, July 8, 2026
6:00 PM
Tecumseh Site Elementary, Room 106
358 North 6th Street
Tecumseh, NE 68450

1. Call to Order and Roll Call
2. Regular Agenda-Business
    - 2.1. Property Tax Request Authority — Discuss, consider, and take all necessary action to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7%.
    - 2.2. Public Comment
3. Adjournment

# 2026/27 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

**COUNTY:** JOHNSON
**COUNTY-DISTRICT NUMBER:** 49-0050-000
**DISTRICT NAME:** JOHNSON CO CENTRAL PUBLIC SCHS

| | | |
|---|---|---|
| **Certified Budget Authority** | **$9,409,739** | **Budget Based** |
| **Allowable Reserve Percentage** | **45 %** | |
| **Access to Prior Year's Unused Budget Authority** | **$183,605** | |

**Certified Budget Authority:**

Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation: *((GFBE - SGF - SPED - GFLE) X 1.025))*

Student Growth Adjustment Calculation: *((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))*

Formula Needs Calculation: *((FN X 1.10) - (SPED X 1.025))*

| | | Data Source |
|---|---|---|
| GFBE | 2025/26 General Fund Budget | 2025/26 LC-2 Line B-100 |
| SGF | 2025/26 Special Grant Funds | 2025/26 LC-2 Line B-110 |
| SPED | 2025/26 Special Education Budget | 2025/26 LC-2 Line B-120 |
| GFLE | 2025/26 General Fund Lid Exclusions (Schedule A) | 2025/26 LC-2 Line B-130 |
| SGA | 2026/27 Student Growth Adjustment | 2026/27 State Aid |
| SGACORR | 2026/27 Student Growth Correction | 2026/27 State Aid |
| FN | 2026/27 Formula Needs | 2026/27 State Aid |

2026/27 Basic Allowable Growth Rate (BAGR) is 2.5%.

**Access to Prior Year's Unused Budget Authority:**

This amount is equal to the lesser of 2% of 2025/26 adjusted expenditures (2% of LC-2 Line B-140) or 2025/26 Total Unused Budget Authority (LC-2 Line B-175) *if the district has Unused Budget Authority available.*

***Please Note:*** ***To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2026/27 LC-2.***

For further information on how this data was calculated, see the "Budget Text" document available here **www.education.ne.gov/fos/budgeting-school-district**. For questions, contact School Finance at (402) 540-0649 or (402) 450-1418.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
**2026/27 STATE AID CERTIFICATION**

**JOHNSON CO CENTRAL PUBLIC SCHS ( 49-0050-000 )**

*FORMULA STUDENTS CALCULATION*

| | | | | | | |
|---|---|---|---|---|---|---|
| ( Fall Membership | ADM/FM Ratio | ) | + | Contracted Out | = | Formula Students |
| ( 435 | 1.0023634609 | ) | + | 0 | = | 436.03 |
| KDG Adjustment | ( 0 students x .5 ) | | | times ADM Factor | = | 0.00 |
| Early Childhood (003) | ( 10 students x 521.5 hours / 1,032 hours x .6 ) | | | | = | 3.03 |
| Early Childhood (003) | ( 7 students x 1,032.0 hours / 1,032 hours x .6 ) | | | | = | 4.20 |
| *Total Formula Students* | | | | | | *443.26* |

*FORMULA NEEDS CALCULATION*

| | |
|---|---|
| Basic Funding | 7,225,020 |
| Poverty Allowance | 338,139 |
| Limited English Proficiency Allowance | 85,067 |
| Focus School & Program Allowance | 0 |
| Summer School Allowance | 2,201 |
| Special Receipts Allowance | 914,223 |
| Transportation Allowance | 334,657 |
| Elementary Site Allowance | 0 |
| Distance Education & Telecommunications Allowance | 17,382 |
| Averaging Adjustment | 0 |
| New School Adjustment | 0 |
| Student Growth Adjustment | 0 |
| Community Achievement Plan Adjustment | 0 |
| Limited English Proficiency Allowance Correction | 0 |
| Student Growth Adjustment Correction | 0 |
| Poverty Allowance Correction | 0 |
| Non Qualified LEP Adjustment | 0 |
| Total Calculated Formula Needs | 8,916,689 |
| Formula Needs Stabilization | 0 |
| Total Formula Needs | 8,916,689 |

*FORMULA RESOURCES CALCULATION*

| | | |
|---|---|---|
| Yield From Local Effort Rate | 1,081,153,402 / 100 x 1.0000000000 | 10,811,534 |
| Net Option Funding | | 0 |
| Allocated Income Tax Funds | | 69,174 |
| Other Actual Receipts | | 1,573,269 |
| Community Achievement Plan Aid | | 0 |
| Foundation Aid Included in Resources | | 398,934 |
| Total Formula Resources | | 12,852,911 |

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0867 or (402) 471-4320.

Due to delayed federal poverty low-income data, prior-year data was used.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
**2026/27 STATE AID CERTIFICATION**

**JOHNSON CO CENTRAL PUBLIC SCHS ( 49-0050-000 )**

*STATE AID CALCULATION*

| | |
|---|---|
| Equalization Aid | 0 |
| Net Option Funding | 0 |
| Allocated Income Tax Funds | 69,174 |
| Community Achievement Plan Aid | 0 |
| Foundation Aid Included in Resources | 398,934 |
| Foundation Aid Outside of Resources | 265,956 |
| Total State Aid Calculated | 734,064 |
| Prior Year (2025/26) State Aid Correction | (4,525) |
| **Total State Aid** | **729,539** |
| Carryover Adjustment from years prior to 2026/27 | 0 |

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0867 or (402) 471-4320.

Due to delayed federal poverty low-income data, prior-year data was used.

**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 **Johnson County School District 49-0050**, commonly known as **Johnson County Central Public Schools** (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 6%.

Said Resolution was adopted by the Board of Education by a vote of _ to _ on the 8th day of July, 2026.

__________________________________
President of the Board of Education

ATTEST:

________________________________
Secretary of the Board of Education

# JCC Tax Request Authority & Budget Authority
# July 2026

**All the numbers below are our preliminary numbers. These are subject to change as we go through the budget building process.*

Tax Request Authority

- The total amount a district can **<u>tax</u>** for.
- Includes General Fund and Building Fund. QCPUF is not included.
- $10,016,550 (w/ 70% Board Approval $10,859,540).

Budget Authority

- The total amount a district can **<u>budget</u>** for.
- General Fund only.
- $9,409,739.
- Grants and state aid help with the Budget, therefore it is not all on local taxes.
- Special Education is not included in the Budget Authority.

Subtracting the Budget Authority from the Tax Request Authority would leave $606,811 left available to tax for the Building Fund. Projected valuations have 1 cent valuing at $119,750. This would mean the district would be able to levy for 5 cents for the Building Fund if the 7% increase is not approved. If it is approved, this would give the district a total of $1,449,801 available to levy for the Building Fund. This would be just over 12 cents on the levy. This can change as we continue to build the budget and add in exclusions and state aid.

As you can see, when creating the 26-27 General Fund Budget, we would hit the Budget Authority lid prior to being able to utilize all of the Tax Request Authority. However, if we want to continue to utilize all of the allowable 14 cents for Building Fund, we will need the rest of the Tax Request Authority to do so.

- A school district CANNOT go over budget. If something comes up, even if the district has money in the Cash Reserve, the district CANNOT go over budget to pay for the unexpected expense.
- If something comes up, and there is no money in the Necessary Cash Reserve (cash on hand or in the bank), the district cannot simply go to the bank to get a line of credit or loan if it will cause the district to go over budget.
- Spending over budget is not allowed.
- A line of credit (loan) can be done mid-year, and could be necessary, only if the amount is budgeted. However, budgeting for something does not mean a district has the available funds to pay for it. If taxes do not come in, the money isn't there. This is why it is important to have a Necessary Cash Reserve.

Nebraska Department of Education
School Finance and Organizational Services

# Explanation of 2026/27 Property Tax Authority Calculation

**SECTION A – TOTAL PROPERTY TAX & NON-PROPERTY TAX REVENUE**

From the General and Special Building Funds only – Data collected and added together from the following sources:

- Property tax requests from the current budget year (Source 2025-26 LC-2)
- Non-property tax revenue reported in the previous year's Annual Financial Report (2023-24 AFR)
- 2024/25 SPED reimbursement as reported in the final FFR June 2025
- 2025/26 TEEOSA paid, including prior year correction

**SECTION B – TOTAL BASE GROWTH %**

The sum of the following percentages:

- 3%
- The annual percentage increase in the student enrollment of the school district multiplied by:
    - One if the school district's student enrollment has grown by an average of 3% over the preceding 3 years and 150 students over the 3 years; seven-tenths if the school district's student enrollment has grown by an average of 3% over the preceding 3 years; or four-tenths if the growth average is below 3%
- The percentage obtained by first dividing the annual increase in the total number of limited English proficiency students in the school district by the student enrollment of the school district and then multiplying the quotient by fifteen hundredths
- The percentage obtained by first dividing the annual increase in the total number of poverty students in the school district by the student enrollment of the school district and then multiplying the quotient by fifteen hundredths

**SECTION C – REVENUE CAP**

Total Property Tax & Non-Property Tax Revenue (Section A) multiplied by Total Base Growth Percentage total (Section B). This amount is the upcoming year's (2025-26) total revenue subject to the property tax cap authority calculation.

**SECTION D – PROPERTY TAX REQUEST AUTHORITY**

The sum of the Revenue Cap (Section C)

- LESS: Non-property tax revenue reported in the most recent available year's Annual Financial Report (2024-25 AFR) for the General and Special Building Funds. At certification data is updated with amended AFR data.
- LESS: 2025/26 SPED reimbursement amount (model uses estimate from November 2025 SPED FFR, certification is revised with final to pay in 2025/26)
- LESS: TEEOSA to be paid in the upcoming fiscal year including foundation aid and prior year correction

- PLUS: Prior years' unused property tax authority (2025-26 LC-2)

2025-26 Property Tax Request Authority is the maximum amount a district may request between its General and Building fund tax requests without additional Board approval. This amount does not take into account the levy or spending authority requirements, which may limit a district's request to an amount below its property tax request authority.

**SECTION E - ADDITIONAL BASE GROWTH PERCENTAGE**

With 70% Board approval the following additional percentage will apply:

- 7% with average daily membership of 471 students or less
- 6% with average daily membership of 472-3044 students
- 5% with average daily membership of 3045-10,000 students
- 4% with average daily membership of 10,001 or more students

**SECTION F – ADDITIONAL PROPERTY TAX AUTHORITY IF BOARD APPROVED**

Total Property Tax & Non-Property Tax Revenue (Section A) from the base year (2025-26) multiplied by the Additional Base Growth Percentage (Section E). This is the amount of additional property taxes for the General and Building fund that may be levied if the district obtains 70% board approval.

**SECTION G – PROPERTY TAX REQUEST AUTHORITY Including additional board-approved amount**

Sum of Property Tax Request Authority (Section D) and Additional Property Tax Authority (Section F) for the upcoming year (2026-27), which is the maximum amount a district could levy in the General and Special Building funds without obtaining a voter-approved override.