

Board Retreat

Tuesday, July 21, 2026

5:00 PM

Eugene T. Mahoney SP, Sandstedt-Platte Conference Room
28500 W Park Hwy
Ashland, NE 68003

1. Call to Order/Roll Call
2. Discussion
 - 2.1. Board Roles, Responsibilities and Legal Issues — Discussion with KSB Legal Counsel, Mr. Coady Pruett, pertaining to the school board's roles, responsibilities and other miscellaneous issues.
 - 2.2. Board Mission and Vision — Discussion pertaining to the JCC Board of Education Mission and Vision Statements.
 - 2.3. Board Goals — Discussion pertaining to setting short-term and long-term goals for the board and school district.
 - 2.4. Budget Preview — Discussion pertaining to the 2026-2027 budget.
 - 2.5. Future Building Bond — Discussion pertaining to a future bond election for the purpose of construction of a new facility.
3. Adjournment

2025-2026

- GOAL: Successful bond initiative.
- GOAL: Make progress toward improving the high school facilities.
- GOAL: Work toward making the lunch program financially solvent.
- GOAL: Maintain a healthy cash reserve.

2024-2025

- GOAL: Continue Planning for Future Construction Bond
- GOAL: Monitor the Four Day Week
 - Attendance numbers.
 - Evaluate and assess operations.
 - Test scores.
 - Staff absences.
- GOAL: Purchase Property for Future Construction
- GOAL: Administrative Organization

2023-2024

- GOAL: Get all educational programming to one site.
- New facility on Wilson ground or adding on and renovations?
- GOAL: Give maintenance priorities.
- GOAL: Give technology priorities.
- GOAL: Determine how options for facilities will impact educational offerings/programming.
- GOAL: Continue to explore the prospect of programming with a 4-day school week.
- GOAL: Pass a successful bond to improve the facilities of the district.

2022-2023

- GOAL: Continue to Build Cash Reserve.
- GOAL: Continue to Build Building Fund.
- GOAL: Being fiscally responsible.
 - Don't throw good money away at facilities that are not in our long term future.

2021-2022

- GOAL: Continue to Build Cash Reserve.
- GOAL: Continue to Build Building Fund.
- GOAL: Being fiscally responsible.

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
<i>Total Formula Students</i>						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.

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: $((GFBE - SGF - SPED - GFLE) \times 1.025)$

Student Growth Adjustment Calculation: $((GFBE - SGF - SPED - GFLE) + (SGA \pm SGACORR))$

Formula Needs Calculation: $((FN \times 1.10) - (SPED \times 1.025))$

		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.