

**Cozad Community Schools
Board of Education Special Meeting
Monday, July 28, 2025 7:00 PM
Office of the Superintendent**

Mission: Cozad Community Schools, in partnership with family and community, prepares students to be successful lifelong learners through quality education.

Vision: Cozad Creates Success

Values - Guiding Principles

Respect - Trust, appreciate, celebrate, value, act with urgency

Integrity - Do the right thing, deliver highest quality instruction and practice full accountability

Teamwork - Teamwork at all levels districtwide, recognize and celebrate, have fun and enjoy

Innovation - Positive attitude, open to new ideas,

Courage - Embrace change and take calculated risk, encourage others, communicate directly with respect

1. BOARD OF EDUCATION SPECIAL MEETING 7:00 P.M.

1.1. Call to Order, Roll Call

1.2. Pledge of Allegiance

1.3. Nebraska Open Meeting Law, Publication of Meeting

This meeting has been preceded by advance notice and is hereby declared to be in open session. A current copy of the Nebraska Open Meetings Act is posted on the West wall of the meeting room.

Notice of this meeting was given in advance by publication in the Cozad Local and posted on the Cozad Community Schools website and at the District Office, Cozad Post Office and Wilson Public Library. Notice of this meeting was also given in advance to all members of the Board of Education. The order of agenda items may be changed when deemed necessary.

The board may choose to enter closed (executive) session to discuss any matter for which closed (executive) session is lawful and appropriate.

1.4. Excused/Unexcused Board Member Absence

2. APPROVAL OF THE AGENDA

This agenda item enables the board to validate if an item was added prior to the 24-hour period before the board meeting. If an item was added, the board may verify when the modifications were made and when the updated agenda was posted to the district website.

3. PUBLIC COMMENT

The Board of Education invites you to offer comments during the public comments portion of the agenda. This is the portion of the meeting when members of the public may speak to the board.

We have _____ speakers who have signed up to speak. We will allow ____ minutes per speaker for a total of _____ minutes.

During the public comment portion of this meeting, those who have signed up need to be allowed to speak without interruption for the time allotted by the Board. We understand that people may have strong feelings about the issues they come to speak about. We ask that you respect the opinions of all who speak and that you refrain from applause, conduct that interferes with the Board meeting, or other outbursts during the

presentations. Offensive language, vulgar personal attacks, or hostile conduct will not be tolerated. If the Board President determines any statement or comment constitutes offensive language, a vulgar personal attack, or hostile conduct, then the Board President will rule the person out of order, and the person forfeits any remaining time. You should be further advised that there is no legal protection for any comments that are made, including slanderous comments. Each person should choose their words carefully.

The Board is not obligated to respond to public comments or questions because such dialogue could violate the Open Meetings Act.

During the meeting, including during public comment, comments, outbursts, or interruptions from the audience will not be tolerated. After public comment, the Board will conduct its business. Remember that this is a public meeting, not a meeting of the public. Individuals wishing to speak must do so during public comment. Any attendee who chooses to interrupt Board business will be deemed out of order and may be asked to leave. Refusal to do so may result in removal.

The board needs to be allowed to conduct our business in this public setting uninterrupted. Any questions or concerns that arise from this meeting can be addressed via phone or email to the administration or Board after the meeting has concluded.

If the subject of your public comment is related to a particular student or staff member, we ask that you not mention the student or staff member by name in the public session. The Board has a complaint procedure in policy, and the Board will not respond to or consider any complaints unless and until an individual follows the complaint policy.

As a reminder, under the Open Meetings Act, the Board of Education is legally obligated to require any member of the public desiring to address the Board to identify himself or herself, including an address and the name of any organization you may represent. As a result, please state and spell your first and last name, state your current address, and let us know if you are here representing any particular organization before you begin your public comment.

It is now _____ p.m. Our first speaker _____

4. **2025-26 BUDGET PLANNING REPORT**

2025-26 BUDGET PROJECTIONS

July 28, 2025

Dr. Dan Endorf

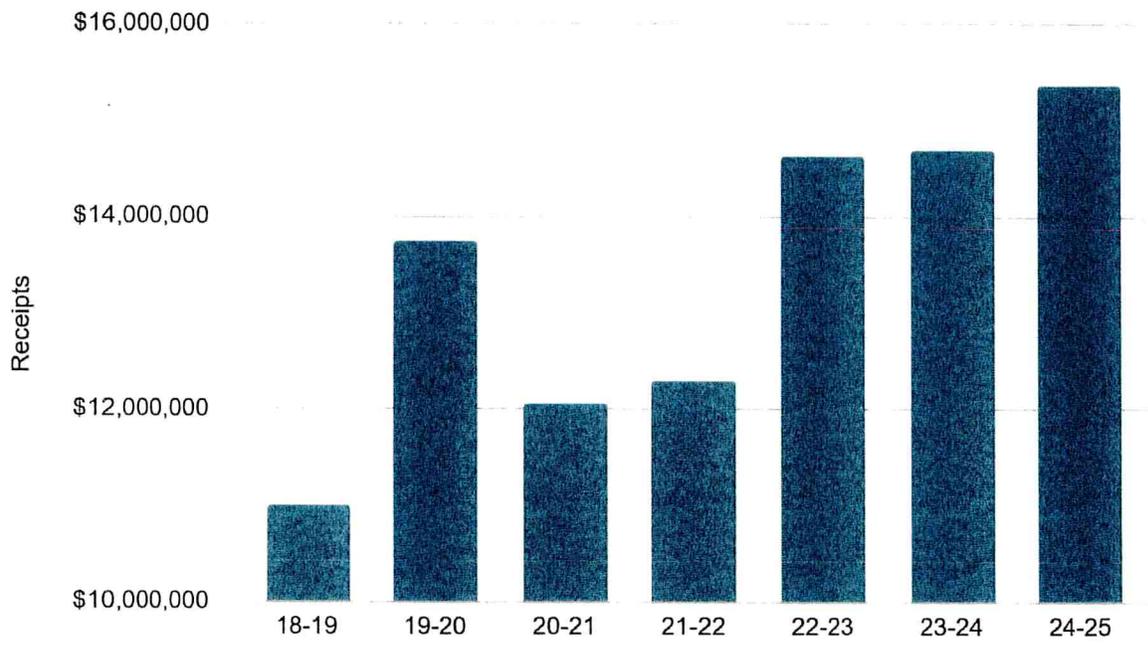
CASH-ON-HAND --- JUNE BALANCES

| | |
|-------------------|--------------------|
| 2019-20 | \$5,068,020 |
| 2020-21 | \$4,872,579 |
| 2021-22 | \$5,071,500 |
| 2022-23 | \$3,794,696 |
| 2023-24 | \$6,138,771 |
| 2024-25*** | \$7,661,585 |

*** School Tax Credits of \$1.1 million arrived in early 2025

History of District Receipts

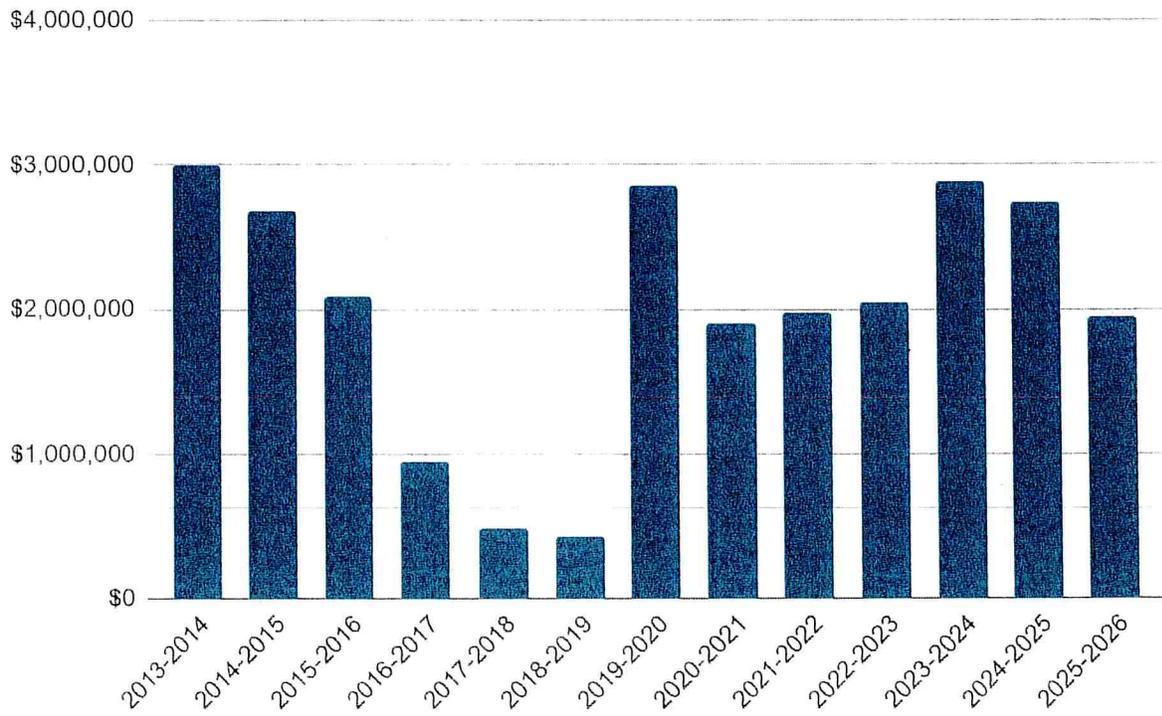
District Receipts



2024-25 Disbursements -- Treasurer

| Month | Total Exp Treasurer | # Cum. Spent | # Cum. % Spent | 2023-24 Comparison |
|------------------|---------------------|--------------|----------------|--------------------|
| September | \$1,027,846 | \$1,027,846 | 7.14% | \$1,260,354 |
| October | \$1,445,523 | \$2,473,369 | 17.18% | \$1,151,196 |
| November | \$1,134,773 | \$3,608,142 | 25.06% | \$974,779 |
| December | \$1,081,744 | \$4,689,886 | 32.57% | \$1,104,779 |
| January | \$1,092,866 | \$5,782,752 | 40.16% | \$1,076,809 |
| February | \$1,105,129 | \$6,887,881 | 47.83% | \$1,028,937 |
| March | \$1,209,783 | \$8,097,664 | 56.23% | \$1,028,448 |
| April | \$1,098,540 | \$9,196,204 | 63.86% | \$1,035,223 |
| May | \$1,215,286 | \$10,411,490 | 72.30% | \$1,165,831 |
| June | \$1,234,084 | \$11,645,574 | 80.87% | \$1,140,869 |
| July | \$1,250,000 | \$12,895,574 | 89.55% | \$1,100,415 |
| August | \$1,450,000 | \$14,345,574 | 99.62% | \$1,865,103 |
| Total EXP | \$14,345,574 | | | \$13,932,743 |
| Goal?? | \$14,400,000 | | | |
| NDE Budget | \$16,807,000 | | | |

Cozad History of State Equalization Aid



NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2025/26 STATE AID CERTIFICATION

COZAD COMMUNITY SCHOOLS (24-0011-000)

FORMULA STUDENTS CALCULATION

| | | | | | | |
|-------------------------------|---------------|-------------------------|---|------------------|---|------------------|
| (Fall Membership | ADM/FM Ratio |) | + | Contracted Out | = | Formula Students |
| (896 | 1.0035005598 |) | + | 0 | = | 899.14 |
| KDG Adjustment | (0 students | x .5) | | times ADM Factor | = | 0.00 |
| Early Childhood (005) | (37 students | x 1,032.0 hours / 1,032 | | hours x .6) | = | 22.20 |
| <i>Total Formula Students</i> | | | | | | 921.34 |

FORMULA NEEDS CALCULATION

| | |
|---|------------|
| Basic Funding | 11,967,973 |
| Poverty Allowance | 425,000 |
| Limited English Proficiency Allowance | 127,500 |
| Focus School & Program Allowance | 0 |
| Summer School Allowance | 29,343 |
| Special Receipts Allowance | 1,282,872 |
| Transportation Allowance | 118,896 |
| Elementary Site Allowance | 0 |
| Distance Education & Telecommunications Allowance | 22,180 |
| 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 | (6,208) |
| Poverty Allowance Correction | 0 |
| Non Qualified LEP Adjustment | 0 |
| Total Calculated Formula Needs | 13,967,556 |
| Formula Needs Stabilization | 0 |
| Total Formula Needs | 13,967,556 |

FORMULA RESOURCES CALCULATION

| | | |
|--------------------------------------|------------------------------------|------------|
| Yield From Local Effort Rate | 1,027,562,243 / 100 x 1.0000000000 | 10,275,622 |
| Net Option Funding | | 40,326 |
| Allocated Income Tax Funds | | 128,352 |
| Other Actual Receipts | | 2,292,787 |
| Community Achievement Plan Aid | | 0 |
| Foundation Aid Included in Resources | | 829,203 |
| Total Formula Resources | | 13,566,290 |

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) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2024/25 school year, State Aid was calculated using 2023/24 numbers

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2025/26 STATE AID CERTIFICATION

COZAD COMMUNITY SCHOOLS (24-0011-000)

STATE AID CALCULATION

| | |
|--|------------------|
| Equalization Aid | 401,266 |
| Net Option Funding | 40,326 |
| Allocated Income Tax Funds | 128,352 |
| Community Achievement Plan Aid | 0 |
| Foundation Aid Included in Resources | 829,203 |
| Foundation Aid Outside of Resources | 552,802 |
| Total State Aid Calculated | 1,951,949 |
| Prior Year (2024/25) State Aid Correction | (10,124) |
| Total State Aid | 1,941,825 |
| Carryover Adjustment from years prior to 2025/26 | 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) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2024/25 school year, State Aid was calculated using 2023/24 numbers

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2025/26 PROPERTY TAX REQUEST AUTHORITY CERTIFICATION

COZAD COMMUNITY SCHOOLS (24-0011-000)

| | |
|--|--------------|
| Total Certified Property Tax Request Authority | \$11,106,226 |
| Additional Base Growth % Allowed with Board Approval | 6 % |
| Additional Property Tax Request Authority Allowed with Board Approval | \$890,161 |
| Maximum Certified Property Tax Request Authority Including Board Approved Amount | \$11,996,387 |

SECTION A TOTAL BASE REVENUE CALCULATION

| | |
|---------------------------------------|---------------------|
| 2024/25 Property Tax | \$9,754,392 |
| 2022/23 Other Non-Property Tax | \$1,073,289 |
| 2023/24 SPED | \$1,271,251 |
| 2024/25 TEEOSA | \$2,737,085 |
| TOTAL BASE REVENUE CALCULATION | \$14,836,017 |

SECTION B TOTAL BASE GROWTH PERCENTAGE

| | |
|--|-----------------|
| Base Growth | 3.0000 % |
| Membership Growth | 0.2245 % |
| LEP Growth | 0.1347 % |
| Poverty Growth | 0.0000 % |
| TOTAL BASE GROWTH RATE PERCENTAGE | 3.3592 % |

SECTION C TOTAL CALCULATED REVENUE CAP FOR 2025/26

(Section A Total x Section B Total)

| | |
|--------------------------|---------------------|
| TOTAL REVENUE CAP | \$15,334,388 |
|--------------------------|---------------------|

SECTION D TOTAL PROPERTY TAX REQUEST AUTHORITY FOR 2025/26

(Section C Total Revenue Cap minus sum of items listed in this section)

| | |
|---|-------------|
| 2023/24 Other Non-Property Tax (minus) | \$1,127,525 |
| 2024/25 SPED (minus) | \$1,332,406 |
| 2025/26 TEEOSA (minus) | \$1,941,825 |
| 2024/25 Unused Property Tax Authority (add) | \$173,594 |

TOTAL CERTIFIED PROPERTY TAX REQUEST AUTHORITY

\$11,106,226

SECTIONS E - G ADDITIONAL BOARD APPROVAL INFORMATION

| | |
|---|-----------|
| Additional Base Growth % Allowed with Board Approval | 6 % |
| Additional Property Tax Authority Allowed with Board Approval | \$890,161 |

ALMAXIMUM CERTIFIED PROPERTY TAX REQUEST AUTHORITY INCLUDING BOARD APPROVED

\$11,996,387

Some numbers may be rounded for presentation. For program contacts and additional information on how data was calculated visit www.education.ne.gov/fos/budgeting-school-district/property-tax-authority

\$ 9.9 to 11.9

06/09/2025

2025-26 Projected Expense

- Staffing

| CLASS | 24-25 | 25-26 | Difference |
|----------------|-----------------|-----------------|---------------------|
| Certified | \$7,211,825.73 | \$7,709,463.31 | \$497,637.58 |
| Classified | \$1,877,291.85 | \$1,969,584.28 | \$92,292.43 |
| Admin | \$1,097,235.41 | \$1,069,697.40 | -\$27,538.01 |
| Superintendent | \$277,199.56 | \$271,879.72 | -\$5,319.84 |
| Xtra Duty | \$279,607.50 | \$295,008.75 | \$15,401.25 |
| | \$10,743,160.05 | \$11,315,633.46 | \$572,473.41 |

+50,000 Fear/OT/Unknown

TOTAL Staff Cost Increase: \$625,000

- Other Factors:

- COLA + 50,000
- Construction - 50,000
- Furniture -100,000
- Curr Adoption - 50,000
- Belt Tightening - 25,000
- Total: -\$175,000

So.....

\$14,400,000 in 2024-25 Expenditures +

\$625,000 Additional Staffing Cost -

\$ - 175,000 in Other Factors =

\$14,850,000 Projected Expense in 2025-26

| Revenue Summary Report | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| GENERAL FUND | 2022-23 | 2023-24 | 2024-25 Estimated | 2025-26 Projected |
| Local Property Taxes | \$7,584,726 | \$8,319,088 | \$6,980,000 | \$7,000,000 |
| Cash Balance- Placeholder | \$0 | \$0 | \$0 | \$0 |
| Carline Taxes | \$18,656 | \$20,003 | \$20,000 | \$20,000 |
| Motor Vehicle Taxes | \$471,487 | \$526,291 | \$500,000 | \$500,000 |
| Tuition From Individuals Reg Education | \$7,200 | \$7,200 | \$7,200 | \$7,000 |
| Tuition From Other School Districts <i>Sped</i> | \$0 | \$0 | \$0 | \$0 |
| Preschool Tuition and Fees | \$44,635 | \$54,463 | \$46,000 | \$46,000 |
| Interest on Investments | \$27,376 | \$218,659 | \$220,000 | \$210,000 |
| Community Services Activities | \$37,008 | \$35,017 | \$25,000 | \$150,000 |
| Rental of Equip/Prop/Facilities | \$15,417 | \$6,305 | \$100 | \$100 |
| Local License Fees | \$3,695 | \$0 | \$0 | \$0 |
| Contributions and Donations | \$3,159 | \$1,253 | \$650 | \$100 |
| Police Court Fines | \$105 | \$150 | \$100 | \$100 |
| Categorical Grant fro Corp/Private | \$4,500 | \$5,000 | \$9,000 | \$1,000 |
| Refund of Prior Year Expenditures | \$4,680 | \$1,680 | \$1,400 | \$1,000 |
| Miscellaneous Local Receipts | \$2,300 | \$1,950 | \$300 | \$100 |
| County Fines and License Fees | \$62,272 | \$48,651 | \$88,000 | \$60,000 |
| ESU Receipts | \$1,493 | \$1,025 | \$3,100 | \$1,500 |
| State Aid | \$2,047,337 | \$2,883,292 | \$2,737,085 | \$1,941,825 |
| SPED Reimb (School Age) | \$597,086 | \$1,230,014 | \$1,315,656 | \$1,315,000 |
| SPED Transportation Reimb (School Age) | \$17,704 | \$41,237 | \$16,800 | \$17,000 |
| Homestead Exemption | \$143,089 | \$170,703 | \$150,000 | \$150,000 |
| Property Tax Credit | \$484,768 | \$548,432 | \$2,855,000 | \$650,000 |
| Pro-Rate Motor Vehicle | \$23,836 | \$23,690 | \$18,450 | \$19,000 |
| State Apportionment | \$164,166 | \$154,311 | \$297,000 | \$150,000 |
| Payments for High Ability Learners | \$7,075 | \$8,007 | \$0 | \$5,000 |
| State Early Childhood | \$0 | \$24,162 | \$11,000 | \$11,000 |
| Career Education | \$0 | \$7,500 | \$7,200 | \$7,500 |
| Title I, part 1 : Support for Improvemnet | \$0 | \$0 | \$52,000 | \$0 |
| Idea Part-B ARP-Base & Enrollment Poverty Allocation | \$0 | \$24,923 | \$0 | \$0 |
| Idea Preschool ARP-Base/Enrollment Poverty Allocation | \$0 | \$3,279 | \$0 | \$0 |
| Title I, Part A | \$184,579 | \$188,950 | \$194,000 | \$185,000 |
| Title II, Part A | \$27,865 | \$26,874 | \$28,200 | \$0 |
| IDEA Base | \$0 | \$0 | \$0 | \$0 |
| IDEA Preschool (619) | \$9,060 | \$9,200 | \$9,000 | \$9,000 |
| IDEA Part B (611) Base & Entroll/Proerty | \$264,894 | \$266,100 | \$247,500 | \$240,000 |
| IDEA Part B Proportionate Share | \$0 | \$0 | \$6,130 | \$1,000 |
| Other federal Receipts | \$28,709 | \$1,920 | \$0 | \$0 |
| Title IV, Part B-21st Century Grant | \$57,600 | \$57,600 | \$115,200 | \$0 |
| MIPS | \$12,185 | \$10,814 | \$8,800 | \$8,000 |
| MAAPS | \$17,273 | \$10,984 | \$5,900 | \$5,000 |
| Title IV-A, SSAE Grant | \$12,005 | \$13,587 | \$15,000 | \$0 |
| ARP- Expanded Learning Afterschool (ARP ESSER III) | \$220,057 | \$18,627 | \$49,000 | \$0 |
| ARP- Expanded Learning Summer (ARP ESSER III) | \$1,288,762 | \$21,692 | \$50,800 | \$0 |
| Sale of Property | \$162,103 | \$6,094 | \$0 | \$0 |
| Insurance Adjustments | \$60,291 | \$0 | \$5,700 | \$0 |
| Other Non-Revenue Receipts | \$4,248 | \$1,620 | \$4,400 | \$2,000 |
| Non-Program Receipts | \$474,482 | \$0 | \$700 | \$0 |
| TOTAL: | \$14,597,883 | \$15,000,347 | \$16,101,371 | \$12,713,225 |

Regular; Processing Month 05/2025; Accounts to Include Accounts with Activity; Fund Number 01

Fund: 01 GENERAL FUND

| Account Number | Description | Revised Budget | During Month | To Date | % of Budget | Budget Balance |
|----------------|---|----------------|--------------|--------------|-------------|----------------|
| 01 1100 | Local Property Taxes | 8,500,000.00 | 1,936,427.16 | 6,356,312.27 | 74.78 | 2,143,687.73 |
| 01 1100 0000 | Cash Balance - Placeholder | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01 1115 | Carline Taxes | 15,000.00 | 16,806.39 | 18,969.70 | 126.46 | (3,969.70) |
| 01 1125 | Motor Vehicle Taxes | 450,000.00 | 40,515.46 | 446,815.53 | 99.29 | 3,184.47 |
| 01 1311 | Tuition from Individuals Reg Education | 9,000.00 | 7,200.00 | 7,200.00 | 80.00 | 1,800.00 |
| 01 1323 | TUITION FROM OTHER SCHOOL DISTRICTS-SPED | 0.00 | 0.00 | 428.55 | 0.00 | (428.55) |
| 01 1370 | Preschool Tuition and Fees | 45,000.00 | 1,182.50 | 42,557.50 | 94.57 | 2,442.50 |
| 01 1510 | Interest on Investments | 10,000.00 | 21,802.80 | 149,549.15 | 1,495.49 | (139,549.15) |
| 01 1800 | Community Services Activities | 20,000.00 | 940.00 | 18,623.00 | 93.12 | 1,377.00 |
| 01 1910 | Rental of Equip/Prop/Facilities | 100.00 | 0.00 | 125.00 | 125.00 | (25.00) |
| 01 1911 | Local License Fees | 3,500.00 | 0.00 | 0.00 | 0.00 | 3,500.00 |
| 01 1920 | Contributions and Donations | 0.00 | 0.00 | 626.74 | 0.00 | (626.74) |
| 01 1921 | Police Court Fines | 1,000.00 | 25.00 | 125.00 | 12.50 | 875.00 |
| 01 1925 | Categorical Grants from Corp/Private | 5,000.00 | 0.00 | 9,000.00 | 180.00 | (4,000.00) |
| 01 1980 | Refund of Prior Year Expenditures | 0.00 | 0.00 | 1,120.00 | 0.00 | (1,120.00) |
| 01 1990 | Miscellaneous Local Receipts | 3,000.00 | 0.00 | 300.00 | 10.00 | 2,700.00 |
| Subtotal: 1000 | | 9,061,600.00 | 2,024,899.31 | 7,051,752.44 | 77.82 | 2,009,847.56 |
| 01 2110 | County Fines and License Fees | 60,000.00 | 7,695.70 | 79,931.56 | 133.22 | (19,931.56) |
| 01 2210 | ESU Receipts | 1,500.00 | 0.00 | 3,142.48 | 209.50 | (1,642.48) |
| Subtotal: 2000 | | 61,500.00 | 7,695.70 | 83,074.04 | 135.08 | (21,574.04) |
| 01 3110 | State Aid | 2,737,085.00 | 273,709.00 | 2,463,381.00 | 90.00 | 273,704.00 |
| 01 3120 | SPED Reimb (School Age) | 1,200,000.00 | 0.00 | 920,157.00 | 76.68 | 279,843.00 |
| 01 3125 | SPED Transportation Reimb (School Age) | 20,000.00 | 16,750.00 | 16,750.00 | 83.75 | 3,250.00 |
| 01 3130 | Homestead Exemption | 150,000.00 | 33,589.41 | 100,768.23 | 67.18 | 49,231.77 |
| 01 3131 | Property Tax Credit | 510,000.00 | 1,427,447.03 | 2,854,894.06 | 559.78 | (2,344,894.06) |
| 01 3180 | Pro-Rate Motor Vehicle | 21,000.00 | 10,029.53 | 18,448.97 | 87.85 | 2,551.03 |
| 01 3400 | State Apportionment | 150,000.00 | 0.00 | 297,686.82 | 198.46 | (147,686.82) |
| 01 3535 | Payments for High Ability Learners | 5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 |
| 01 3540 | State Early Childhood | 20,000.00 | 0.00 | 11,086.00 | 55.43 | 8,914.00 |
| 01 3551 | CAREER EDUCATION | 0.00 | 7,199.00 | 7,199.00 | 0.00 | (7,199.00) |
| Subtotal: 3000 | | 4,813,085.00 | 1,768,723.97 | 6,690,371.08 | 139.00 | (1,877,286.08) |
| 01 4212 | Title I, Part A:Support for Improvement | 0.00 | 0.00 | 52,094.00 | 0.00 | (52,094.00) |
| 01 4421 | IDEA PART-B ARP-BASE & ENROLLMENT POVERTY ALLOCATION | 20,000.00 | 0.00 | 0.00 | 0.00 | 20,000.00 |
| 01 4422 | IDEA PRESCHOOL ARP-BASE/ENROLLMENT POVERTY ALLOCATION | 3,000.00 | 0.00 | 0.00 | 0.00 | 3,000.00 |
| 01 4505 | Title I, Part A | 185,000.00 | 0.00 | 194,693.00 | 105.24 | (9,693.00) |
| 01 4509 | Title II, Part A | 25,000.00 | 0.00 | 28,232.00 | 112.93 | (3,232.00) |
| 01 4512 | IDEA Base | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 |
| 01 4516 | IDEA Preschool | 5,000.00 | 0.00 | 9,298.00 | 185.96 | (4,298.00) |
| 01 4518 | IDEA Part B (611) Base & Enroll/Poverty | 225,000.00 | 0.00 | 247,494.00 | 110.00 | (22,494.00) |
| 01 4521 | IDEA PART B PROPORTIONATE SHARE | 0.00 | 0.00 | 6,130.00 | 0.00 | (6,130.00) |
| 01 4530 | OTHER FEDERAL RECEIPTS | 1,500.00 | 0.00 | 0.00 | 0.00 | 1,500.00 |
| 01 4531 | Title IV, Part B - 21st Century Grant | 50,000.00 | 0.00 | 57,600.00 | 115.20 | (7,600.00) |
| 01 4708 | MIPS | 10,000.00 | 0.00 | 8,820.19 | 88.20 | 1,179.81 |
| 01 4709 | MAAPS | 15,000.00 | 0.00 | 5,882.23 | 39.21 | 9,117.77 |
| 01 4969 | Title IV-A, SSAE Grant | 10,000.00 | 0.00 | 15,170.00 | 151.70 | (5,170.00) |
| 01 4988 | ARP-EXPANDED LEARNING AFTERSCHOOL (ARP ESSER III) | 10,000.00 | 0.00 | 48,938.00 | 489.38 | (38,938.00) |
| 01 4989 | ARP-EXPANDED LEARNING SUMMER (ARP ESSER III) | 0.00 | 0.00 | 50,795.00 | 0.00 | (50,795.00) |
| Subtotal: 4000 | | 569,500.00 | 0.00 | 725,146.42 | 127.33 | (155,646.42) |
| 01 5300 | Sale of Property | 550.00 | 0.00 | 0.00 | 0.00 | 550.00 |

POTENTIAL LEVY AND TAX ASKING INCREASE FOR 2025-26

| | | \$300,000 increase | \$121.5 in 2024-25 | \$500,000 increase | \$121.5 in 2024-25 | \$700,000 increase | \$121.5 in 2024-25 | \$900,000 increase | \$121.5 in 2024-25 |
|------------------|-------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Valuation | Fund | Tax Ask | Levy |
| 5% | General | \$9,605,000.00 | 90.3 | \$9,805,000.00 | \$92.30 | \$10,005,000.00 | \$94.50 | \$10,205,000.00 | \$96.70 |
| 5% | Building | \$449,495.00 | 4.3 | \$449,495.00 | 4.3 | \$449,495.00 | 4.3 | \$449,495.00 | 4.3 |
| 5% | QCPUF | \$282,828.00 | 2.7 | \$282,828.00 | 2.7 | \$282,828.00 | 2.7 | \$282,828.00 | 2.7 |
| 5% | Bond | \$1,919,192.00 | 21.4 | \$1,919,192.00 | 21.4 | \$1,919,192.00 | 21.4 | \$1,919,192.00 | 21.4 |
| | TOTAL | \$12,256,515.00 | 118.7 | \$12,456,515.00 | \$120.70 | \$12,656,515.00 | \$122.90 | \$12,856,515.00 | \$125.10 |
| | | 2.5% increase | | 4.2% increase | | 5.9% increase | | 7.53% increase | |
| | | | | | | | | | |
| | | | | | | | | | |
| Valuation | Fund | Tax Ask | Levy |
| 10% | General | \$9,605,000.00 | 86.1 | \$9,805,000.00 | 88.1 | \$10,005,000.00 | 89.8 | \$10,205,000.00 | 91.6 |
| 10% | Building | \$449,495.00 | 4.1 | \$449,495.00 | 4.1 | \$449,495.00 | 4.1 | \$449,495.00 | 4.1 |
| 10% | QCPUF | \$282,828.00 | 2.5 | \$282,828.00 | 2.5 | \$282,828.00 | 2.5 | \$282,828.00 | 2.5 |
| 10% | Bond | \$1,919,192.00 | 20.4 | \$1,919,192.00 | 20.4 | \$1,919,192.00 | 20.4 | \$1,919,192.00 | 20.4 |
| | TOTAL | \$12,256,515.00 | 113.1 | \$12,456,515.00 | 115.1 | \$12,656,515.00 | 116.8 | \$12,856,515.00 | 118.6 |
| | | | | | | | | | |
| | | | | | | | | | |
| Valuation | Fund | Tax Ask | Levy |
| 15% | General | \$9,605,000.00 | 82.4 | \$9,805,000.00 | 84.1 | \$10,005,000.00 | 85.9 | \$10,205,000.00 | 87.6 |
| 15% | Building | \$449,495.00 | 3.9 | \$449,495.00 | 3.9 | \$449,495.00 | 3.9 | \$449,495.00 | 3.9 |
| 15% | QCPUF | \$282,828.00 | 2.3 | \$282,828.00 | 2.3 | \$282,828.00 | 2.3 | \$282,828.00 | 2.3 |
| 15% | Bond | \$1,919,192.00 | 19.5 | \$1,919,192.00 | 19.5 | \$1,919,192.00 | 19.5 | \$1,919,192.00 | 19.5 |
| | TOTAL | \$12,256,515.00 | 108.1 | \$12,456,515.00 | 109.8 | \$12,656,515.00 | 111.6 | \$12,856,515.00 | 113.3 |

Early July 2025 Scenario To Be Considered:

1. July 8: Committees with Carl
2. July 14: Update from Dan at Board meeting
3. July 29: Special Preliminary Budget Meeting
4. August 13: Welcome Back for Staff: Dan emphasizes budget constraints/attrition
5. August 18: 6% Budget Authority consideration at the Board meeting
6. August 20: Valuation increase notice from County
7. August 26: Annual Special Budget Meeting with Carl
8. September: Joint Public Hearing in Lex
9. September 15: Board vote on 2025-26 Budget
10. September - Nov. 1: Dan meets with staff and Supts. Unity Council
11. Nov. 17: Dan presents steps to lower costs via attrition, etc... at Board meeting
12. November 24: Negotiations Begins
13. Hiring Season: Use resignations as a means to minimize expense for 2026-27

5. **AGENDA SETTING AND FUTURE MEETINGS**

6. **ADJOURNMENT**

* **Closed Session:** If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

****Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the board. Please arrive at the beginning of the meeting.

*****Action Item:** The board reserves the right to take action on any item on the board agenda.