

Committee Board Meeting
Bloomfield Community Schools - Board of Education
Monday, April 6, 2026/6:30 PM

High School, Room 14, 311 E. Benton Street, Bloomfield, NE 68718

The purpose of this meeting is to conduct the business of the district. This is a Working Meeting of the BOE, open to the public. There will be no action and no closed session.

1. **Opening the Meeting**
 - 1.a. Call to Order: (Policy 9320)
 - 1.b. Board Member Roll Call: (Policy 9141)
 - 1.c. Nebraska Open Meetings Law: (§ 84-1407)
 - 1.d. Publication of Meeting: (Policy 8342)
 - 1.e. District Mission Statement:
 - 1.f. Pledge of Allegiance:
2. **Action Items** (Policy 9320)
 - 2.a. Resignations/New Hires - Certified
 - 2.b. Dance Team Continued Conversation
3. **Informational/Discussion Items** (Policy 9320)
 - 3.a. Grievance Policies, Procedures & Handbooks — 4003 & 5401, Faculty Hndbk, Student Hndbk, Negotiated Agreement
 - 3.b. Standing District Topics
 - 3.b.i. Strategic Planning/BOE Action Plan
 - 3.b.i.1. Budget & Finance Workshop, West Point, March 24, 2026
 - 3.b.ii. Continuous School Improvement
 - 3.b.iii. Curriculum & Instruction
 - 3.c. Legislative Action
 - 3.d. Resignations/New Hires - Non-Certified
 - 3.e. Administrative & Leadership Team Reports
 - 3.e.i. Superintendent
 - 3.e.ii. Additional Administrative & Leadership Reports: HS & Elem Principals, SPED Director, Guidance Counselor, Technology Director, Athletic & Activities Director, Buildings & Grounds Director, Transportation Director
4. **Policy/Board Learning**
 - 4.a. SPARQ Refresher
5. **Public Comment** (Policy 8346) The purpose of the public comment period is for members of the public to inform the governing body of their views.
6. **Closed Session** (Policy 9370b)
7. **Adjournment**



Deb Wragge <dwragge@blfdbees.org>

April 6th COW

2 messages

Casey Schmeckpeper <cschmeckpeper@blfdbees.org>
To: Deb Wragge <dwragge@blfdbees.org>

Tue, Mar 31, 2026 at 9:06 AM

Hi Ded. I am letting you know that I will be out of town from Thursday until Monday afternoon. Letting you know because we are taking an quick Easter family vacation down to our condo in Mexico. I plan on being at the COW meeting if ALL of the TSA workers show up and keeps us on schedule. I will send over my views on the the West Point meeting we all attended also here today.

Thanks Casey

Deb Wragge <dwragge@blfdbees.org>
To: Casey Schmeckpeper <cschmeckpeper@blfdbees.org>

Tue, Mar 31, 2026 at 9:17 AM

Thank you for the heads up. Enjoy your trip. Hopefully, the TSA will be able to get you through in a timely manner. We will act according.
Deb

Deb Wragge, President
Bloomfield Community Schools Board of Education, Bloomfield, NE 68718
A - 87486 540 Ave; Creighton, NE 68729
E - dwragge@blfdbees.org
Phone/ Text - 402-841-6972
[Quoted text hidden]



Deb Wragge <dwragge@bldbees.org>

BOE Meeting 4/6/26

2 messages

Hally Ziegler <hziegler@bldbees.org>
To: Todd Strom <tstrom@bldbees.org>, Deb Wragge <dwragge@bldbees.org>

Fri, Apr 3, 2026 at 1:24 PM

Good afternoon,

Wanted to send this before I forget, but I won't be at the meeting Monday night as that is my dad's visitation
Thank you

Hally Ziegler

Deb Wragge <dwragge@bldbees.org>
To: Hally Ziegler <hziegler@bldbees.org>
Cc: Todd Strom <tstrom@bldbees.org>

Fri, Apr 3, 2026 at 2:59 PM

Thank you for letting us know! We will miss you. Hugs. ❤️

I will post your request to be absent for the April 6th COW.
Deb
[Quoted text hidden]

Bloomfield Community Schools

BUILDING
EXCELLENCE
ENCOURAGING
SUCCESS

Honesty - Community - Relationships



School Finance Workshop Highlights

Tue 24 Mar 2026 • 3h 6min

Purchasing controls and policy alignment

- Emphasis on maintaining a clear paper trail for all purchases (itemized receipts, purchasing card receipts, and documentation tying purchases to the correct program/department).
- Staff must get approval from an authorized administrator before making purchases; too many examples statewide of staff buying first (often online) and submitting after.
- Clarification that districts are not always required to pay for unauthorized purchases; some situations should result in the individual being responsible.
- Reminder to ensure local policy matches desired practice; keep board policy general and put detailed procedures in a staff handbook so minor procedural tweaks don't put the district "out of policy."

Financial reporting: make it understandable and transparent

- Recommended monthly board reports that "make sense" to board members and therefore the public; overly complex reports can be perceived as non-transparent.
- Useful report elements discussed: year-to-date expenses/receipts by fund, cash balances, and 2–3 year comparisons to spot trends and explain spikes (e.g., HVAC project, added teachers).

- Suggestion to simplify expense reports by removing unnecessary object-code detail from the standard board packet; provide detailed object-code lists only when requested.
- Example of a simple public-facing quarterly snapshot: beginning balance, revenues in, expenses out, inter-fund transfers, and ending balance.
- Payroll visibility is powerful for messaging: showing that ~75–85% of expenses are payroll helps the public understand why cutting costs often means cutting staff.
- One district shared a successful 3-year comparison form posted publicly (via online agenda archive) and used to explain district financial health during negotiations.

Budget calendar, key deadlines, and compliance pitfalls

- Budgeting framed as a year-long process; several districts discuss budget monthly and provide a budget calendar to the board annually.
- Key dates highlighted:
- March 15 contract timeline: cannot force staff to sign before this date; confusion sometimes occurs with April 15 RIF deadline.
- Negotiation deadlines (including Feb 8 end date leading to arbitration) help align staffing cost certainty before April 15 reductions.
- Importance of hitting October deadlines for poverty/LEP intent/plan submission; missing it can cost significant equalization aid (example: ~\$500k loss due to missed submission).
- MOE (Maintenance of Effort) for special education: failing MOE can result in loss of IDEA funding; districts should use the state MOE tracking tool

and file for every exemption possible.

- Payroll accuracy risks: over/underpayments can require repayment/docking and can trigger complex tax corrections; recommended triple-checking contracts before first payroll.
- Payroll tax payments and tax receipt tracking are critical; examples shared where failures caused penalties and even job losses, and where counties delayed distributing tax receipts causing cash-flow issues.

Tax/authority strategy and legislative constraints

- Strong caution against lowering the levy “too much” just for optics; boards often regret it later when conditions change.
- Major theme: maximize spending/tax authority where allowed—this is authority, not a commitment to spend or tax more.
- Explanation that budgeting often sets a ceiling (authority) and actual spending may be significantly below it.
- Pink Postcard / joint public hearing (LB 644 / LB 727): required when exceeding allowable growth; advice to “make it worthwhile” if you have to go.
- Discussion of proposed 2% hard cap (LB 1219): concern that it would remove flexibility to respond if state aid is reduced.
- Revenue cap framework (LB 243): 3% base cap with ability (board vote) to reach 4–7%; encouragement to vote for unused authority since it can carry forward.
- Valuation nuances:
- Clarified levy vs. tax asking vs. valuation; levy may drop while taxes still rise due to valuation growth.

- “One cent” levy impact can be large for a district (example given: \$50k per cent on \$500M valuation).
- Bond valuation differs under LB2 (ag land taxed at 50% for voter-approved bonds vs ~73% otherwise); don’t assume the assessor will handle it correctly—verify valuations.
- Property tax credit discussion:
 - Now a major share of receipts (roughly 30–35% in examples), but taxpayers may not “see” it (especially with escrowed mortgages).
 - Idea raised to communicate an “effective tax rate” that reflects the credit.
 - Timing of property tax credit distributions varies by county; no clear statutory timing was identified.
- State funding mix: shift from local to more state share when the state has money; expectation it may shift back locally when state revenues tighten.

Where money comes from/where it goes: trends and state aid formula overview

- Statewide spending trends noted, including SPED rising as a share of total expenses (example cited: ~12.7% to ~14% since 2018–19).
- SPED cost growth drivers discussed: more high-needs students and higher reimbursement encouraging districts to add needed staff; concern legislature may reduce reimbursement due to cost increases.
- Overview of funding sources beyond property tax: allocated income tax (now ~2.23% of income tax back to districts, down from an originally proposed 20%), motor vehicle taxes (possible legislative shifts to counties tied to inheritance tax repeal), railroad (car line) taxes, and public power sales tax.

- TOSA/TOSS components reviewed at a high level: equalization aid, net option funding, allocated income tax, and foundation aid.
- Foundation aid (LB 583): \$1,500 per student; for equalized districts, much of it offsets equalization aid (so net gain may be limited). A \$600 portion is not counted as a resource for equalized districts (effective benefit discussed).
- State aid formula walkthrough: needs minus resources.
- Needs side includes formula students (including preschool at 60% weighting), basic funding (computed differently under/over 900 students), plus allowances (poverty, LEP, SPED, transportation, etc.).
- Resources side includes yield from local effort rate (set at \$1.00 in the formula regardless of actual levy), plus net option, allocated income tax, other receipts, and foundation aid counted at \$900 (with \$600 excluded from resources in the equalized adjustment).
- Illustrations of volatility and why reserves matter:
- Grand Island example of a state poverty calculation error causing ~\$3M overpayment then payback plus reduced current-year amount (described as a ~\$6M swing, further compounded by enrollment decline).
- Examples of districts seeing major aid swings year-to-year; message was to track multi-year patterns and be ready to explain decisions (including why a district didn't lower taxes after a state aid increase).

Suggested Action Items

- Review and reinforce local purchasing-card/employee purchase procedures (approval required, itemized receipts, and documentation tying purchases to programs/departments).

- Evaluate board financial reports to ensure they're simple, transparent, and include multi-year comparisons and cash balances; remove unnecessary object-code detail from standard packets.
- Create/update an annual budget calendar with key deadlines and present it for board approval and public posting.
- Ensure October submissions for poverty/LEP participation and plans are completed on time; submit something by the due date even if it will be revised during the audit window.
- Use the Special Education MOE Tracking Tool and file all applicable MOE exemptions to avoid IDEA funding losses.
- Implement a pre-first-payroll contract/payroll verification process to prevent over/underpayments and related tax complications.
- Track payroll tax deposits and county tax receipt distributions regularly to avoid penalties and cash-flow surprises.
- Verify bond-related valuations under LB2 (including ag land valuation treatment) rather than relying solely on the assessor.
- Build a communications approach for patrons explaining levy vs. valuation vs. tax asking and the impact/timing of the property tax credit (including considering an "effective tax rate" explanation).
- Build/maintain relationships with state senators outside of session; invite them to visit facilities and share how legislative changes affect the district.
- When required to hold a Pink Postcard/joint public hearing, plan ahead and make the request "worthwhile" rather than exceeding the threshold by a trivial amount.

Secondary Board of Education Report
04/06/26

- 1) Our students have competed and represented Bloomfield well in the past few weeks. We had many placers at State FFA, the Lewis and Clark Art Show, State FCCLA, and NECC Scholastic Contest.
- 2) Testing Reminders
 - a) As a reminder our Juniors will be taking the ACT on 04/07
 - b) Sophomores will take the ASVAB on 04/09
 - c) Spring Testing will be held on 04/14 and 04/22
- 3) Distracted Driving Simulation Reminder
 - a) This is our partnership with local EMS and LifeNet to show the procedures and actions needed to be taken when responding to a distracted driving vehicle accident. This simulation is open to the public and will take place on 04/07 with an approximate start time of 12:45pm.
- 4) Course Requests and Schedules
 - a) Mrs. Guenther and I are continuing to meet with students to obtain their course requests for next year. Once all requests are received then we will send information to students' parents to have them sign off on the courses that their student requested.
- 5) Graduation
 - a) We have 17 seniors that will be brought forward for recommendation to graduate. They have met all State of Nebraska and Bloomfield requirements for graduation.

Special Education Board Report
04/06/26

- 1) Focused Monitoring Meeting Update
 - a) As mentioned in the last Board Meeting we had our Focused Monitoring meeting with NDE. It went well and we do a lot of great things for our students. They gave us feedback on different ways to document conversations that are had during MDT and IEP meetings. We will receive additional information on anything that needs to be addressed on 05/01.

- 2) Graduation
 - a) We have one student that will be completing their 18-21 program with us at the end of June.