

Board of Education Working Meeting
Monday, August 25, 2025 6:00 PM

Elementary School Conference Room
550 7th Street
Syracuse, NE 68446-0520

Agenda

1. Call to Order and Roll Call
2. Notice of Opens Meeting Act- Posted
3. Publication of Meeting
4. Communications from the Public
5. 2025-2026 Budget Work Session
6. Adjourn

Syracuse Public Schools
Roof Budget

					<u>Budget</u>
2026	Elementary 5	\$ 42,583.00	15 Year, 45 mil Ballasted, 3 Inch Seam, Standard Edge Metal	Bid	\$ 99,419.00
	Middle School 1	\$56,836.00	Max 20 Year, Reinforced 60 mil Ballasted, 6 Inch Seam, Reglet Counter Flash		
2027	Middle School 3		Max 20 Year, Reinforced 60 mil, Ballasted, 6 Inch Seam	Bid	\$115,681.00
2028	Middle School 4		Max 20 Year, Reinforced 60 mil, Ballasted, 6 Inch Seam	Bid	\$164,856.00
2029	Middle School 2		Max 20 Year, Reinforced 60 mil, Ballasted, 6 Inch Seam	Bid	\$148,072.00
2030	High School 3	\$ 58,324.00	20 Year, 60 mil, Adhered, 6" Seam	Bid	\$ 78,517.00
	High School 1	\$ 20,193.00	5 Year, Hydro Stop Coating		
2031	Elementary 8 & 9		15 Year, 45mil, Adhered, 3" Seam	Bid	\$ 26,075.00
2032	High School 4		20 Year, 60 mil, Adhered, 6 Inch Seam	Estimate	\$ 60,000.00
2033	High School 6 & 7		20 Year, 60 mil, Adhered, 6 Inch Seam	Estimate	\$127,000.00
2034	Elementary 4, 10, 11		15 Year, 45 mil, Adhered, 3 Inch Seam	Estimate	\$ 15,000.00
2035	Elementary 1		15 Year, 45 mil, Adhered, 3 Inch Seam	Estimate	\$ 60,000.00
2036	Elementary 6		15 Year, 45 mil, Adhered, 3 Inch Seam	Estimate	\$ 85,000.00

Transportation/Vehicle Replacement Plan

Annual Budget- \$160,000

2024-2025 school year

1. Get rid of 2008 Dodge Gray Mini van
2. Get rid of 1984 Chevy Truck- will keep
3. Purchase new minivan or suburban- \$40,000-\$70,000- (bought 2026 Suburban)
4. Purchase utility vehicle (Gator)- \$35,000 (bought Polaris)
5. ~~Purchase maintenance truck- \$20,000- (Bought 4x8 trailer for Polaris)~~
6. (Possible approve new bus which would arrive in November 2025.) (Bus approved for November)

Total- \$125,000

2025-2026 School year

1. Get rid of older bus
2. New Bus- \$130,000 (One year out on delivery)

Total- \$130,000

2026-2027 School year

1. Get rid of 2013 Dodge red minivan
2. Purchase new minivan or suburban- \$40,000-\$70,000
3. purchase new mower-\$35,000
4. (Order new bus for 2028)

Total- \$105,000

2027-2028 School year

1. Get rid of older bus
2. New Bus- \$135,000

Total- \$135,000

2028-2029 School Year

1. Get rid of older activity van
2. Purchase new activity van \$50,000



SDA Budget
2025-2026

NDE LC-2

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	11,324,460
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$220,965]	A-355	220,965
Total Adjusted Budget Authority	A-361	11,545,425
Total Allowable Budget Authority	A-780	11,545,425

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	14,536,998
2025/26 Special Grant Funds List	B-110	491,573
2025/26 Special Education Budget of Disbursements & Transfers	B-120	2,500,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	11,545,425
2025/26 Unused Budget Authority	B-150	0

TOTAL BUDGET OF GENERAL DISBURSEMENTS & TRANSFERS (Including SPED)

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	11,324,460
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$220,965]	A-355	220,965
Total Adjusted Budget Authority	A-361	11,545,425
Total Allowable Budget Authority	A-780	11,545,425

Budget Authority

- 2018-2019 \$8,813,587
- 2019-2020 \$9,104,930
- 2020-2021 \$9,351,140
- 2021-2022 \$9,496,255
- 2022-2023 \$9,923,587
- 2023-2024 \$10,572,492
- 2024-2025 \$11,048,254
- 2025-2026 \$11,324,460 (plus \$220,965 prior year access)
 - \$11,545,425

Property Tax Authority

-

		Additional 6%	
• 2024-2025	\$7,875,745	\$655,486	\$8,531,230
• 2025-2026	<u>\$8,893,654</u>	\$710,376	\$9,604,030

Property Tax Request

	General	Bond	Special Building	Total
• 2018-2019	\$7,643,622	\$707,070	\$101,010	\$8,451,702
• 2019-2020	\$8,062,536	\$707,071	\$101,010	\$8,870,617
• 2020-2021	\$7,917,061	\$707,071	\$101,010	\$8,725,142
• 2021-2022	\$7,967,297	\$707,071	\$202,020	\$8,876,388
• 2022-2023	\$8,370,011	\$707,071	\$151,515	\$9,228,597
• 2023-2024	\$7,710,149	\$707,071	\$505,051	\$8,922,271
• 2024-2025	\$7,977,360	\$707,071	\$468,687	\$9,153,118
• 2025-2026	\$7,977,360	\$707,071	\$545,083	\$9,229,514

Syracuse-Dunbar-Avooca Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 8,446,047.00
(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
 10,319,254.00 / 1,101,732,093.00 = 0.94 % (3)
 2025 Real Growth Value per Assessor / Prior Year Total Real Property Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.94 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 248,313.78

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 8,694,360.78
(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) \$ 8,522,443.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

General and Special Building Fund Property Tax request 2024-2025

\$171,927 taxes available before JPM

Valuations

- 2018-2019 \$862,630,350
- 2019-2020 \$853,396,756
- 2020-2021 \$854,896,365
- 2021-2022 \$886,490,848
- 2022-2023 \$912,951,598
- 2023-2024 \$1,025,506,892
- 2024-2025 \$1,101,732,093
- 2025-2026 \$1,252,696,506

Levies

	General	Bond	Special Building	Total
• 2018-2019	0.886083	0.081967	0.011710	0.979760
• 2019-2020	0.944758	0.082854	0.011836	1.039448
• 2020-2021	0.926084	0.082708	0.011815	1.020608
• 2021-2022	0.898746	0.079761	0.022789	1.001296
• 2022-2023	0.916778	0.077446	0.016596	1.010820
• 2023-2024	0.751838	0.068948	0.049249	0.870035
• 2024-2025	0.724074	0.064178	0.042541	0.830793
• 2025-2026	0.636815	0.056444	0.043513	0.736722

General Fund Disbursements

	Budget- General	Actual
• 2018-2019	\$11,178,102	\$9,199,962
• 2019-2020	\$11,612,355	\$9,388,582
• 2020-2021	\$11,773,206	\$9,675,501
• 2021-2022	\$12,562,932	\$10,130,983
• 2022-2023	\$13,561,742	\$10,588,336
• 2023-2024	\$13,708,310	\$10,981,811
• 2024-2025	\$14,012,327	\$11,892,016-(\$500,000 CD)= \$11,392,016

State Aid

State Aid History		
Certification Year	State Aid Paid	% Change from Previous Year
2025/26	\$1,315,838.00	(1.34)%
2024/25	\$1,333,727.00	3.37%
2023/24	\$1,290,212.00	977.21%
2022/23	\$119,774.00	11.41%
2021/22	\$107,511.00	(25.67)%
2020/21	\$144,644.00	42.56%
2019/20	\$101,464.00	(0.82)%
2018/19	\$102,298.00	7.07%
2017/18	\$95,547.00	796,125.00%
2016/17	\$12.00	(99.99)%

Salaries

	Teacher Salaries	Admin.	Classified	Total
2021-2022	\$5,996,407	\$638,100	\$1,082,407	\$7,716,914
2022-2023	\$6,283,300	\$763,829	\$1,174,842	\$8,221,971
2023-2024	\$6,578,450	\$786,740	\$1,148,870	\$8,594,603
2024-2025	\$6,673,396	\$775,464	\$1,189,749	\$8,686,226
2025-2026	\$6,948,113	\$790,343	\$1,302,123	\$9,206,728

Budget Summary

	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
FUNDS	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 10,981,811.00	\$ 12,268,075.00	\$ 14,536,998.00	\$ 3,240,613.00	\$ 9,880,025.00	\$ 7,977,360.00
Depreciation	\$ 160,699.00	\$ 80,525.00	\$ 1,078,192.00		\$ 1,078,192.00	
Employee Benefit	\$ -	\$ -	\$ 12,402.00	\$ -	\$ 12,402.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 395,045.00	\$ 364,482.00	\$ 450,000.00	\$ -	\$ 450,000.00	
School Nutrition	\$ 456,532.00	\$ 533,433.00	\$ 669,998.00	\$ -	\$ 669,998.00	
Bond	\$ 684,779.00	\$ 685,000.00	\$ 1,661,018.00	\$ -	\$ 961,018.00	\$ 707,071.00
Special Building	\$ -	\$ 370,967.00	\$ 2,495,994.00		\$ 1,956,362.00	\$ 545,083.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 6,660.00	\$ -	\$ 9,440.00	\$ -	\$ 9,440.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 12,685,526.00	\$ 14,302,482.00	\$ 20,914,042.00	\$ 3,240,613.00	\$ 15,017,437.00	\$ 9,229,514.00
				Bond Purposes	Non-Bond Purposes	Total
			Breakdown of Property Tax	\$ 707,071.00	\$ 8,522,443.00	\$ 9,229,514.00

2025-2026 Tax Request and Levies

	2024-2025	2025-2026	Change						
Property Valuations	1,101,732,093	1,252,696,506	14%						
2024-2025 Budget Information					2025-2026 Budget Information				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	14,012,327.00	7,977,360.00	0.724074	0.636815	14,536,998.00	7,977,360.00	0.636815	-12%	4%
Bond Fund(s) K - 12	1,623,207.00	707,071.00	0.064178	0.056444	1,661,018.00	707,071.00	0.056444	-12%	2%
Special Building Fund	1,844,815.00	468,687.00	0.042541	0.037414	2,495,994.00	545,083.00	0.043513	2%	35%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Total	17,480,349.00	9,153,118.00	0.830793	0.730673	18,694,010.00	9,229,514.00	0.736772	-11%	7%
					PT Authority Total	8,893,654.00			
					Gen/SBF totals	8,522,443.00			
					Left to tax	371,211.00			
Notes:									

Things to consider... (2024-2025)

- ESSER money is gone
- Future curriculum
- Added counselor and ½ time music
- Cost of everything continues to go up
- 2 admin and 5 teachers on early retirement- \$142,684
- Possible Big Ticket items: Bus, mower, van, work truck, roof repairs, HS parking lot, playground, technology, LED lighting, HVAC repairs, phone system, football restrooms, high school bleachers, carpet/tile
- QCPUF- safety and security is an allowable use now
- Many staff taking additional hours

Things to consider... (2025-2026)

- Roof replacement
 - 2026 (Elementary 5 and Middle School 1) \$99,419
 - 2027 (Middle School 3) \$115,681
- North Property- parking lot?
- Transportation- New Bus \$116,590

General Fund Revenue (2021-2025)

Category	2021-22	2022-23	2023-24	2024-2025
Total Local Sources	\$7,722,060	\$8,064,282	\$7,500,459	\$6,114,616
- Taxes Levied	\$7,181,421	\$7,484,686	\$6,850,365	\$5,563,546
Total State Sources	\$1,570,318	\$1,688,336	\$3,508,677	\$5,723,018
- State Aid	\$107,511	\$119,774	\$1,290,212	\$1,333,727
Total Federal Sources	\$302,121	\$278,748	\$422,286	\$540,618
Grand Total Receipts	\$9,709,932	\$10,122,156	\$11,520,970	\$12,455,520

General Fund Expenditure Trends

Category	2021-22	2022-23	2023-24	2024-2025
Total Instruction	\$6,335,263	\$6,820,244	\$6,982,207	\$6,619,569
- Regular Instruction	\$5,009,300	\$5,385,252	\$5,442,639	\$5,948,152
- Special Education	\$1,180,577	\$1,281,346	\$1,246,662	\$1,562,180
Operation & Maintenance	\$905,159	\$925,934	\$1,060,304	\$971,372
Total Disbursements	\$10,131,003	\$10,588,342	\$10,981,811	\$11,392,016

Special Building Fund Trends

Category	2021-22	2022-23	2023-24	2024-2025
Total Local Sources	\$178,782	\$216,500	\$524,358	\$408,729
- Taxes Levied	\$176,221	\$138,850	\$424,353	\$341,504
Grand Total Receipts	\$197,634	\$230,202	\$723,229	\$581,348
Total Disbursements	\$113,427	\$261,165	0	\$267,964