

**Budget Hearing Agenda**  
**September 28, 2025**  
**4:00 p.m.**

1. Call Budget Hearing to Order: Time: \_\_\_\_\_

2. Pledge of Allegiance

3. Announcement of Open Meeting Act Posting and Public Comment Guidelines

4. Approve Budget Hearing Agenda

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to approve the agenda.

5. Board President Statements:

***For this budget hearing we will be following the guidelines set forth with the passage of LB 148. These guidelines include:***

- ***This hearing will not be limited by a set length of time.***
- ***Three copies of the proposed budget statement are being made available to the public during this hearing.***
- ***A detailed presentation of the proposed budget statement will be given and will be compared to recent year budgets.***
- ***Any member of the public wishing to speak on the proposed budget will need to identify themselves and will be given a reasonable amount of time to address this governing body.***
- ***The board will not respond or take action on any public comments.***

6. Presentation of Proposed Budget Statement

7. Public Comment

8. Adjourn Budget Hearing: Time: \_\_\_\_\_

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adjourn the budget hearing.

**Final Tax Request Hearing Agenda**  
**September 28, 2025**  
**Immediately following the Budget Hearing 4:00 p.m.**

1. **Call Tax Request Hearing to Order: Time: \_\_\_\_\_**
2. **Announcement of Open Meeting Act Posting and Public Comment Guidelines (if someone new comes into the meeting)**
3. **Approve Tax Request Hearing Agenda**

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to approve the agenda.

4. **Board President Statements:**

*Information was presented at the Joint Public Hearing that was held in Chadron, NE at 6:05 p.m. in the Chadron High School Auditorium.*

5. **Public Comment:**

6. **Adjourn Final Tax Request Hearing: Time: \_\_\_\_\_**

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adjourn the tax request hearing.

**School Board Agenda  
Special Meeting  
September 28, 2026  
Following the Budget and Tax Request Hearings**

1. **Call Meeting to Order:** Time: \_\_\_\_\_
2. **Announcement of Open Meeting Act Posting (If someone new comes into the meeting)**
3. **District Mission:** Crawford Public Schools in partnership with our parents and community, are committed to challenging our students to develop ownership in their own education and empower each student to become resourceful, respectful, and responsible citizens.
4. **District Vision:** Graduates of Crawford Public Schools will become lifelong learners with the ability to be successful in life.

5. **Roll Call:**

Board members present: JR Wasserburger, Joe Vogel, Don Edelman, Erin Norman, Jarrod Allen, and Steve Mallery.

Administrators Present: Keri Homan

Excusing a board member (if necessary):

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to excuse \_\_\_\_\_ from the meeting.

6. **Agenda Approval:**

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to approve the agenda.

7. **Public Comment:**

8. **Board Member Reports:**

- Joint Public Hearing – Joe Vogel

9. **Superintendent Report:**

- a. I received an email from Lindy Coleman, the County Assessor, and she wanted me to share that there is a Homestead Exemption program, sponsored by the state, that is extremely beneficial for the elderly and disabled. Anyone that you speak with that may be over 65 or 100% disabled can be referred to the assessor's office for information on this program.
- b. I recommend that you approve the proposed budget for the 2026-27 school year.
- c. I recommend that you approve the proposed tax levy for the 2026-27 school year.

**10. Action Items:**

**a. Approve the 2026-27 Budget**

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve the proposed budget for the 2026-27 school year.

**b. Approve the 2026-27 Tax Levy**

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_, to approve the proposed Tax Levy for the 2026-27 school year.

**11. Information Item:** The October Regular Board Meeting will be at 6:00 pm on Monday, October 12, 2026 in the District Flex Room.

**12. Meeting Adjourned:** Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adjourn.

Time: \_\_\_\_\_

## 2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

### CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

**Prior Year Non-Bond Property Tax Request** (1) \$ 3,303,030.00  
(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**  
2,146,630.00 / 315,339,992.00 = 0.68 % (3)  
2026 Real Growth Value per Assessor Prior Year Total Property Valuation per Assessor

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.68 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 88,521.20

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) \$ 3,391,551.20  
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

### ACTUAL PROPERTY TAX REQUEST

**2026-2027 ACTUAL Non-Bond Property Tax Request** (7) \$ 3,413,263.00  
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

**Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.**

2026-2027  
STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM

County-District #: 23-0071 Class #: I  
Crawford Public Schools  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Dawes County  
This budget is for the Period SEPTEMBER 1, 2026 through AUGUST 31, 2027

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

|                                                                                                                                                                                               |                                       |                                                                                                                                                                                                                                                                                                    |                    |                 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------------|
| AMOUNT OF PERSONAL AND<br>REAL PROPERTY TAX REQUIRED FOR:                                                                                                                                     |                                       | Principal and Interest on<br>Bonds                                                                                                                                                                                                                                                                 | All Other Purposes | TOTAL           |
| General Fund                                                                                                                                                                                  |                                       | \$ -                                                                                                                                                                                                                                                                                               | \$ 3,140,536.00    | \$ 3,140,536.00 |
| Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]                                                                                                                                  |                                       | \$ -                                                                                                                                                                                                                                                                                               |                    | \$ -            |
| Special Building Fund                                                                                                                                                                         |                                       | \$ -                                                                                                                                                                                                                                                                                               | \$ 272,727.00      | \$ 272,727.00   |
| Qualified Capital Purpose Undertaking Fund                                                                                                                                                    |                                       | \$ 131,313.00                                                                                                                                                                                                                                                                                      | \$ -               | \$ 131,313.00   |
| Total All Funds                                                                                                                                                                               |                                       | \$ 131,313.00                                                                                                                                                                                                                                                                                      | \$ 3,413,263.00    | \$ 3,544,576.00 |
| Outstanding Bonded Indebtedness as of September 1, 2026<br>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)                                                              |                                       | Total Certified Valuation (All Counties)<br>(Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)                                                                                                                                                                           |                    |                 |
| \$ 2,087,000.00                                                                                                                                                                               | Principal                             | \$ 325,138,145                                                                                                                                                                                                                                                                                     |                    |                 |
| \$ 118,312.80                                                                                                                                                                                 | Interest                              |                                                                                                                                                                                                                                                                                                    |                    |                 |
| \$ 2,205,312.80                                                                                                                                                                               | Total Outstanding Bonded Indebtedness |                                                                                                                                                                                                                                                                                                    |                    |                 |
| County Clerk's Use Only                                                                                                                                                                       |                                       | Report of Joint Public Agency & Interlocal Agreements                                                                                                                                                                                                                                              |                    |                 |
|                                                                                                                                                                                               |                                       | Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026?<br><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO<br>If YES, Please submit Interlocal Agreement Report by September 30th. |                    |                 |
|                                                                                                                                                                                               |                                       | Report of Trade Names, Corporate Names & Business Names                                                                                                                                                                                                                                            |                    |                 |
|                                                                                                                                                                                               |                                       | Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2025 through June 30, 2026?<br><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO<br>If YES, Please submit Trade Name Report by September 30th.      |                    |                 |
|                                                                                                                                                                                               |                                       | Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2025-2026 school fiscal year?<br><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO                                                           |                    |                 |
| APA Contact Information                                                                                                                                                                       |                                       | Submission Information                                                                                                                                                                                                                                                                             |                    |                 |
| Auditor of Public Accounts<br>PO Box 98917<br>Lincoln, NE 68509<br>Telephone: (402) 471-2111 FAX: (402) 471-3301<br>Website: <a href="mailto:auditors.nebraska.gov">auditors.nebraska.gov</a> |                                       | Budget Due by 9-30-2026<br><br>Submit budget to:<br>1. Auditor of Public Accounts - Electronically on Website or Mail<br>2. County Board (SEC. 13-508), C/O County Clerk<br>3. Nebraska Dept. of Education - Upload to NDE Portal only                                                             |                    |                 |

## BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 23-0071  
Crawford Public Schools

| 2026-2027 BUDGET ADOPTED                 |                                             |                                                                                      |                                                         |                                                                  |                                                                    |                                                                                 |                                                                                     |                                         |                                                        |
|------------------------------------------|---------------------------------------------|--------------------------------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------------------------------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------|
|                                          | TOTAL<br>BEGINNING<br>BALANCE<br>(Column 1) | TOTAL AVAILABLE<br>PROPERTY TAXES<br>(Including Beginning<br>Balances)<br>(Column 2) | PERSONAL<br>AND REAL<br>PROPERTY<br>TAXES<br>(Column 3) | TOTAL<br>RESOURCES<br>AVAILABLE<br>(Col 2 + Col 3)<br>(Column 4) | BUDGET OF<br>DISBURSEMENTS -<br>SPECIAL<br>EDUCATION<br>(Column 5) | TOTAL<br>BUDGET OF<br>DISBURSEMENTS -<br>NON-SPECIAL<br>EDUCATION<br>(Column 6) | TOTAL<br>BUDGET OF<br>DISBURSEMENTS<br>& TRANSFERS<br>(Col 5 + Col 6)<br>(Column 7) | NECESSARY<br>CASH RESERVE<br>(Column 8) | TOTAL<br>REQUIREMENTS<br>(Col 7 + Col 8)<br>(Column 9) |
| General                                  | 452,984.00                                  | 1,848,186.00                                                                         | 3,109,131.00                                            | 4,957,317.00                                                     | 481,000.00                                                         | 4,476,317.00                                                                    | 4,957,317.00                                                                        |                                         | 4,957,317.00                                           |
| Depreciation                             | 77,083.00                                   | 77,233.00                                                                            |                                                         | 77,233.00                                                        |                                                                    |                                                                                 | 77,233.00                                                                           |                                         | 77,233.00                                              |
| Employee Benefit                         | 17,195.00                                   | 47,195.00                                                                            |                                                         | 47,195.00                                                        |                                                                    |                                                                                 | 47,195.00                                                                           |                                         | 47,195.00                                              |
| Contingency                              | -                                           | -                                                                                    |                                                         | -                                                                |                                                                    |                                                                                 | -                                                                                   |                                         | -                                                      |
| Activities                               | 149,696.00                                  | 350,296.00                                                                           |                                                         | 350,296.00                                                       |                                                                    |                                                                                 | 350,296.00                                                                          |                                         | 350,296.00                                             |
| School Nutrition                         | 11,813.00                                   | 211,813.00                                                                           |                                                         | 211,813.00                                                       |                                                                    |                                                                                 | 211,813.00                                                                          |                                         | 211,813.00                                             |
| Bond                                     | -                                           | -                                                                                    |                                                         | -                                                                |                                                                    |                                                                                 | -                                                                                   |                                         | -                                                      |
| Special Building                         | 688,342.00                                  | 755,442.00                                                                           | 270,000.00                                              | 1,025,442.00                                                     |                                                                    |                                                                                 | 1,025,442.00                                                                        |                                         | 1,025,442.00                                           |
| Qualified Capital<br>Purpose Undertaking | 244,501.00                                  | 460,383.00                                                                           | 130,000.00                                              | 590,383.00                                                       |                                                                    |                                                                                 | 590,383.00                                                                          |                                         | 590,383.00                                             |
| Cooperative                              | 477.00                                      | 145,477.00                                                                           |                                                         | 145,477.00                                                       |                                                                    |                                                                                 | 145,477.00                                                                          |                                         | 145,477.00                                             |
| Student Fee                              | -                                           | -                                                                                    |                                                         | -                                                                |                                                                    |                                                                                 | -                                                                                   |                                         | -                                                      |
|                                          |                                             |                                                                                      |                                                         | -                                                                |                                                                    |                                                                                 |                                                                                     |                                         | -                                                      |
| <b>TOTAL ALL FUNDS</b>                   | 1,622,091.00                                | 3,896,025.00                                                                         | 3,509,131.00                                            | 7,405,156.00                                                     | 481,000.00                                                         | 4,476,317.00                                                                    | 7,405,156.00                                                                        | -                                       | 7,405,156.00                                           |

## PERSONAL AND REAL PROPERTY TAX RECAP

|                                                                   | General<br>Fund | Bond<br>Fund(s)<br>(Total Of All<br>Bond Funds) | Special<br>Building<br>Fund | Qualified Capital<br>Purpose Undertaking<br>Fund |
|-------------------------------------------------------------------|-----------------|-------------------------------------------------|-----------------------------|--------------------------------------------------|
| PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)           | 3,109,131.00    |                                                 | 270,000.00                  | 130,000.00                                       |
| COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)      | 31,405.00       | -                                               | 2,727.00                    | 1,313.00                                         |
| TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C) | 3,140,536.00    | -                                               | 272,727.00                  | 131,313.00                                       |

## CERTIFIED STATE AID

|    |            |    |            |
|----|------------|----|------------|
| \$ | 509,785.00 | \$ | 100,000.00 |
|----|------------|----|------------|

## COUNTY TREASURER'S BALANCE, 9-1-2026

|           |           |           |
|-----------|-----------|-----------|
| 52,984.00 | 68,342.00 | 44,501.00 |
|-----------|-----------|-----------|

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. 2026 Budget**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Crawford Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Crawford Public Schools resolves that:

1. The 2026-2027 property tax request be set at:

|                           |    |              |
|---------------------------|----|--------------|
| General Fund:             | \$ | 3,140,536.00 |
| Bond Fund:                | \$ | -            |
| Special Building Fund:    | \$ | 272,727.00   |
| Qualified Capital Purpose | \$ | 131,313.00   |
| Undertaking Fund:         |    |              |

2. The total assessed value of property differs from last year's total assessed value by 3.11 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 1.056272 per \$100 of assessed value.
4. Crawford Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.090175 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Crawford Public Schools will increase (decrease) last year's budget by 15.8 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution 2026 Budget.

Voting yes were:

Voting no were:

\_\_\_\_\_  
\_\_\_\_\_  
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Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2026

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Crawford Public Schools (23-0071) in Dawes County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 28 day of September, 2026 at 4:00 o'clock, P.M., at Crawford Public Schools Flex Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

| FUNDS                                 | 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) |
|---------------------------------------|----------------------------------|--------------------------------------------|------------------------------------|----------------------------|-----------------------------------------------------|------------------------------------------------------|
|                                       | 2024-2025 (1)                    | 2025-2026 (2)                              | 2026-2027 (3)                      |                            |                                                     |                                                      |
| General                               | \$ 3,779,221.00                  | \$ 3,742,825.00                            | \$ 4,957,317.00                    |                            | \$ 1,848,186.00                                     | \$ 3,140,536.00                                      |
| Depreciation                          | \$ -                             | \$ -                                       | \$ 77,233.00                       |                            | \$ 77,233.00                                        |                                                      |
| Employee Benefit                      | \$ 28,760.00                     | \$ 31,513.00                               | \$ 47,195.00                       |                            | \$ 47,195.00                                        |                                                      |
| Contingency                           | \$ -                             | \$ -                                       | \$ -                               |                            | \$ -                                                |                                                      |
| Activities                            | \$ 165,993.00                    | \$ 170,985.00                              | \$ 350,296.00                      |                            | \$ 350,296.00                                       |                                                      |
| School Nutrition                      | \$ 183,470.00                    | \$ 128,468.00                              | \$ 211,813.00                      |                            | \$ 211,813.00                                       |                                                      |
| Bond                                  | \$ -                             | \$ -                                       | \$ -                               |                            | \$ -                                                | \$ -                                                 |
| Special Building                      | \$ 284,566.00                    | \$ 282,682.00                              | \$ 1,025,442.00                    |                            | \$ 755,442.00                                       | \$ 272,727.00                                        |
| Qualified Capital Purpose Undertaking | \$ 107,291.00                    | \$ 107,132.00                              | \$ 590,383.00                      |                            | \$ 460,383.00                                       | \$ 131,313.00                                        |
| Cooperative                           | \$ -                             | \$ -                                       | \$ 145,477.00                      |                            | \$ 145,477.00                                       |                                                      |
| Student Fee                           | \$ -                             | \$ -                                       | \$ -                               |                            | \$ -                                                |                                                      |
| TOTALS                                | \$ 4,549,301.00                  | \$ 4,463,605.00                            | \$ 7,405,156.00                    | \$ -                       | \$ 3,896,025.00                                     | \$ 3,544,576.00                                      |

| Breakdown of Property Tax |            | Bond Purposes | Non-Bond Purposes | Total           |
|---------------------------|------------|---------------|-------------------|-----------------|
| \$                        | 131,313.00 | \$            | 3,413,263.00      | \$ 3,544,576.00 |

## Notice of Special Hearing To Set Final Tax Request

Crawford Public Schools (23-0071) in Dawes County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 28 day of, September 2026 Following the Budget Hearing at 4:00 o'clock PM, at Crawford Public Schools Flex Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

|                     |                          |                          |              |
|---------------------|--------------------------|--------------------------|--------------|
| Property Valuations | 2025-2026<br>315,339,992 | 2026-2027<br>325,138,145 | Change<br>3% |
|---------------------|--------------------------|--------------------------|--------------|

### 2025-2026 Budget Information

### 2026-2027 Budget Information

| Fund                                                 | 2025-2026<br>Operating Budget | 2025-2026<br>Property Tax<br>Request | 2025<br>Tax Rate | Property Tax Rate<br>(2025-2026 Request<br>Divided By<br>2026 Valuation) | 2026-2027<br>Operating Budget | 2026-2027<br>Proposed Property<br>Tax Request | Proposed<br>2026<br>Tax Rate | Change<br>in Tax<br>Rate | Change in<br>Operating<br>Budget |
|------------------------------------------------------|-------------------------------|--------------------------------------|------------------|--------------------------------------------------------------------------|-------------------------------|-----------------------------------------------|------------------------------|--------------------------|----------------------------------|
| General Fund                                         | 4,568,626.00                  | 3,030,303.00                         | 0.960964         | 0.932005                                                                 | 4,957,317.00                  | 3,140,536.00                                  | 0.965908                     | 1%                       | 9%                               |
| Bond Fund(s) K - 12                                  |                               |                                      | 0.000000         | 0.000000                                                                 | -                             | -                                             | 0.000000                     | #DIV/0!                  | 0                                |
| Bond Fund(s) K - 8                                   |                               |                                      | 0.000000         | 0.000000                                                                 |                               |                                               | 0.000000                     | #DIV/0!                  | 0                                |
| Bond Fund(s) 9 - 12                                  |                               |                                      | 0.000000         | 0.000000                                                                 |                               |                                               | 0.000000                     | #DIV/0!                  | 0                                |
| Bond Fund                                            |                               |                                      | 0.000000         | 0.000000                                                                 |                               |                                               | 0.000000                     | #DIV/0!                  | 0                                |
| Special Building Fund                                | 954,091.00                    | 272,727.00                           | 0.086487         | 0.083880                                                                 | 1,025,442.00                  | 272,727.00                                    | 0.083880                     | -3%                      | 7%                               |
| Qualified Capital Purpose<br>Undertaking Fund K - 12 | 241,062.00                    | 131,313.00                           | 0.041642         | 0.040387                                                                 | 590,383.00                    | 131,313.00                                    | 0.040387                     | -3%                      | 145%                             |
| Qualified Capital Purpose<br>Undertaking Fund K - 8  |                               |                                      | 0.000000         | 0.000000                                                                 |                               |                                               | 0.000000                     | #DIV/0!                  | 0                                |
| Qualified Capital Purpose<br>Undertaking Fund 9 - 12 |                               |                                      | 0.000000         | 0.000000                                                                 |                               |                                               | 0.000000                     | #DIV/0!                  | 0                                |
| Total                                                | 5,763,779.00                  | 3,434,343.00                         | 1.089092         | 1.056272                                                                 | 6,573,142.00                  | 3,544,576.00                                  | 1.090175                     | 0%                       | 14%                              |