

Meeting to Approve 2025-2026 Budget

Wednesday, September 24, 2025

6:20 PM

High School Computer Lab Room 204

358 North 6th Street

Tecumseh, NE 68450

1. Call to Order/Roll Call
2. Consider, discuss and take all necessary action to approve the 2025-2026 Budget as advertised for Johnson County Central Public Schools 49-0050.
3. Consider, discuss and take all necessary action to approve the tax request for the 2025-2026 school fiscal year for the General Fund, Bond Fund, Special Building Fund, Qualified Capital Purpose Undertaking Fund as advertised in the Nemaha Valley Observer.
4. Facilities — Consider, discuss and take any necessary action in regard to renovations to current facilities and any future building construction projects with representatives from Clark Enersen.

Notice of Special Hearing To Set Final Tax Request

Johnson County Central (49-0050) in Johnson 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 24 day of, September 2025 at 6:15 o'clock P.M., at Johnson County Central High School, Room 204 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	911,738,042	1,070,826,614	17%

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	10,662,833.00	7,295,134.00	0.800135	0.681262	11,163,474.00	8,351,127.00	0.779877	-3%	5%
Bond Fund(s) K - 12	17,623.00	-	0.000000	0.000000	18,394.00	-	0.000000	#DIV/0!	4%
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	3,492,500.00	1,276,391.00	0.139995	0.119197	4,256,046.00	1,473,591.00	0.137612	-2%	22%
Qualified Capital Purpose Undertaking Fund K - 12	451,498.00	273,520.00	0.030000	0.025543	707,458.00	303,030.00	0.028299	-6%	57%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	14,624,454.00	8,845,045.00	0.970130	0.826002	16,145,372.00	10,127,748.00	0.945788	-3%	10%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 9-24-25

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Johnson County Central 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 Johnson County Central resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	\$	8,351,127.00
Bond Fund:	\$	-
Special Building Fund:	\$	1,473,591.00
Qualified Capital Purpose	\$	303,030.00
Undertaking Fund:		

- 2. The total assessed value of property differs from last year's total assessed value by 17.45 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 0.826002 per \$100 of assessed value.
- 4. Johnson County Central proposes to adopt a property tax request that will cause its tax rate to be 0.945788 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Johnson County Central will increase (decrease) last year's budget by 11.01 percent.
- 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt Resolution #9-24-25.

Voting yes were:

Voting no were:

Dated this 24th day of September, 2025