

**WEEPING WATER SCHOOL
DISTRICT #13-0022-CASS COUNTY, NEBRASKA
BOARD OF EDUCATION MEETING
WEEPING WATER PUBLIC SCHOOLS BUSINESS ROOM**

NOTICE for this meeting was posted in the identified locations as per district policy.

1. Call to Order
2. Roll Call
3. Open Meetings Act
4. Hearing to Set Final Tax Request.
5. Public Input
6. Adjournment

** Members of the board of education may move to enter "closed" session or adjust the order of the agenda at any point during the regular meeting.

Notice of Special Hearing To Set Final Tax Request

Weeping Water Public Schools (13-0022) in Cass 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 15 day of, September 2025 at 6:15 o'clock P.M., at Conference Room, Weeping Water Public Schools for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2024-2025	2025-2026	Change
	435,060,917	497,624,034	14%

2024-2025 Budget Information

Fund	2024-2025		2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026		Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
	Operating Budget	2024-2025 Property Tax Request			Operating Budget	Proposed Property Tax Request			
General Fund	6,012,428.00	4,426,977.00	1.017553	0.889623	6,993,458.00	4,574,558.00	0.919280	-10%	16%
Bond Funds\ K -12	847,073.00	772,727.00	0.177614	0.155283	2,012,666.00	1,101,301.00	0.221312	25%	138%
Special Building Fund	122,440.24	78,535.00	0.018051	0.015782	94,350.00	10,101.00	0.002030	-89%	-23%
Qualified Capital Purpose Undertaking Fund K -12	84,827.00	62,626.00	0.014395	0.012585	233,541.00	144,444.00	0.029027	102%	175%
Qualified Capital Purpose Undertaking Fund K -8			0.000000	0.000000			0.000000	#DIV/0!	
Qualified Capital Purpose Undertaking Fund 9 -12			0.000000	0.000000			0.000000	#DIV/0!	
Total	7,066,768.24	5,340,865.00	1.227613	1.073273	9,334,015.00	5,830,404.00	1.171649	-5%	32%

DATE: September 15, 2025
TO: Members of the WWPS Board of Education
FROM: Adrian Allen
RE: UPDATE of Narrative of the 2025/26 general fund budget

Listed below is general financial information as well as narrative explanations of various sections of the general fund budget.

Our district's valuation increased from **\$ 435,060,917 to \$497,624,034** for 2025/2026, representing a **\$62,563,117** or **14%** increase.

The 2025/2026 general fund budget totals \$4,157,249 This is an increase in budgeted expenditures of \$215,647 or 5.47% when compared to 2024/25 budgeted expenditures.

A. INSTRUCTIONAL SERVICES (1100s, 1200s)

Instruction services are expenses related to the instruction of our students. These expenses include teachers' salaries, social security, retirement, health insurance, special education services, vocational instruction, textbooks, supplies, and substitute teachers. An amount of **\$3,320,404** is budgeted in this category. This is an increase of \$180,767 (5.76%) as compared to the 2024/25 budgeted expenditures. There was an increase in salaries, social security, insurance, and extra duties.

B. PUPIL SUPPORT SERVICES (2100s)

This section represents expenses related to providing services to students other than direct instruction. These services include the guidance counselor, health services, and safety and security training and support. An amount of **\$194,289** has been budgeted in this category. This is an increase of \$10,316 (5.31%) as compared to the 2024/25 budget. The increase in expenditures is due to an increase in salaries, benefits, and services. This also provides financial support if a student of need moves into the district.

C. STAFF SUPPORT SERVICES (2200s)

Staff support services are expenses that are associated with assisting the teaching staff with the instruction of students. Services and activities related to professional growth of the instructional staff, and library services are included in this category. An amount of **\$152,844** is budgeted for this category. This is an increase of \$6,419 (4.20%) compared to the budgeted 2024/2025 expenditures.

D. BOARD OF ED, ADMINISTRATION, BUSINESS SUPPORT (2300s, 2400s, 2500s)

General administration contains expenses of the Board of Education, the salary and benefits of the superintendent, principal, and office personnel. This also includes costs related to legal services, printing, and various office supplies and equipment necessary to operate the office. An amount of **\$1,186,710** has been budgeted in this category. This is an increase of \$32,616 (2.83%) when compared to the 2024/2025 budget of expenditures. The increase is a reflection of an overall increase in salaries and benefits. We continue to add more to District Legal Services with new legislation occurring involving Title IX.

E. OPERATION AND MAINTENANCE OF PLANT (2600s)

This section includes such items as custodial salaries and benefits, custodial supplies, water, fuel, electricity, and expenditures for the upkeep of grounds, repair of the building, furniture, district property insurance, and equipment. An amount of **\$668,621** has been budgeted. This is a decrease of \$79,750 (10.66%) as compared to budgeted 2024/2025 expenditures. HVAC continues to be a problem and we will continue to budget for repairs/replacement until the new system is operational. Managing the custodial staff will go a long way in the decrease in cost. We continue to see an increase in utilities every year.

F. PUPIL TRANSPORTATION (2700s)

This section is for the transportation of students to and from school services and the costs associated with operating the vehicles. An amount of **\$259,818** has been budgeted in this category. This is an increase of \$42,065 (19.32%) when compared to the 2024/2025 budgeted expenditures. The increase is attributed to the unstable gas and oil prices being unsteady. The maintenance of the vehicles continues to increase with the age of our fleet. I increased Special Education Transportation to be prepared for any students who move into the district with Special Education needs or those who need to be transported to other facilities for academic support.

G. STATE CATEGORICAL PROGRAMS (3500s)

This section includes High Ability Learners and Childcare (Sixpence) programs. An amount of **\$491,393** is budgeted for this category. This is an increase of \$21,612 (4.60%) due to the increase in salaries and benefits. These are matching fund grants.

H. FEDERAL SOURCES (6000s)

This section includes items related to federally subsidized programs such as Title I, IDEA funds (Federal Special Education Grant Funds), and REAP (Federal Rural School Grants) funds. An amount of **\$230,759** has been budgeted in this category. This is a \$12,463 (5.71%) increase compared to budgeted 2024/2025 expenditures.

I. TRANSFERS

This section is for transfers from the general fund to other funds. An amount of \$150,000 has been budgeted in this area for an anticipated supplement for the school lunch and activities program. The transfers are to help supplement the Depreciation fund along with Nutrition and Activity funds.

FINAL NOTES:

Actual general fund budget expenditures for 2024/25 are **\$6,674,372**. To maintain budget authority for the future, I have raised the actual TOTAL OPERATING BUDGET to **\$6,993,458**. This includes transfers into the Nutrition and Activity Funds. We increased the TOTAL OPERATING BUDGET by \$981,030. The total operating budget was **\$6,012,428** for the 2024/2025 year.

General Fund Breakdown	Last Budget	New Budget	\$ Change	% Change
All Instruction (1100)	\$2,656,734.85	\$2,827,798.47	\$171,063.62	6.44%
Special Education Instruction (1200)	\$482,901.27	\$492,605.04	\$9,703.76	2.01%
Summer School (1300)	\$0.00	\$0.00	\$0.00	#DIV/0!
Pupil Support (2100)	\$194,288.68	\$204,604.80	\$10,316.12	5.31%
Staff Support (2200)	\$152,843.58	\$159,262.53	\$6,418.95	4.20%
Board of Education (2310)	\$133,356.56	\$136,150.00	\$2,793.44	2.09%
Executive Administration (2300)	\$241,583.92	\$255,431.70	\$13,847.78	5.73%
Office of the Principal (2410)	\$623,259.89	\$634,779.56	\$11,519.66	1.85%
Business Services (2500)	\$155,893.37	\$160,348.39	\$4,455.03	2.86%
Operation and Maintenance of Plant (2600)	\$748,370.48	\$668,620.97	(\$79,749.51)	-10.66%
Regular Transportation (2710, 2730,2790)	\$214,610.28	\$253,114.74	\$38,504.45	17.94%
Special Education Transportation (2712, 2732,2792,2793)	\$3,142.85	\$6,703.47	\$3,560.63	113.29%
State Categorical Programs (3000)	\$472,540.68	\$494,192.71	\$21,652.03	4.58%
Federal Programs (6000)	\$218,296.59	\$230,759.21	\$12,462.62	5.71%
Transfers (8000)	\$200,000.00	\$150,000.00	(\$50,000.00)	-25.00%
	\$6,497,823.00	\$6,674,371.58	\$176,548.58	2.72%