DISTRICT FINANCIAL DATA PRESENTATION

1) Regular Budget Packet
   A. Valuation Memo
   B. Deciphering
   C. Financial Comparison with Neighbors
   D. Tax Options Memo

2) Creating A Historical Look
   A. District Revenue 2017-2026
   B. Tax Revenue Growth Comparison
   C. Major Expense Changes
   D. September Balances

3) Projections
   A. Revenues 26-27
   B. Expenses 26-27
   C. Cash Flow Before Staffing Cuts
   D. Option 1 | 2.08% Tax Increase
   E. Option 2 | 4.72% Revenue Growth

September 2, 2026

Callaway Public Schools

"Creating Positive Stories"

PO Box 280
101 N Needham
Callaway, NE 68825

Phone: 308-836-2272
Fax: 308-836-2771
www.callawaypublicschools.org

July 16, 2026

County	26-27 Value	25-26 Value	% Growth
Custer	$585,065,400	$520,403,550	12.4%
Dawson	$10,136,832	$8,355,368	21.3%
Total	$595,202,232	$530,078,809	12.3%

***Value of $0.01 Levy = $ 59,520.22**

J.D. Furrow
Superintendent
Callaway Public Schools
Cell: (308)-870-2824
Email: jdfurrow@callawaypublicschools.org

1-A

Deciphering the 2026-27 Property Tax Authority Certification Worksheet
Callaway Public Schools

Section A

1.	General Fund Tax Asking (25/26 from LC-2) -	$3,532,428
2.	Special Building Fund Tax Asking (25/26 from LC-2) -	$ 150,000
3.	**2025-26 Total Property Tax Asking -**	**$3,682,428**
4.	General Fund Non-Property Tax Revenue (23/24 from AFR) -	$ 246,008
5.	Special Building Fund Non-Property Tax Revenue (23/24 AFR)-	$ 695
6.	**2023-24 Total Non-Property Tax Revenue**	**$ 246,703**
7.	Total SPED Reimbursement (24/25 AFR)	$ 391,299
8.	TEEOSA Including Foundation Aid (25/26)	$ 238,983
9.	**Total Property Tax & Non Property Tax Revenue (25/26)**	**$4,559,413**

Sections B&C

1.	Base Growth -	3 %
2.	Basic Growth % for Membership	0.5634 %
3.	Basic Growth % for LEP	0 %
4.	Basic Growth % for Poverty	1.1620 %
5.	**Total Base Growth Rate**	**4.7254**
6.	**Revenue Cap Total Revenue X Total Base Growth %**	**$4,774,861**

Section D

1.	General Fund Non-Property Tax Revenue (24/25 from AFR)	$ 275,495
2.	Special Building Fund Non-Property Tax Revenue (24/25 AFR)	$ 591
3.	Total Non-Property Tax Revenue (24/25)	$ 276,086
4.	2025-26 SPED Final to Pay	$ 472,409
5.	2026-27 TEEOSA	$ 254,798
6.	Prior Year Unused Tax Authority	$ 92,920
7.	**2026-27 Property Tax Request Authority -**	**$3,864,489**

Section E

1. Additional Base Growth Percentage if 70% Board Approval 7 %

Section F

1. **Amount of Additional Property Tax Authority if Approved $ 319,159**

Section G

1. **2026-27 Property Tax Request Authority Including Board Approved Amount $4,183,648**

Financial Comparison with Neighboring Districts 2025-26

School Name:	Dist. Valuation	Gen. Levy	Bond Levy	Building Levy	QCPUF Levy	Total Levy	PK	K-12	Total	Cost/Student
							Enrollment Numbers			
CALLAWAY	$530,078,809	0.6664	0	0.0283	0	0.6947	25	144	169	$35,972
Anselmo-Merna	$706,919,867	0.498	0	0.0142	0	0.5122	14	236	250	$23,606
Ansley	$411,577,119	0.7756	0	0.0245	0.0208	0.8209	20	172	192	$26,275
Arnold	$520,153,970	0.5988	0	0.0728	0	0.6716	26	183	209	$23,829
Brady	$425,073,566	0.7403	0.0706	0.0372	0	0.8481	15	174	189	$29,210
Broken Bow	$1,091,277,559	0.6626	0.1729	0.0317	0	0.8672	128	778	906	$17,100
Cozad	$1,135,724,702	0.872	0.2109	0.0351	0.0249	1.1429	61	886	947	$17,685
Gothenburg	$1,168,215,070	0.8992	0	0.0372	0.03	0.9664	22	740	762	$20,181
Loup Co.	$448,632,297	0.5427	0	0.0225	0	0.5652	6	86	92	$41,150
Mullen	$780,327,134	0.4009	0.019	0	0	0.4199	15	163	178	$31,535
Sandhills	$506,452,340	0.5724	0	0.0269	0	0.5993	0	81	81	$42,059
Sargent	$410,873,300	0.7167	0	0.0586	0.0295	0.8048	17	133	150	$39,432
Stapleton	$460,499,497	0.6571	0.0459	0	0	0.703	19	118	137	$31,211
SEM	$501,341,728	0.7516	0.0805	0.1208	0	0.9529	16	187	203	$30,544
Thedford	$401,516,935	0.6602	0	0	0.0503	0.7105	17	107	124	$32,173

*Cost/Student = Based on Average Daily Membership

1-C

Callaway Public Schools

"Creating Positive Stories"

PO Box 280
101 N Needham
Callaway, NE 68825

Phone: 308-836-2272
Fax: 308-836-2771
www.callawaypublicschools.org

July 21, 2026

Tax Options Memo:

Option #1 - Rationale: This proposal would allow us to avoid the joint public hearing. This is based on 0.08% real growth.

	Tax Amount	% Change	Levy	% Change
General Fund	$3,734,022	5.7%	.642496	-3.6%
Special Building	$25,000	-83.3%	.004273	- 85%
Total	$3,759,022	2.08%	.642496	-7.5%

Option #2 - Rationale: This proposal is based on the maximum the district can levy without doing a vote for the additional 7% authority.

	Tax Amount	% Change	Levy	% Change
General Fund	$3,839,489	8.7%	.656250	-1.5%
Special Building	$25,000	-83.3%	.004273	-84.9%
Total	$3,864,489	4.9%	.660523	-4.9%

J.D. Furrow
Superintendent
Callaway Public Schools
Cell: (308)-870-2824
Email: jdfurrow@callawaypublicschools.org

1-D

District Revenue 2017-2026

	Actual Tax Asking	Tax Credit	Taxpayers Amount Paid	State Aid	SPED Reimbursement	ESSER II	ESSER III	ESSER ELO	Total Actual Revenue
2017-2018	$3,280,836.00		$3,280,836.00	$20,346.00					$3,301,182.00
2018-2019	$3,641,124.00	$300,661.72	$3,340,462.28	$17,972.00	$188,149.00				$3,847,245.00
2019-2020	$3,438,937.00	$332,624.56	$3,106,312.44	$18,930.00	$202,535.00				$3,660,402.00
2020-2021	$3,435,706.00	$323,969.62	$3,111,736.38	$21,746.00	$260,738.00				$3,718,190.00
2021-2022	$3,505,216.00	$332,688.29	$3,172,527.71	$23,597.00	$243,056.00	$82,515.00			$3,771,869.00
2022-2023	$3,502,754.00	$327,761.10	$3,174,992.90	$25,187.00	$221,110.00	$7,929.00	$134,881.00	$25,793.00	$3,909,725.00
2023-2024	$3,372,812.00	$339,167.19	$3,033,644.81	$271,313.00	$233,572.00		$50,828.00	$35,804.00	$3,964,329.00
2024-2025	$3,282,429.00	$1,269,319.41	$2,013,109.59	$256,294.00	$455,708.00		$17,762.00	$61,802.00	$4,073,995.00
2025-2026	$3,532,428.00	$1,335,534.07	$2,196,893.93	$238,983.00	$391,299.00				$4,162,710.00
2026-2027				$254,798.00	$472,409.00				

** Total Actual Revenue does not include : IDEA, Title I, HAL, or Apportionments

*** Approx. $250,000

2-A

Tax & Revenue Growth Comparisons

School Year	Actual Tax Asking	2% Increase	Taxpayers Amount Paid	Tax Credit
2017-2018	$3,280,836.00	$3,280,836.00	$3,280,836.00	
2018-2019	$3,641,124.00	$3,346,452.72	$3,340,462.28	$300,661.72
2019-2020	$3,438,937.00	$3,413,381.77	$3,106,312.44	$332,624.56
2020-2021	$3,435,706.00	$3,481,649.41	$3,111,736.38	$323,969.62
2021-2022	$3,505,216.00	$3,551,282.40	$3,172,527.71	$332,688.29
2022-2023	$3,502,754.00	$3,622,308.05	$3,174,992.90	$327,761.10
2023-2024	$3,372,812.00	$3,694,754.21	$3,033,644.81	$339,167.19
2024-2025	$3,282,429.00	$3,768,649.29	$2,013,109.59	$1,269,319.41
2025-2026	$3,532,428.00	$3,844,022.28	$2,196,893.93	$1,335,534.07
2026-2027		$3,920,902.72		

School Year	Total Actual Revenue	3% Revenue Increase
2017-2018	$3,605,433.27	$3,687,897.00
2018-2019	$3,796,354.00	$3,798,533.91
2019-2020	$3,860,886.46	$3,912,489.93
2020-2021	$3,808,401.00	$4,029,864.63
2021-2022	$4,341,198.00	$4,150,760.56
2022-2023	$4,090,131.41	$4,275,283.38
2023-2024	$4,466,739.00	$4,403,541.88
2024-2025	$4,398,537.00	$4,535,648.14
2025-2026		$4,671,717.58
2026-2027		

** 3% Revenue Increase Based on All Taxing Funds (General, Special Building)

** Total Actual Revenue Is General Fund Dollars Obtain From Annual Financial Reports

2-B

Changes in Major Expenses 2017-2027

School Year	Base Para Pay	Superintendent	Principal	Student Nurse	Roof Payments	Total BCBS Insurance	Difference in Insurance
2017-2018	$11.00	$60,500.00	$75,000.00		$198,566.00	$386,831.64	
2018-2019	$11.00	$63,000.00	$77,500.00		$100,566.00	$405,941.56	$19,109.92
2019-2020	$11.00	$113,000.00	$80,000.00			$505,885.09	$99,943.53
2020-2021	$11.00	$120,000.00	$83,000.00	$47,667.00		$538,666.27	$32,781.18
2021-2022		$120,000.00	$86,000.00	$53,560.00		$547,326.81	$8,660.54
2022-2023	$12.50	$125,000.00	$161,000.00	$53,710.00		$596,045.15	$48,718.34
2023-2024	$15.00	$128,750.00	$167,330.00	[redacted]		$640,611.42	$44,566.27
2024-2025	$15.00	$137,000.00	$172,349.90	$83,000.00		$711,434.42	$70,823.00
2025-2026	$16.00	$145,000.00	$185,030.40	$85,490.00		$764,474.99	$53,040.57
2026-2027	$16.00	$145,000.00	$188,379.45	$87,037.00			

2-C

Beginning Balance September 01

	Bank Statement Balance 9/1
9/1/2017	$1,493,921.84
9/1/2018	$1,542,374.48
9/1/2019	$1,336,788.71
9/1/2020	$1,212,972.94
9/1/2021	$1,102,288.03
9/1/2022	$1,237,295.24
9/1/2023	$1,089,822.35
9/1/2024	$896,797.11
9/1/2025	$804,958.58
9/1/2026	$492,801.01 - Estimate

2-D

Projecting Revenue 26-27

26-27 Tax Asking	$3,839,489.00		3532428		$4,183,648.00

	SPED Reimb	County Receipts	State Aid	IDEA	Title	State Apportionment	Distance Ed Incentive	HAL	CTE	REAP
7/1/2026		$36,320.39							$7,500.00	
8/1/2026		$25,786.72								
9/1/2026		$466,676.50	$25,480.00		$37,371.00		$6,000.00			$16,786.00
10/1/2026		$174,296.60	$25,480.00					$2,500.00		
11/1/2026		$51,970.79	$25,480.00							
12/1/2026	$67,487.00	$26,869.25	$25,480.00	$44,332.00						
1/1/2027	$67,487.00	$481,855.87	$25,480.00			$35,000.00				
2/1/2027	$67,487.00	$157,803.00	$25,480.00							
3/1/2027	$67,487.00	$880,778.78	$25,480.00							
4/1/2027	$67,487.00	$78,325.58	$25,480.00							
5/1/2027	$67,487.00	$1,307,346.00	$25,480.00							
6/1/2027	$67,487.00	$231,905.14	$25,480.00							
7/1/2027		$34,555.40							$7,500.00	
8/1/2027		$28,028.27								

3-A

Payroll	Guess	Paid	% Difference
25-26	$3,747,378.98	$3,956,157.60	1.06
24-25	$3,660,454.59	$3,740,178.71	1.02
23-24	$3,522,228.96	$3,477,873.01	0.99
			1.0046
	Budget Doc	% Error Amt	Monthly Amt
26-27	$3,757,494.99	$3,870,219.84	$322,518.32

Bills	Total			
22-23	$631,218.08		$803,443.22	$66,953.60
23-24	$1,009,554.41			
24-25	$859,486.12			
25-26	$594,595.24	$713,514.29	$59,459.52	

Month	2022-2023	2023-2024	2024-2025	2025-2026	Average
September	$69,124.81	$39,883.15	$73,849.00	$81,681.50	$66,134.62
October	$41,379.96	$128,705.66	$101,882.75	$86,137.20	$89,526.39
November	$53,486.30	$60,140.99	$50,489.59	$49,269.73	$53,346.65
December	$41,395.06	$44,166.34	$48,236.71	$55,691.53	$47,372.41
January	$56,011.11	$75,687.32	$86,776.72	$61,785.49	$70,065.16
February	$43,889.42	$45,981.33	$76,893.73	$38,625.05	$51,347.38
March	$65,567.22	$46,682.35	$31,858.68	$42,710.43	$46,704.67
April	$35,499.48	$59,193.22	$62,420.54	$54,985.14	$53,024.60
May	$33,507.52	$75,385.38	$60,367.11	$55,915.42	$56,293.86
June	$73,226.29	$122,881.86	$42,050.19	$67,793.75	$76,488.02
July	$44,426.62	$47,437.46	$93,641.55		$61,835.21
August	$73,704.29	$263,409.35	$131,019.55		$156,044.40

3-B

	Beginning Balance	Money In	Payroll	Bills	
7/1/2026	$1,093,363.61	$39,291.85	$322,874.51	$140,475.87	
8/1/2026	$669,305.08	$25,786.72	$330,663.37	$59,459.52	
9/1/2026	$304,968.91	$535,527.50	$325,932.82	$66,134.62	
10/1/2026	$448,428.98	$202,276.60	$325,932.82	$89,526.39	
11/1/2026	$235,246.37	$77,450.79	$325,932.82	$53,346.65	
12/1/2026	-$66,582.31	$164,168.25	$325,932.82	$47,372.41	
1/1/2027	-$275,719.28	$580,153.11	$325,932.82	$70,065.16	
2/1/2027	-$91,564.15	$241,053.45	$325,932.82	$51,347.38	
3/1/2027	-$227,790.90	$919,512.76	$325,932.82	$46,704.67	
4/1/2027	$319,084.37	$166,469.76	$325,932.82	$53,024.60	
5/1/2027	$106,596.72	$1,319,814.57	$325,932.82	$56,293.86	
6/1/2027	$1,044,184.62	$310,592.82	$325,932.82	$76,488.02	
7/1/2027	$952,356.60	$39,927.69	$344,120.48	$61,835.21	
8/1/2027	$586,328.60	$26,302.46	$325,932.82	$156,044.40	
9/1/2027	$130,653.85				-$174,315.07

3-C

Projection for Option 1 2.08% Tax Increase Limit

	Beginning Balance	Money In	Payroll	Bills	
7/1/2026	$1,091,562.25	$43,820.39	$322,874.51	$140,475.87	
8/1/2026	$672,032.26	$25,786.72	$330,663.37	$59,459.52	
9/1/2026	$492,801.01	$535,527.50	$322,518.32	$66,134.62	
10/1/2026	$639,675.57	$202,276.60	$322,518.32	$89,526.39	
11/1/2026	$429,907.46	$77,450.79	$322,518.32	$53,346.65	
12/1/2026	$131,493.28	$164,168.25	$322,518.32	$47,372.41	
1/1/2027	-$74,229.20	$596,586.76	$322,518.32	$70,065.16	
2/1/2027	$129,774.08	$246,435.30	$322,518.32	$51,347.38	
3/1/2027	$2,343.68	$949,551.65	$322,518.32	$46,704.67	
4/1/2027	$582,672.34	$169,141.05	$322,518.32	$53,024.60	
5/1/2027	$376,270.47	$1,364,401.49	$322,518.32	$56,293.86	
6/1/2027	$1,361,859.79	$318,501.93	$322,518.32	$76,488.02	
7/1/2027	$1,281,355.37	$41,106.20	$341,120.48	$61,835.21	
8/1/2027	$919,505.88	$27,258.36	$322,518.32	$156,044.40	
9/1/2027	$468,201.52				-$24,599.49

3-D

Projection for Option 2 - 4.7% Revenue Growth

	Beginning Balance	Money In	Payroll	Bills	
7/1/2026	$1,091,562.25	$43,820.39	$322,874.51	$140,475.87	
8/1/2026	$672,032.26	$25,786.72	$330,663.37	$59,459.52	
9/1/2026	$492,801.01	$535,527.50	$322,518.32	$66,134.62	
10/1/2026	$639,675.57	$202,276.60	$322,518.32	$89,526.39	
11/1/2026	$429,907.46	$77,450.79	$322,518.32	$53,346.65	
12/1/2026	$131,493.28	$164,168.25	$322,518.32	$47,372.41	
1/1/2027	-$74,229.20	$609,822.87	$322,518.32	$70,065.16	
2/1/2027	$143,010.19	$250,770.00	$322,518.32	$51,347.38	
3/1/2027	$19,914.49	$973,745.78	$322,518.32	$46,704.67	
4/1/2027	$624,437.27	$171,292.58	$322,518.32	$53,024.60	
5/1/2027	$420,186.93	$1,400,313.00	$322,518.32	$56,293.86	
6/1/2027	$1,441,687.76	$324,872.14	$322,518.32	$76,488.02	
7/1/2027	$1,367,553.55	$42,055.40	$341,120.48	$61,835.21	
8/1/2027	$1,006,653.26	$28,028.27	$322,518.32	$156,044.40	
9/1/2027	$556,118.81				$63,317.80

3-E