

Ainsworth Community Schools
Board of Education
Annual Budget Retreat - 2026
District Office
August 24, 2026 - 7:00 PM

AGENDA

The Mission Slogan of Ainsworth Community Schools is "ACS CARES: We are Committed to Achieving Results for Everyone's Success"

In accordance with the Nebraska Open Meetings Act 84-1407-14 the Open Meetings Act is posted on the south wall of the District Office Board Meeting Room.

1. Opening Procedure, Retreat of the Board
 - 1.1. Call to Order, Roll Call, and Pledge of Allegiance
 - 1.2. Welcome Extended to Visitors
 - 1.3. Community Input on any Topic: This is your opportunity to speak to any topic concerning the school district. Since it is not an agenda item the board cannot discuss or take action at this time on the matter. Future discussion can be requested as an agenda item. Thank you for your participation.
 - 1.4. Community Input on Agenda Items: This is your opportunity to speak to items on the agenda. If you are not a part of the presentation of the agenda item you need to speak now. Thank you for your participation.
2. Annual Budget Retreat
 - 2.1. Informational Documents and Certifications
 - 2.2. Certified County Valuations
 - 2.3. Useful Data Regarding the Budget Process
 - 2.4. Budget Options and Possibilities for 2026-27
 - 2.5. Board Input and Goals for the 2026-27 Budget
3. Adjourn

The Board reserves the right to move into closed session to protect the public interest or needless injury to the reputation of an individual for any action item listed on the agenda. The Board may, at its discretion, change the order of the agenda to accommodate unforeseen issues related to an agenda item.

Policy No. 8346 - Public Participation at Board Meetings

Internal Board Policies - Methods of Operation

A. Attend

Members of the public shall be permitted to attend and to speak at Board meetings. They will not be required to identify themselves as a condition for admission to the meeting.

The Board may allow advisors, consultants, and other persons who are not Board members to appear at the meeting via telephone or other similar means.

The President has the authority to assure that people conduct themselves in an orderly manner at the meeting. Undue interruption or other interference with the orderly conduct of business will not be allowed. The President may order persons who are disorderly to be removed from the meeting.

B. Hear

The Board will, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at the meeting.

C. Record

Members of the public may use recording devices (phone, video camera, etc.) to record any part of a board meeting, except for closed sessions. The President may control the placement of the recording device so the device does not obstruct the view of Board members or other members of the public attending the meeting and does not otherwise interfere with the meeting.

D. Access to Written Materials

At least one copy of all reproducible written material to be discussed at an open meeting will be made available at the meeting for examination and copying by members of the public.

E. Speak

Members of the public will be permitted to speak at Board meetings. Members of the public may also speak when invited to make a presentation or when recognized by the President.

The board has the discretion to limit the amount of time set aside for public comment. The board president shall specify the total amount of time available for public comment prior to opening the public comment period. If public comment is allowed prior to individual agenda items, that limit on the total comment period should also be defined. Individual comments will be limited to 5 minutes for each participant. The

board president will recognize these individuals to make their comments at the appropriate time. Only those speakers recognized by the board president shall be allowed to speak. Comments by others are out of order. If disruptive, the individual making the comments or another individual causing disruption may be asked to leave the board meeting. The President may implement other reasonable requirements for public comment, consistent with the Open Meetings Act.

Any member of the public desiring to address the body shall be required to identify himself or herself, including an address and the name of any organization represented by such person, unless the address requirement is waived to protect the security of the individual.

Speakers will be permitted to address the Board consistent with free speech rights. However, offensive language, defamatory remarks, and hostile conduct will not be tolerated. Further, charges or complaints against a school employee shall not be made for the first time at a public Board meeting without having followed the school's complaint procedure.

Legal Reference: Neb. Rev. Stat. Sec. 84-1412

Date of Adoption: Monday, August 10, 2026



Ainsworth Community Schools

520 East 2nd Street, PO Box 65
Ainsworth NE 69210
402-387-2333
Fax 402-387-0525

Dale Hafer
SUPERINTENDENT

Dedra Stoner
Business Manager

Kari Painter
Administrative Assistant

August 20, 2026

TO: Board Members

FROM: Dale

SUBJECT: Upcoming Budget Retreat, August 24th at 7:00 p.m.

The annual board budget retreat is coming up on Monday the 24th. I am looking forward to working with everyone for the Board's input and direction regarding the 2026-27 budget.

There are several options provided for you to look at in the budget retreat materials on Sparq. While we can make a more minimal budget work, it would be prudent to consider a reasonable increase this year to offset our expenses compared to our current level of revenue. We are a little behind in revenue as we come to the end of this fiscal year. This is nothing to be alarmed about, but it is important to be aware.

We have given our patrons two tax breaks since we increased the tax request back in the fall of 2019. In 2023, we dropped the tax request \$565,000 to directly reflect the per pupil aid started by Governor Pillen. In 2025, we dropped the tax request another \$374,000 after "sunsetting" the payments on the Ag/Tech facility. We knew and understood at those times we were giving our taxpayers a break when we could while knowing the day would come when we would need to increase to not fall behind.

This is a year we have an opportunity to make a good recovery impact on the general fund. Our staff costs are not increasing as much this year due to new hires, one less teacher, and two less paras. If we consider a modest 2 to 2.5% increase, it would be helpful. My thinking is that we consider smaller or modest increases now and in 2027-28 rather than holding taxes level resulting in a more significant jump in taxes down the road.

Further, we should focus our spending strategically and limit spending that is not necessary. There is no need to create a panic but tightening our belts a bit is good practice and will also help improve our budget position. The goal would be to have less spending in 2026-27 than in 2025-26 while increasing our revenue to ensure that recovery.

Thank you for your time and we will discuss this more on the 24th.

2026/27 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: BROWN
COUNTY-DISTRICT NUMBER: 09-0010-000
DISTRICT NAME: AINSWORTH COMMUNITY SCHOOLS

Certified Budget Authority	\$9,866,306	Budget Based
Allowable Reserve Percentage	45 %	
Access to Prior Year's Unused Budget Authority	\$0	

Certified Budget Authority:

Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation: $((GFBE - SGF - SPED - GFLE) \times 1.025)$

Student Growth Adjustment Calculation: $((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))$

Formula Needs Calculation: $((FN \times 1.10) - (SPED \times 1.025))$

		Data Source
GFBE	2025/26 General Fund Budget	2025/26 LC-2 Line B-100
SGF	2025/26 Special Grant Funds	2025/26 LC-2 Line B-110
SPED	2025/26 Special Education Budget	2025/26 LC-2 Line B-120
GFLE	2025/26 General Fund Lid Exclusions (Schedule A)	2025/26 LC-2 Line B-130
SGA	2026/27 Student Growth Adjustment	2026/27 State Aid
SGACORR	2026/27 Student Growth Correction	2026/27 State Aid
FN	2026/27 Formula Needs	2026/27 State Aid

2026/27 Basic Allowable Growth Rate (BAGR) is 2.5%.

Access to Prior Year's Unused Budget Authority:

This amount is equal to the lesser of 2% of 2025/26 adjusted expenditures (2% of LC-2 Line B-140) or 2025/26 Total Unused Budget Authority (LC-2 Line B-175) *if the district has Unused Budget Authority available.*

Please Note: *To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2026/27 LC-2.*

For further information on how this data was calculated, see the "Budget Text" document available here www.education.ne.gov/fos/budgeting-school-district. For questions, contact School Finance at (402) 540-0649 or (402) 450-1418.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2026/27 STATE AID CERTIFICATION

AINSWORTH COMMUNITY SCHOOLS (09-0010-000)

FORMULA STUDENTS CALCULATION

(Fall Membership	ADM/FM Ratio	)	+	Contracted Out	=	Formula Students
(348	0.9994089972	)	+	0	=	347.79
KDG Adjustment	(0 students x .5)			times ADM Factor	=	0.00
Early Childhood (011)	(14 students x 480.0 hours / 1,032 hours x .6)				=	3.91
<i>Total Formula Students</i>						351.70

FORMULA NEEDS CALCULATION

Basic Funding	6,321,216
Poverty Allowance	0
Limited English Proficiency Allowance	0
Focus School & Program Allowance	0
Summer School Allowance	15,427
Special Receipts Allowance	882,395
Transportation Allowance	95,330
Elementary Site Allowance	0
Distance Education & Telecommunications Allowance	12,066
Averaging Adjustment	0
New School Adjustment	0
Student Growth Adjustment	0
Community Achievement Plan Adjustment	0
Limited English Proficiency Allowance Correction	0
Student Growth Adjustment Correction	0
Poverty Allowance Correction	0
Non Qualified LEP Adjustment	0
Total Calculated Formula Needs	7,326,434
Formula Needs Stabilization	0
Total Formula Needs	7,326,434

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	1,145,783,053 / 100 x 1.0000000000	11,457,831
Net Option Funding		0
Allocated Income Tax Funds		63,717
Other Actual Receipts		1,621,140
Community Achievement Plan Aid		0
Foundation Aid Included in Resources		316,531
Total Formula Resources		13,459,219

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0867 or (402) 471-4320.

Due to delayed federal poverty low-income data, prior-year data was used.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2026/27 STATE AID CERTIFICATION

AINSWORTH COMMUNITY SCHOOLS (09-0010-000)

STATE AID CALCULATION

Equalization Aid	0
Net Option Funding	0
Allocated Income Tax Funds	63,717
Community Achievement Plan Aid	0
Foundation Aid Included in Resources	316,531
Foundation Aid Outside of Resources	211,021
Total State Aid Calculated	591,269
Prior Year (2025/26) State Aid Correction	(4,573)
Total State Aid	586,696
Carryover Adjustment from years prior to 2026/27	0

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0867 or (402) 471-4320.

Due to delayed federal poverty low-income data, prior-year data was used.

Nebraska Department of Education
2026/27 PROPERTY TAX REQUEST AUTHORITY
REVISED CERTIFICATION JUNE 26, 2026

SECTION A										SECTION B				SECTION C		SECTION D							SECTION E	SECTION F	SECTION G	
AgencyID	District Name	General Fund Tax Asking (2025/26 LC-2)	Special Bldg Tax Asking (2025/26 LC-2)	2025/26 TOTAL Property Tax Request	General Fund Non-Property Tax Revenue (2023/24 AFR)	Special Bldg Non-Property Tax Revenue (2023/24 AFR)	2023/24 TOTAL Non-Property Tax Revenue	2024/25 SPED Reimbursement (2024/25 FFR June 2025)	2025/26 TEOSOA Certified 2.27.25	TOTAL REVENUE (Total Tax Request + NonProperty 5 + SPED + TEOSOA)	Base Growth 3%	Basic Growth % for Membership	Basic Growth % for LEP	Basic Growth % for Poverty	TOTAL BASE GROWTH RATE %	REVENUE CAP (Total Revenue X Total Base Growth %)	General Fund Non-Property Tax Revenue (2024/25 AFR)	Special Bldg Non-Property Tax Revenue (2024/25 AFR)	2024/25 TOTAL Non-Property Tax Revenue	2025/26 SPED FINAL TO PAY Excludes Flex Funding	2026/27 TEOSOA Certified 2.27.26	Prior Years Unused Property Tax Authority (2025/26 LC-2)	2026/27 PROPERTY TAX AUTHORITY (Section C - Total NonProperty 5 - SPED - TEOSOA + PY Unused PTA(Authority))	Additional Base Growth % Allowed with 70% Board Approval	Additional Property Tax Authority Allowed if Board Approved (Section A Total Revenue x Section E)	2026/27 Property Tax Request Authority including Board Approved Amount
01-0003-000	KENESAW PUBLIC SCHOOLS	4,145,194	212,121	4,357,315	437,514	3,201	440,715	443,649	579,558	5,821,237	3.0000%	3.6975%	0.0000%	0.2521%	6.9496%	6,225,789	365,785	3,717	369,502	433,732	736,408	440,433	5,126,579	7%	407,487	5,534,066
01-0018-000	HASTINGS PUBLIC SCHOOLS	18,808,522	-	18,808,522	3,399,493	-	3,399,493	6,009,264	21,665,471	49,882,750	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	51,379,233	3,952,719	-	3,952,719	6,261,297	21,452,502	2,793,501	22,506,215	5%	2,494,138	25,000,353
01-0049-000	ADAMS CENTRAL PUBLIC SCHOOLS	13,500,576	808,081	14,308,657	1,616,400	2,301	1,618,341	1,894,796	2,307,798	20,129,592	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	20,733,480	1,894,496	6,233	1,900,729	1,867,659	2,022,503	1,526,499	16,669,087	6%	1,207,776	17,676,863
01-0123-000	SILVER LAKE PUBLIC SCHOOLS	4,126,933	62,318	4,189,251	720,560	25,160	745,720	668,317	363,127	5,966,415	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	6,145,407	775,367	16,495	791,862	653,758	344,045	82,320	4,488,062	7%	417,649	4,855,711
02-0009-000	NEIGH-OKADALE SCHOOLS	4,460,839	571,717	5,032,556	816,218	28,683	844,901	544,276	7,260,323	3.0000%	0.5128%	0.0000%	0.1442%	3.6571%	7,525,837	917,420	31,129	948,549	833,276	536,325	1,296,707	-	6,504,394	7%	508,223	7,012,617
02-0018-000	ELGIN PUBLIC SCHOOLS	3,628,062	202,020	3,830,082	879,561	37,262	916,823	879,561	430,950	4,717,712	3.0000%	2.4244%	0.1014%	0.0000%	5.5338%	5,964,312	1,112,851	45,238	1,158,089	515,272	504,655	378,833	4,165,129	7%	395,610	4,560,739
02-0115-000	SUMMERLAND PUBLIC SCHOOLS	6,010,183	155,556	6,165,739	732,712	42,482	775,194	933,285	693,949	8,568,167	3.0000%	0.0000%	0.0714%	0.0000%	3.0714%	8,831,332	997,738	45,326	1,043,064	917,831	768,019	1,014,020	7,116,438	7%	599,772	7,716,210
03-0500-000	ARTHUR COUNTY SCHOOLS	2,398,993	35,354	2,434,347	113,181	12,319	125,500	191,640	520,817	3,272,304	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	3,370,473	133,585	7,926	141,511	203,923	422,809	9,272	2,611,502	7%	229,061	2,840,563
04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	3,071,258	69,742	3,141,000	241,732	15,623	257,355	325,274	494,096	4,217,725	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	4,344,257	225,584	18,122	243,706	282,265	496,162	-	3,322,123	7%	295,241	3,617,364
05-0071-000	SANDHILLS PUBLIC SCHOOLS	2,899,230	136,364	3,035,594	115,042	346	115,388	131,337	138,954	3,421,273	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	3,523,911	144,314	338	144,652	133,768	137,084	141,354	3,559,761	7%	239,489	3,799,250
06-0001-000	ADAMS CENTRAL SCHOOLS	6,671,717	806,061	7,477,778	1,280,750	60,990	1,341,740	840,459	1,462,548	11,122,525	3.0000%	0.0000%	0.0000%	0.0000%	3.1346%	11,471,177	1,478,740	41,235	1,519,975	830,457	1,483,797	1,149,778	8,786,727	7%	667,352	9,454,079
06-0017-000	ST EDWARD PUBLIC SCHOOLS	3,345,402	121,212	3,466,614	336,934	748	337,672	523,803	254,572	4,482,659	3.0000%	0.0000%	0.0000%	0.0000%	3.4934%	4,639,257	268,869	452	269,321	482,050	256,839	194,372	3,825,420	6%	313,786	4,139,206
06-0075-000	RIVERSIDE PUBLIC SCHOOLS	4,898,788	163,434	5,062,222	368,268	1,992	370,260	482,697	376,906	6,292,085	3.0000%	0.0000%	0.0000%	0.0694%	3.0694%	6,485,217	383,683	2,295	385,978	570,546	364,265	165,238	5,329,656	7%	440,446	5,770,102
07-0006-000	ALLIANCE PUBLIC SCHOOLS	10,838,801	-	10,838,801	1,232,400	8,341	1,240,541	1,931,161	17,119,454	15,729,548	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	16,201,434	1,634,219	6,854	1,641,073	1,781,579	2,237,467	2,724,223	12,905,538	6%	943,773	13,849,311
07-0010-000	Hemingford Public Schools	6,060,606	752,966	6,813,572	400,859	1,781	402,640	397,208	1,223,985	8,837,405	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	9,102,527	474,924	1,713	476,637	301,348	1,218,761	392,473	7,498,254	7%	618,618	8,116,872
08-0051-000	BOYD COUNTY SCHOOLS	5,025,454	202,020	5,227,474	393,405	267	393,672	653,185	470,249	6,744,580	3.0000%	0.0000%	0.0538%	0.0000%	3.0538%	6,950,544	456,706	586	457,292	659,399	453,161	599,487	5,920,178	7%	472,121	6,392,299
09-0010-000	AINSWORTH COMMUNITY SCHOOLS	5,555,192	253,535	5,808,727	713,943	11,129	725,072	876,707	603,037	8,013,543	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	8,253,949	878,851	8,993	887,844	918,004	586,696	1,609,086	7,470,491	7%	560,948	8,031,439
10-0002-000	GIBBON PUBLIC SCHOOLS	6,851,093	454,431	7,305,524	641,557	5,895	647,452	719,728	869,361	9,542,065	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	9,828,327	762,319	5,784	768,103	833,531	817,223	1,009,975	8,419,445	6%	572,524	8,991,969
10-0007-000	KEARNEY PUBLIC SCHOOLS	45,353,355	6,008,972	51,362,327	7,906,622	1,952	7,908,574	7,550,291	9,869,846	76,691,218	3.0000%	0.0000%	0.0348%	0.0000%	3.0348%	79,018,626	9,193,175	153,655	9,346,830	8,828,206	9,869,631	3,268,524	54,242,483	5%	3,834,561	58,077,044
10-0009-000	ELM CREEK PUBLIC SCHOOLS	4,722,323	301,380	5,023,703	358,591	1,164	359,755	404,869	868,725	6,657,052	3.0000%	1.4634%	0.0000%	0.0457%	4.5091%	6,957,228	456,374	1,911	458,285	566,366	880,081	465,705	5,518,201	7%	465,994	5,984,195
10-0019-000	SHELTON PUBLIC SCHOOLS	4,397,475	69,697	4,467,172	304,099	160	304,259	551,167	413,403	5,736,001	3.0000%	1.9753%	0.4321%	0.0000%	5.4074%	6,046,170	397,715	708	398,423	498,435	498,940	368,382	5,018,754	7%	401,520	5,420,274
10-0069-000	RAVENNA PUBLIC SCHOOLS	5,835,364	-	5,835,364	578,225	22,146	600,371	1,070,323	610,226	8,116,284	3.0000%	1.0929%	0.0000%	0.0000%	4.0299%	8,448,475	615,351	35,479	651,351	1,219,926	612,239	1,348,549	7,313,508	7%	568,140	7,881,648
10-0105-000	PLEASANTON PUBLIC SCHOOLS	4,253,959	109,010	4,362,969	415,945	974	416,919	490,714	638,514	5,909,116	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	6,086,389	534,918	269	535,187	477,957	1,479,728	238,620	3,832,138	7%	413,638	4,245,776
10-0119-000	ADAMS CENTRAL SCHOOLS	3,318,182	42,424	3,360,606	409,674	409,674	819,348	580,847	1,621,720	5,886,847	3.0000%	0.0000%	0.0000%	0.0000%	3.1346%	6,081,892	478,852	224	477,076	540,480	1,718,186	458,778	4,183,377	7%	412,779	4,596,156
10-0141-000	TEKAMAH-HERMAN COMMUNITY SCHS	7,543,112	700,000	8,243,112	654,402	7,643	662,045	883,285	1,122,486	10,065,503	3.0000%	0.0000%	0.4839%	0.0000%	3.4839%	11,241,973	813,113	7,319	820,425	1,162,655	1,162,655	1,851,810	8,617,246	6%	969,056	9,586,302
11-0014-000	OAKLAND CRAIG PUBLIC SCHOOLS	5,282,859	484,581	5,767,440	542,484	1,477	543,961	828,371	788,087	7,927,859	3.0000%	0.0000%	0.0000%	0.3109%	3.3109%	8,190,341	655,678	2,429	658,107	814,857	625,512	1,242,745	7,334,610	6%	554,950	7,889,560
11-0020-000	LYONS-DECATUR NORTHEAST SCHS	4,552,020	-	4,552,020	360,844	11	360,855	744,118	442,592	6,099,585	3.0000%	1.7188%	0.0000%	0.0000%	4.7188%	6,387,409	442,481	3	442,484	-	711,935	475,376	7,129,631	7%	426,971	7,556,602
12-0056-000	DAVID CITY PUBLIC SCHOOLS	10,195,571	1,443,687	11,639,258	1,241,688	8,020	1,249,708	1,791,312	1,116,929	15,797,207	3.0000%	0.0000%	0.0722%	0.0000%	3.0722%	16,282,534	1,408,002	7,544	1,415,546	1,951,004	1,089,606	408,689	12,235,066	6%	947,832	13,182,898
12-0502-000	EAST BUTLER PUBLIC SCHOOLS	6,608,425	1,437,967	8,046,392	505,816	4,082	509,898	582,160	543,718	9,682,168	3.0000%	5.2560%	0.0000%	0.0000%	8.2560%	10,481,525	634,496	4,369	638,865	531,441	587,773	1,476,389	10,199,836	7%	677,752	10,877,588
13-0001-000	PLEASANTON COMMUNITY SCHOOLS	11,810,373	788,000	12,598,373	2,023,246	-	2,023,246	2,698,574	4,491,772	21,811,965	3.0000%	0.7879%	0.1250%	0.8295%	4.7424%	22,846,381	2,440,881	-	2,440,881	2,684,645	4,299,572	760,131	14,091,234	6%	1,308,718	15,399,952
13-0022-000	WEEPING WATER PUBLIC SCHOOLS	4,574,558	10,101	4,584,659	512,745	1,332	514,077	372,189	434,029	5,904,954	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	6,082,103	606,201	902	607,103	419,114	448,531	148,436	4,755,791	7%	413,347	5,169,138
13-0032-000	LOUISVILLE PUBLIC SCHOOLS	7,251,838	394,121	7,645,959	784,537	2,356	786,893	706,444	1,396,791	10,536,087	3.0000%	0.0000%	0.0236%	0.0945%	3.1181%	10,864,614	972,784	2,241	975,025	1,058,142	1,708,008	315,615	7,439,054	6%	632,165	8,071,219
13-0056-000	CONESTOGA PUBLIC SCHOOLS	8,436,501	1,010,101	9,446,602	1,004,549	5,714	1,010,263	1,447,741	1,111,893	13,016,499	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	13,406,994	1,243,996	5,516	1,249,512	1,093,684	1,077,495	544	9,986,847	6%	780,990	10,767,837
13-0097-000	ELMWOOD-MURDOCK PUBLIC SCHOOLS	4,502,238	759,495	5,261,733	579,941	5,749	585,690	792,353	1,396,877	8,036,653	3.0000%	0.0866%	0.0000%	0.0000%	3.0866%	8,284,711	594,963	6,187	601,150	787,123	1,443,270	12	5,453,180	7%	562,566	6,015,746
14-0008-000	HARTINGTON NEWCASTLE PUBLIC SCHOOLS	4,957,911	1,555,313	6,513,224	808,443	53,274	861,717	1,059,192	667,168	9,101,																

Nebraska Department of Education
2026/27 PROPERTY TAX REQUEST AUTHORITY
REVISED CERTIFICATION JUNE 26, 2025

SECTION A										SECTION B				SECTION C		SECTION D						SECTION E	SECTION F	SECTION G		
AgencyID	District Name	General Fund Tax Asking (2025/26 LC-2)	Special Bldg Tax Asking (2025/26 LC-2)	2025/26 TOTAL Property Tax Request	General Fund Non-Property Tax Revenue (2023/24 AFR)	Special Bldg Non-Property Tax Revenue (2023/24 AFR)	2023/24 TOTAL Non-Property Tax Revenue	2024/25 SPED Reimbursement (2024/25 FFR June 2025)	2025/26 TEOSA Certified 2.27.25	TOTAL REVENUE (Total Tax Request + NonProperty 5 + SPED + TEOSA)	Base Growth 3%	Basic Growth % for Membership	Basic Growth % for LEP	Basic Growth % for Poverty	TOTAL BASE GROWTH RATE %	REVENUE CAP (Total Revenue x Total Base Growth %)	General Fund Non-Property Tax Revenue (2024/25 AFR)	Special Bldg Non-Property Tax Revenue (2024/25 AFR)	2024/25 TOTAL Non-Property Tax Revenue	2025/26 SPED FINAL TO PAY Excludes Flex Funding	2026/27 TEOSA Certified 2.27.26	Prior Years Unused Property Tax Authority (2025/26 LC-2)	2026/27 PROPERTY TAX AUTHORITY (Section C - Total NonProperty 5 - SPED - TEOSA + PY Unused PTAuthority)	Additional Base Growth % Allowed with 70% Board Approval	Additional Property Tax Authority Allowed if Board Approved (Section A Total Revenue x Section E)	2026/27 Property Tax Request Authority including Board Approved Amount
28-0059-000	BENNINGTON PUBLIC SCHOOLS	30,188,107	774,054	30,962,161	4,650,977	4,113	4,655,090	4,452,128	14,069,664	54,139,043	3.0000%	3.4321%	0.0000%	0.2750%	6.7071%	57,770,202	5,803,408	32,514	5,835,922	5,185,509	16,780,008	3,503,899	33,472,662	5%	2,706,952	36,179,614
28-0066-000	WESTSIDE COMMUNITY SCHOOLS	41,401,789	3,266,529	44,668,318	9,873,323	410,749	10,284,072	13,080,591	29,201,514	97,234,495	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	100,151,530	10,680,501	563,771	11,244,272	13,146,545	30,293,764	17,544,595	63,011,908	5%	4,861,725	67,873,633
29-0117-000	DUNDOY CO STRATTON PUBLIC SCHS	5,628,283	742,424	6,370,707	547,290	6,521	553,811	297,232	436,816	7,658,646	3.0000%	0.3150%	0.0000%	0.0000%	3.3150%	7,912,527	674,871	3,490	678,361	357,184	406,883	6,446	6,432,545	5%	356,105	6,968,650
30-0025-000	FILLMORE CENTRAL PUBLIC SCHS	6,775,789	419,192	7,194,981	1,541,533	20,443	1,561,976	1,507,028	940,926	11,204,911	3.0000%	0.0000%	0.0000%	0.2464%	3.2464%	11,568,662	1,500,519	19,838	1,520,357	1,620,174	920,912	639,437	8,146,655	6%	672,295	8,818,950
30-0054-000	SHICKLEY PUBLIC SCHOOLS	3,924,258	406,596	4,330,854	323,623	797	324,420	429,022	383,341	5,467,637	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	5,631,666	350,423	80,254	430,677	389,712	271,679	238,548	4,778,146	7%	382,735	5,160,881
31-0506-000	FRANKLIN PUBLIC SCHOOLS	4,391,128	167,896	4,559,024	307,379	2,046	309,425	594,486	493,850	5,956,785	3.0000%	0.0000%	0.0000%	0.0598%	3.0598%	6,139,048	379,637	3,958	383,595	693,658	448,234	619,122	5,232,684	7%	416,975	5,649,659
32-0046-000	MAYWOOD PUBLIC SCHOOLS	3,680,161	45,131	3,725,292	211,797	-	211,797	753,898	4,904,727	3.0000%	0.0000%	0.0088%	0.0000%	3.0088%	3,088,885	5,056,222	222,399	117	222,516	254,640	530,118	270,942	4,319,891	7%	343,331	4,663,222
32-0095-000	EUSTIS-FARNAM PUBLIC SCHOOLS	3,787,789	505,051	4,292,930	215,876	4,608	220,484	300,904	276,333	5,090,651	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	5,243,371	350,198	8,101	358,299	342,105	282,686	15,939	4,276,220	7%	356,346	4,632,566
32-0125-000	MEDICINE VALLEY PUBLIC SCHOOLS	4,046,703	75,758	4,122,461	206,739	2,405	206,984	368,905	560,413	5,258,763	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	5,416,526	230,844	224	231,068	367,838	415,505	315,395	4,717,510	7%	368,113	5,085,623
33-0018-000	ARAPAHOE PUBLIC SCHOOLS	4,109,025	254,813	4,363,838	370,918	567	371,485	500,366	542,769	5,778,458	3.0000%	0.0000%	0.0497%	0.0497%	3.0993%	5,957,552	429,486	24	429,510	501,490	496,705	1	4,530,847	7%	404,492	4,935,339
33-0021-000	CAMBRIDGE PUBLIC SCHOOLS	3,721,337	120,608	3,841,945	311,693	1,132	312,825	464,611	809,853	5,519,234	3.0000%	0.0000%	0.0000%	0.1473%	3.0017%	5,811,937	394,867	1,415	396,282	422,502	496,243	643,743	5,076,965	7%	386,346	5,463,311
33-0540-000	SOUTHERN VALLEY SCHOOLS	6,775,360	230,155	7,005,515	454,889	1,576	456,465	801,075	622,643	8,885,698	3.0000%	0.0000%	0.0000%	0.4213%	3.4213%	9,189,709	560,366	1,422	561,788	803,182	585,790	-	7,238,949	6%	621,999	7,860,948
34-0001-000	SOUTHERN SCHOOL DISTRICT 1	5,089,882	846,186	5,936,068	352,119	1,965	354,084	701,602	1,848,630	8,840,384	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	9,105,596	420,789	2,559	423,348	787,025	43,458	-	7,851,765	7%	618,827	8,470,592
34-0015-000	BEATRICE PUBLIC SCHOOLS	14,682,949	2,222,222	16,905,171	2,675,807	10,892	2,685,979	3,711,635	4,947,581	28,250,366	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	29,097,877	2,908,486	11,872	2,920,358	4,115,603	4,326,912	1,547,197	19,282,201	6%	1,695,022	20,977,223
34-0034-000	FREEMAN PUBLIC SCHOOLS	4,517,339	505,051	5,022,390	561,587	21,847	583,434	417,130	1,739,810	7,762,764	3.0000%	0.5096%	0.0000%	0.4777%	3.9873%	8,072,286	650,842	18,796	669,638	502,159	1,869,319	135,018	5,166,188	7%	543,393	5,709,581
34-0100-000	DILLER-ODELL PUBLIC SCHOOLS	4,049,776	472,727	4,522,503	457,570	32,530	490,100	442,947	603,470	6,059,020	3.0000%	4.7297%	0.0000%	0.0000%	7.7297%	6,527,366	506,305	23,985	530,290	477,016	760,424	136,018	5,926,027	7%	424,131	6,350,158
35-0001-000	GARDEN COUNTY SCHOOLS	3,656,554	101,010	3,757,564	359,038	399	359,437	501,228	345,284	4,963,513	3.0000%	4.5960%	0.0000%	0.0000%	7.5960%	5,340,539	398,328	233	398,561	542,084	356,206	311,285	4,354,973	7%	347,446	4,702,419
36-0100-000	BURWELL PUBLIC SCHOOLS	4,861,677	252,525	5,114,202	277,589	1,014	278,603	359,862	587,805	6,340,472	3.0000%	1.0300%	0.0000%	0.0000%	4.0300%	6,595,996	313,352	1,221	314,573	410,860	597,760	609,395	5,882,197	7%	443,833	6,326,030
37-0030-000	ELWOOD PUBLIC SCHOOLS	3,452,162	525,299	3,977,461	447,002	2,017	449,019	287,553	317,962	5,031,995	3.0000%	2.6374%	0.4121%	0.7418%	6.7912%	5,373,728	491,603	16,580	508,183	292,660	355,046	947,589	5,165,428	7%	352,240	5,517,668
38-0101-000	HYANNIS AREA SCHOOLS	2,703,384	161,616	2,865,000	221,655	636	222,291	321,859	381,672	3,700,822	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	3,811,847	252,353	613	252,966	229,989	377,378	28,956	2,980,470	7%	259,058	3,239,528
39-0060-000	CENTRAL VALLEY PUBLIC SCHOOLS	7,265,903	227,946	7,493,849	399,073	560	399,633	970,616	491,230	9,355,328	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	9,635,988	483,413	1,390	484,803	1,045,023	484,882	1,107,905	8,729,185	7%	654,873	9,384,058
40-0002-000	GRAND ISLAND PUBLIC SCHOOLS	41,320,057	7,340,835	48,660,892	8,547,370	3,243	8,550,613	13,202,437	76,485,089	147,259,421	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	151,676,802	10,242,327	4,314	10,246,641	14,226,243	64,871,832	4,658,247	66,990,333	5%	7,362,952	74,353,285
40-0082-000	NORTHWEST PUBLIC SCHOOLS	6,695,264	257,550	6,952,814	960,890	3,767	964,657	1,330,162	10,372,730	19,520,363	3.0000%	0.3397%	0.0000%	0.1380%	3.4777%	20,302,702	1,079,967	5,781	1,085,748	1,600,361	11,526,606	2,280,836	8,730,822	6%	1,177,222	9,908,044
40-0083-000	WOOD RIVER RURAL SCHOOLS	7,777,737	494,940	8,272,727	785,615	3,825	789,440	918,743	749,337	10,730,247	3.0000%	1.0858%	0.2771%	0.9003%	5.2664%	11,297,488	936,777	6,333	943,110	1,051,890	777,848	1,201,438	9,726,078	7%	751,117	10,477,195
40-0126-000	DONIPHAN-TRUMBULL PUBLIC SCHS	4,685,856	465,505	5,151,361	1,726,764	1,334	1,727,898	762,021	934,618	10,575,898	3.0000%	4.6667%	0.0000%	0.1333%	8.8000%	11,506,577	755,429	9,979	759,408	786,953	1,445,467	400,885	8,915,634	7%	740,313	9,655,947
41-0002-000	GILTNER																									

Nebraska Department of Education 2026/27 PROPERTY TAX REQUEST AUTHORITY **REVISED** CERTIFICATION JUNE 26, 2026																											
SECTION A											SECTION B				SECTION C		SECTION D							SECTION E	SECTION F	SECTION G	
AgencyID	District Name	General Fund Tax Asking (2025/26 LC-2)	Special Bldg Tax Asking (2025/26 LC-2)	2025/26 TOTAL Property Tax Request	General Fund Non-Property Tax Revenue (2023/24 AFR)	Special Bldg Non-Property Tax Revenue (2023/24 AFR)	2023/24 TOTAL Non-Property Tax Revenue	2024/25 SPED Reimbursement (2024/25 FFR June 2025)	2025/26 TEEOSA Certified 2.27.25	TOTAL REVENUE (Total Tax Request + NonProperty 5 + SPED + TEEOSA)	Base Growth 3%	Basic Growth % for Membership	Basic Growth % for LEP	Basic Growth % for Poverty	TOTAL BASE GROWTH RATE %	REVENUE CAP (Total Revenue X Total Base Growth %)	General Fund Non-Property Tax Revenue (2024/25 AFR)	Special Bldg Non-Property Tax Revenue (2024/25 AFR)	2024/25 TOTAL Non-Property Tax Revenue	2025/26 SPED FINAL TO PAY Excludes Flex Funding	2026/27 TEEOSA Certified 2.27.26	Prior Years Unused Property Tax Authority (2025/26 LC-2)	2026/27 PROPERTY TAX AUTHORITY (Section C - Total NonProperty 5 - SPED - TEEOSA + PY Unused PTAuthority)	Additional Base Growth % Allowed with 70% Board Approval	Additional Property Tax Authority Allowed if Board Approved (Section A Total Revenue x Section E)	2026/27 Property Tax Request Authority including Board Approved Amount	
64-0029-000	AUBURN PUBLIC SCHOOLS	8,987,266	153,645	9,140,911	957,621	977	958,598	1,492,338	3,828,505	15,420,352	3.0000%	0.5607%	0.0000%	0.0000%	3.5607%	15,969,432	1,155,029	16,047	1,171,076	1,623,762	3,785,332	251,570	-	9,640,832	6%	925,221	10,566,053
65-0005-000	LAWRENCE-NELSON PUBLIC SCHOOLS	4,141,414	548,269	4,689,683	347,328	223	347,551	602,513	362,849	6,002,596	3.0000%	0.0000%	0.2913%	0.0000%	3.2913%	6,200,157	416,809	3	416,812	557,568	346,011	362,177	-	5,241,943	7%	420,182	5,662,125
65-0011-000	SUPERIOR PUBLIC SCHOOLS	5,919,491	235,494	6,154,985	539,231	2,006	541,237	984,306	646,011	8,326,539	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	8,576,335	701,487	1,998	703,485	1,040,854	810,628	1,316,239	-	7,337,607	7%	582,858	7,920,465
66-0027-000	SYRACUSE-DUNBAR-AVOCA SCHOOLS	7,896,551	797,608	8,694,159	908,723	1,667	910,390	1,160,087	1,315,838	12,080,474	3.0000%	1.3532%	0.0203%	0.0000%	4.3735%	12,608,811	1,131,957	2,386	1,134,343	1,272,586	1,308,684	199,495	-	9,092,692	6%	724,828	9,817,520
66-0111-000	NEBRASKA CITY PUBLIC SCHOOLS	11,408,081	348,485	11,756,566	1,489,803	2,094	1,491,897	2,318,442	3,771,117	19,338,022	3.0000%	0.0000%	0.0796%	0.0000%	3.0796%	19,933,557	1,685,327	8,366	1,693,693	2,232,914	2,872,516	2,100,941	-	15,235,375	6%	1,160,281	16,395,656
66-0501-000	PALMYRA DISTRICT O R 1	6,135,825	252,525	6,388,350	708,465	1,024	709,489	915,815	3,074,899	11,088,553	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	11,421,210	1,028,753	1,100	1,029,853	1,047,142	1,831,079	614,910	-	8,128,045	6%	665,313	8,793,358
67-0001-000	PANEEKE CITY PUBLIC SCHOOLS	3,585,859	202,020	3,787,879	360,816	888	361,704	601,568	1,004,227	5,755,378	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	5,928,039	374,620	8,267	382,887	547,358	1,142,827	433,906	-	4,288,873	6%	402,876	4,691,749
67-0069-000	LEWISTON CONSOLIDATED SCHOOLS	2,424,242	782,828	3,207,070	195,934	4,752	200,686	253,813	591,574	4,253,143	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	4,380,737	233,289	4,950	238,239	213,023	644,255	819,778	-	4,104,998	7%	297,720	4,402,718
68-0020-000	PERKINS COUNTY SCHOOLS	6,855,784	414,141	7,269,925	751,693	6,612	758,305	607,557	659,133	9,294,920	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	9,573,768	900,627	5,416	906,043	682,851	614,729	60,836	-	7,430,981	7%	650,644	8,081,625
69-0044-000	HOLDREGE PUBLIC SCHOOLS	11,624,206	250,555	11,874,761	1,561,662	41,441	1,603,103	1,959,428	1,720,406	17,157,698	3.0000%	0.0000%	0.1551%	0.0000%	3.1551%	17,699,044	1,783,546	29,830	1,813,376	1,903,364	1,596,484	596,111	-	12,981,931	6%	1,029,462	14,011,393
69-0054-000	BERTRAND PUBLIC SCHOOLS	4,649,413	606,061	5,255,474	327,512	3,920	331,432	533,203	382,852	6,502,961	3.0000%	0.0000%	0.0000%	0.1357%	3.1357%	6,706,877	387,231	4,278	391,509	563,167	373,686	416,671	-	5,795,187	7%	455,207	6,250,394
69-0055-000	LOMIS PUBLIC SCHOOLS	3,405,559	202,020	3,607,579	241,022	361	241,383	308,797	1,229,054	5,386,813	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	5,548,417	288,259	1,453	289,712	311,896	1,306,486	427,797	-	4,068,120	7%	377,077	4,445,197
70-0002-000	PIERCE PUBLIC SCHOOLS	8,176,008	966,999	9,143,007	779,854	427	780,281	849,212	1,345,311	12,117,811	3.0000%	0.3750%	0.0000%	0.0000%	3.3750%	12,526,787	967,833	3,290	971,123	1,031,200	1,360,093	-	-	9,164,371	6%	727,069	9,891,440
70-0005-000	PLAINVIEW PUBLIC SCHOOLS	5,109,541	451,829	5,561,370	460,716	4,355	465,071	640,911	563,083	7,230,435	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	7,447,348	514,611	2,266	516,877	608,875	551,805	1,194,940	-	6,964,731	7%	506,130	7,470,861
70-0542-000	OSMOND COMMUNITY SCHOOLS	3,436,916	25,253	3,462,169	303,458	286	303,744	640,470	435,402	4,805,425	3.0000%	0.4750%	0.0000%	0.0852%	7.4602%	5,163,921	363,970	626	364,596	553,137	334,672	151,035	-	4,062,551	7%	336,380	4,398,931
71-0001-000	COLUMBUS PUBLIC SCHOOLS	26,894,682	1,947,409	28,841,731	4,757,559	42,953	4,800,512	6,298,731	18,156,653	58,097,627	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	59,840,556	5,759,346	62,782	5,822,128	6,775,967	19,226,146	106,809	-	28,123,115	5%	2,904,881	31,027,996
71-0005-000	LAKEVIEW COMMUNITY SCHOOLS	7,362,556	2,922,293	10,291,849	1,447,583	4,773	1,452,356	1,512,664	2,834,796	16,091,665	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	16,574,415	1,720,732	5,046	1,725,778	1,505,569	2,970,751	416,860	-	10,789,177	6%	965,500	11,754,677
71-0067-000	HUMPHREY PUBLIC SCHOOLS	4,114,141	876,010	4,990,151	737,369	6,469	743,838	764,392	1,081,466	7,579,847	3.0000%	0.0000%	0.1091%	0.0000%	3.1091%	7,815,511	804,875	3,758	808,633	936,359	1,061,027	25	-	5,009,517	7%	530,589	5,540,106
72-0015-000	CROSS COUNTY COMMUNITY SCHOOLS	5,700,000	141,414	5,841,414	456,484	51,473	507,957	605,122	623,551	7,578,044	3.0000%	0.0000%	0.2711%	0.0452%	3.3163%	7,829,352	528,688	4,158	532,946	627,953	800,337	1,067,510	-	6,935,626	7%	530,463	7,466,089
72-0019-000	OSCEOLA PUBLIC SCHOOLS	4,547,472	151,515	4,698,987	338,229	999	339,228	394,964	5,963,289	6,524,262	3.0000%	0.3921%	0.0000%	0.1322%	3.5242%	6,352,348	408,927	4,250	402,037	421,246	575,431	324,239	-	5,277,873	7%	417,430	5,695,303
72-0032-000	SHELBY - RISING CITY PUBLIC SCHOOLS	5,298,381	53,919	5,352,300	500,126	425	500,551	631,704	1,230,348	7,723,937	3.0000%	0.0000%	0.0000%	0.1604%	3.1604%	7,968,064	592,740	461	593,201	775,384	1,162,574	1,013,601	-	6,450,489	7%	540,766	6,991,165
72-0075-000	HIGH PLAINS COMMUNITY SCHOOLS	5,284,666	677,521	5,962,187	389,138	4,858	393,996	417,730	328,151	7,102,064	3.0000%	0.0000%	0.0000%	0.4813%	3.4813%	7,349,307	443,155	4,231	447,386	423,191	298,229	704,139	-	6,884,640	7%	497,144	7,381,784
73-0107-000	MEAD COOK PUBLIC SCHOOLS	9,710,581	-	9,710,581	1,762,384	6,778	1,769,162	2,510,672	5,466,282	19,456,697	3.0000%	0.3385%	0.0000%	0.0000%	3.3385%	20,106,251	2,133,227	90	2,133,317	2,576,017	5,843,461	2,015,534	-	11,568,990	6%	1,167,402	12,736,392
73-0179-000	SOUTHWEST PUBLIC SCHOOLS	3,974,747	15,152	3,989,899	629,669	455	630,124	443,854	573,504	5,637,381	3.0000%	0.0000%	0.0000%	0.0000%	3.0000%	5,806,502	595,642	103	595,745	408,003	459,723	1,024,339	-	5,367,371	7%	394,617	5,761,988
74-0056-000	FALLS CITY PUBLIC SCHOOLS	8,088,828	6																								

2026/27

Budget Text

For

Nebraska Public School Districts

Use the Budget Text in Conjunction with:

2026/27 Budget Form LC-2 Instructions
2026/27 School District Budget Instruction Manual
Nebraska Budget Act
Tax Equity and Educational Opportunities Support Act (TEEOSA)

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. For comments regarding this document contact nde.guidance@nebraska.gov

The *Budget Text* provides school districts with information on the budget process. Specific statute references are included throughout the *Budget Text* to assist the reader in locating a particular provision of law. Every effort has been made to make this *Budget Text* as complete and accurate as possible; however, discrepancies and omissions may occur. Please refer to the Nebraska Revised Statutes for complete information on the Nebraska Budget Act [§13-501 through §13-513] and the Tax Equity and Educational Opportunities Support Act [§79-1001 through §79-1033].

This *Budget Text* does not contain all the guidelines or all the necessary forms for completing the budget process. It should be used in conjunction with the School District Budget Instruction Manual, the Budget Form LC-2 Preparation Guidelines, the Nebraska Budget Act, and the Tax Equity and Educational Opportunities Support Act.

Consult the district's legal counsel for clarification of any statutory information.

Revised: June 2026

For additional information or questions, contact:

Nebraska Department of Education
School Finance & Organization Services

*Physical Address: 500 S. 84th St. 2nd Floor
Lincoln, NE 68510-2611*

*Mailing Address: PO Box 94987
Lincoln NE 68509-4987*

Program Contacts:

- Stephanie DeGroot / stephanie.degroot@nebraska.gov / (402) 540-0649
- Michelle Cartwright / michelle.cartwright@nebraska.gov / (402) 450-0867
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This document may be downloaded at the Finance & Organizational Services Website
<http://www.education.ne.gov/FOS/SchoolFinance/Budget/Index.html>

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ALLOWABLE RESERVE LIMITATION

All public-school districts are under an expenditure limitation for the general fund budget of disbursements and transfers. The Department of Education calculates and certifies budget authority to each school district.

Certified Budget Authority is the greater of the budget-based calculation, the student growth adjustment, or the formula needs based calculation.

Budget Based Calculation

The Budget Based Calculation uses information from the 2025/26 LC-2 (Lid Computation Form). The steps in the 2026/27 Budget Based Calculation are detailed below:

$$(GFBE - SGF - SPED - GFLE) \times 1.02$$

Step 1: The 2026/27 Total General Fund Budget of Disbursements and Transfers (GFBE) is reduced by 2025/26 Special Grant Funds (SGF), 2025/26 Special Education Budget of Disbursements and Transfers (SPED), and 2025/26 General Fund Lid Exclusions (GFLE). This calculation represents the adjusted general fund budget of expenditures on Line B-140 of the LC-2.

Step 2: The adjusted general fund expenditures from Step 1 are grown by the Basic Allowable Growth Rate of two and a half percent (2.5%).

Student Growth Adjustment Calculation

The Student Growth Adjustment Calculation uses information from the 2026/27 Lid Computation Form (LC-2), the Student Growth Adjustment and the Student Growth Correction from the 2026/27 State Aid Certification. The steps in the 2026/27 Student Growth Adjustment Calculation are detailed below:

$$((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))$$

Step 1: The 2026/27 Total General Fund Budget of Disbursements and Transfers (GFBE) is reduced by 2025/26 Special Grant Funds (SGF), the 2025/26 Special Education Budget of Disbursements and Transfers (SPED), and the 2025/26 General Fund Lid Exclusions (GFLE). This calculation represents the adjusted general fund budget of expenditures on Line B-140 of the LC-2.

Step 2: The Student Growth Adjustment (SGA) is adjusted by the Student Growth Correction (SGACORR) from the 2026/27 State Aid Certification is added/subtracted to the Adjusted General Fund Expenditures calculated in Step 1.

ALLOWABLE RESERVE LIMITATION

Formula Needs Based Calculation

The Formula Needs Based Calculation uses information from the 2026/27 State Aid Certification and the 2025/26 LC-2. The steps in the 2024/25 Formula Needs Based Calculation are detailed below:

$$((FN \times 1.10) - (SPED \times 1.025))$$

- Step 1:** The 2026/27 Formula Needs (FN) of the school district are increased by 110%.
- Step 2:** The increased 2026/27 Formula Needs are then reduced by the 2025/26 Special Education Budget of Disbursements and Transfers (SPED) that have been grown by the Basic Allowable Growth Rate (BAGR) of two and a half percent (2.5%).

Basic Allowable Growth Rate [§77-3446 & §79-1025]

- ◆ The Basic Allowable Growth Rate is two and a half percent (2.5%) for school fiscal year 2026/27.

Data Components from the LC-2

The following data components are compiled from the 2025/26 LC-2 on file with the Department of Education:

- ◆ General Fund Budget of Disbursements and Transfers
- ◆ Unused Budget Authority
- ◆ Total Unused Budget Authority
- ◆ Special Grant Funds
- ◆ Special Education Budget of Disbursements and Transfers
- ◆ General Fund Lid Exclusions

Budget Factor Certification and Data components are available on the following website:

<http://www.education.ne.gov/FOS/SchoolFinance/Budget/Certification.html>

Budget Amendment Impact on Certified Budget Authority for Following School Fiscal Year

In order to be included in the calculation of Certified Budget Authority for the following year, amendments to the General Fund, Depreciation Fund and Employee Benefit Fund must be submitted to and approved by NDE prior to January 31 of the current budget year.

Provisions in statute allow for specific items to be outside of the General Fund expenditure limitation. These expenditure exclusions are described below, and a list of these expenditure exclusions may be found in the Appendix.

Special Grant Funds [§79-1028.01(1)(m)]

Special grant funds are placed (*or excluded*) outside of the expenditure limitation. The State Board of Education approves a list of special grant funds for each school fiscal year. Special grant funds also

ALLOWABLE RESERVE LIMITATION

Include certain items listed on the Special Grant Fund List that require specific approval from the State Board of Education before being accessed by a school district. These special grants include:

- ◆ *Insurance Settlements* – When a settlement is received on an insurance claim(s), the expenditures necessary to repair or replace the item(s) in the claim may be excluded from the expenditure limitation up to the amount of the insurance settlement proceeds received.
- ◆ *Inter-fund Loans* – The repayment of loans from the General Fund to another taxing fund(s) may be excluded from the expenditure limitation. Inter-fund loans are repaid within two years.
- ◆ *Reimbursements for Wards of the Court* – Payments received by school districts as reimbursements for educating wards of the court may be excluded from the expenditure limitation.
- ◆ *Repayments to County Governments for Previous Overpayments* – Occasionally an error will be made at the county level in the distribution of property taxes to school districts in the county. When this occurs and a school district is required to repay those tax dollars, the repayment out of the General Fund may be outside of the expenditure limitation.
- ◆ *Short-term Borrowings* – School district borrowings that are made and repaid within the same school fiscal year may be excluded from the expenditure limitation. These include, but are not limited to, tax anticipation notes, registered warrants and short-term loans for cash flow purposes.
- ◆ *Special Supplementary Grants from City or County Governments* – Any grant not currently listed on the Special Grant Fund List from a city or county government.
- ◆ *Special Supplementary Grants from Corporations, Foundations, or Other Private Interests* – Any grants not currently listed on the Special Grant Fund list from a corporation, a foundation or any other private interest.

The receipt of additional, unanticipated grants occurs frequently during a school fiscal year. A school district must receive State Board approval to exclude an additional grant from the General Fund expenditure lid. To receive State Board approval for one of the items previously listed, follow the process detailed at the end of this Section.

The General Fund budget may need to be amended to provide a school district with the authority to spend the additional grant funds. The amendment process would occur when the expenditure of additional grant funds would cause the school district to exceed the Total General Fund Budget of Disbursements and Transfers. This figure is shown on the School District Budget Form and represents the maximum amount of money that may be spent during the school fiscal year from the General Fund. The Special Grant Fund List and the LC-2 must also be amended when amending the General Fund budget for additional grants.

Special Education [§79-1028.01(1)(I)]

Items budgeted as special education expenditures are placed outside of the General Fund expenditure limitation. State §79-1025 prohibits a school district from using the budget authority for special education on non-special education expenditures.

There is no limitation placed on the amount of funds a school district may budget for special education expenditures. A limitation is placed on the amount of money that will be reimbursed by the State of Nebraska for special education expenditures.

ALLOWABLE RESERVE LIMITATION

Infrastructure Damaged by Natural Disaster [§79-1028.01(1)(a)]

An exclusion to the General Fund expenditure limitation exists for school districts with expenditures for repairs to infrastructure damaged by a natural disaster. To be considered an exclusion to the expenditure limitation, the Governor or the Federal Emergency Management Agency (FEMA) must declare a disaster emergency pursuant to the Emergency Management Act. This exclusion requires State Board approval (*Appears on Budget Schedule A*).

Judgments Not Paid by Liability Insurance [§79-1028.01(1)(b)]

To qualify for this General Fund exclusion, the school district must have a judgment entered against it that requires or obligates the school district to pay such judgment. The exclusion is limited to the amount not paid by the liability insurance coverage of the school district. This exclusion does not apply to judgments or orders from the Commission of Industrial Relations (CIR). A school district must apply to the State Board for approval to access this exclusion (*Appears on Budget Schedule A*).

Retirement Incentive Plan & Staff Development Assistance [§79-1028.01(1)(c)]

The Retirement Incentive Plan and Staff Development Assistance are described in §79-854 through §79-858. **Available only to any school district that has reorganized or unified with a reduction in force.** The deadline for notifying certified staff of the availability of these options is March 15. Costs incurred through the establishment of a Retirement Incentive Plan and/or Staff Development Assistance are exclusions to the General Fund expenditure limitation. Consult the Nebraska Revised Statutes and/or legal counsel for assistance in meeting the specific steps a school district must follow when implementing either of these options. State Board approval is required for these exclusions. (*Considered an "LC-2" exclusion because the amount is added to the budget base, so it carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact budget based and student growth-based budget authority for following years.*)

Distance Education Courses [§79-1028.01(1)(d)]

A school district may have an exclusion not to exceed the amounts received from educational entities, as defined in §79-1201.01, for providing distance education courses through the Educational Service Unit Coordinating Council to such educational entities. The State Board of Education must approve the use of this General Fund exclusion. (*Appears in Budget Schedule A*.)

Retirement Contribution Increase [§79-1028.01(1)(e) & (f)]

The school district's increase in the contribution rate for employee's salaries will be a General Fund exclusion to the expenditure lid. State Board approval is required for this exclusion. This exclusion allows a school district to exceed the expenditure limitation by a specific dollar amount not to exceed the difference between the total employer's contribution rate and 7.35%. The 2026/27 rate is 7.3225%. Therefore, the exclusion for 2026/27 will equal 2024/25's rates of 9.88% and 7.35% for the budgeted amount of the employees' salaries. (*Appears on Budget Schedule A*).

Native American Impact Aid Exclusion [§79-1028.01(1)(n)]

This General Fund exclusion is available only to school districts that have land within its boundaries that is federal property classified as Indian lands under 20 U.S.C. 7713(7) and have received funds as impact aid due to children in attendance who reside on Indian lands in accordance with 20 U.S.C. 7703(a)(1)(C). State Board Approval is required for this exclusion (*Appears on Budget Schedule A*).

Voluntary Termination Agreements [§79-8,142 & §79-1028.01(1)(h)]

The voluntary termination agreement is an expenditure exclusion a district can apply for depending on the timeframe of the agreement (*Appears on Budget Schedule A*).

ALLOWABLE RESERVE LIMITATION

- Incentives paid for voluntary termination agreements with **certificated TEACHERS beginning September 1, 2017**, that meet the following stipulations:
 - ◆ The value of current and future incentives will not exceed \$35,000 in total per employee.
 - ◆ All incentives must be paid within five (5) years of agreement or until the certificated teacher becomes eligible for Medicare - whichever occurs first.
 - ◆ The voluntary termination agreement was not part of any collective bargaining agreement.
 - ◆ The payment of incentives must result in a net savings in salary and benefit to the district over a five-year period.

Data Transmission Networks Exclusion [§79-1028.01(2)(a)]

Since all Nebraska school districts participate in Network Nebraska, this General Fund exclusion is no longer available to districts because it can only be claimed by a district once. This expenditure exclusion remains in statute, so the purpose of this exclusion is provided. It is available for the first school fiscal year a school district will be participating in Network Nebraska for the full school fiscal year. The State Board of Education must approve the use of this exclusion. (Considered an "LC-2" exclusion because the amount is added to the budget base so carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact budget based and student growth-based budget authority for following years.)

New Elementary Attendance Site(s) [§79-1028.01(2)(b)]

A school district may exceed the expenditure limitation by the specific dollar amount of General Fund expenditures for the first year of operating a new elementary attendance site(s). To qualify for this exclusion the elementary attendance site(s) must have been closed for at least one school year, and the elementary attendance site would most likely qualify for the elementary site allowance component in the calculation of 2026/27 State Aid. State Board approval is required for this exclusion. *(Considered an "LC-2" exclusion because the amount is added to the budget base so carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact budget based and student growth-based budget authority for following years.)*

Early Childhood Education Grants [§79-1028.01(2)(c)]

If 2026/27 is the first-year early childhood membership is included in the district's formula students, districts can request a General Fund expenditure exclusion for the amount equal to the 2025/26 Early Childhood Education Grant increased by the Basic Allowable Growth Rate of two and a half percent (2.5%). State Board Approval is also required for this expenditure exclusion. *(Considered an "LC-2" exclusion because the amount is added to the budget base so carries over to future year's budget authority. This will be pre-populated on the LC-2 after receiving State Board approval. This has a positive impact on budget based and student growth-based budget authority for following years.)*

ALLOWABLE RESERVE LIMITATION

Process to Request State Board Approval

To receive State Board approval for any of the exclusions listed in this section email requests to kelsey.larsen@nebraska.gov.

For Special Grants not listed on the Special Grant Fund List or one or more of the Supplementary Grants, the request should provide details of the purpose of the grant and the amount of funds anticipated to be received. For the remaining exclusions listed in this section, the request should provide details of the additional expenditures relating to the exclusion.

Within 5 days after each State Board meeting a list will be posted of the exclusions submitted and approved for each district. This list is available on the Finance & Organization website <https://www.education.ne.gov/fos/budgeting-school-district/> along with previous State Board approvals.

Filing Deadlines for Expenditure Exclusions

Schools must request State Board Approval for expenditure exclusions before accessing additional budget authority these expenditure exclusions provide. All expenditure exclusions must receive State Board Approval **EXCEPT** for Special Education Expenditures and for those special grants specifically identified on the Special Grant Fund list.

The following lists the deadlines for schools to submit expenditure exclusion requests to be presented to the State Board for approval.

Deadline to File Request for Expenditure Exclusion	State Board Meeting
February 16, 2026	March 6, 2026
No April State Board Meeting	No April State Board Meeting
April 20, 2026	May 8, 2026
May 18, 2026	June 5, 2026
No July State Board Meeting	No July State Board Meeting
July 20, 2026	August 7, 2026
August 17, 2026	September 4, 2026
September 14, 2026	October 2, 2026
No November State Board Meeting	No November State Board Meeting
November 16, 2026	December 4, 2026

School districts can budget for a necessary cash reserve in most of the budgeted funds. A budgeted necessary cash reserve is the amount of funds a school district *expects* to receive and have available during the school fiscal year. *(The Depreciation Fund, Contingency Fund and Special Building Fund are the only funds that do not have a budgeted necessary cash reserve.)*

Many revenue sources such as property taxes are not received evenly throughout the year. Budgeting for a necessary cash reserve helps even out the school district's cash flow during these times by asking for more in property taxes. A budgeted necessary cash reserve places a school district in a better financial position to pay bills during times when receipts are coming in slowly.

ALLOWABLE RESERVE LIMITATION

The budgeted necessary cash reserve **does not** refer to the funds a school district has on deposit with a financial institution, or those funds held by the county treasurer. The funds a school district has on deposit with a financial institution, or those funds held by the county treasurer are components of the total beginning balance and the total ending balance of a school district. ***There is no statutory limitation on the total beginning cash balance or the total ending cash balance of a school district.***

Necessary cash reserve limitations take two forms – an Applicable Allowable Reserve Percentage and a percentage of budgeted expenditures.

Applicable Allowable Reserve Percentage

School districts can budget a necessary cash reserve up to the Applicable Allowable Reserve Percentages certified by NDE for their district. The total amount of Necessary Cash Reserve in the General Fund and Employee Benefit Fund and the Total Requirements in the Depreciation Fund may not exceed a specific percentage based on the Average Daily Membership of the school district.

This percentage is applied in the LC-2 to the 2026/27 Total General Fund Budget of Disbursements and Transfers to determine the maximum dollar amount of allowable reserves. The Applicable Allowable Reserve Percentages are listed in the table below and found in §79-1027.

Average Daily Membership	Allowable Reserve Percentage
0 – 471	45 %
471.01 – 3,044	35 %
3,044.01 – 10,000	25 %
10,000.01 and over	20 %

Necessary Cash Reserves as a Percent of Budgeted Expenditures [§13-504(1)(b)]

The amount of necessary cash reserves in the following funds cannot exceed fifty percent (50%) of the total budgeted expenditures *less capital outlay* for the budget year:

- ◆ Activities Fund
- ◆ School Nutrition Fund
- ◆ Bond Fund
- ◆ Qualified Capital Purpose Undertaking Fund
- ◆ Cooperative Fund
- ◆ Student Fee Fund

ACCESS TO ADDITIONAL BUDGET AUTHORITY

A school district may decide the budget authority calculated after including the expenditure exclusions is insufficient to provide the appropriate level of service within the school district. Options available to access additional spending authority for a school district are detailed below.

Access to Prior Year's Unused Budget Authority

Access to the prior year's unused budget authority has been limited by §79-1030. A school district may exceed certified budget authority by accessing an amount equal to the **lesser** of:

- ◆ Two percent (2%) of the prior year's adjusted general fund expenditures (LC-2, Line B140) or
- ◆ The prior year's total unused budget authority (LC-2, Line B175).

This amount is calculated by the Department of Education. A school district wishing to access the prior year's growth must enter the amount calculated by the Department of Education in the LC-2 on Line A-355.

Special Election to Exceed Budget Authority

§79-1029 allows a board of education or the legal voters of the school district to request a special election to exceed the budget authority for the general fund budget of expenditures (as prescribed in §79-1023) by a specific dollar amount. A special election to exceed the budget authority for the general fund budget of expenditures only provides additional authority for **one school fiscal year** if passed by the district voters. The additional budget authority accessed becomes part of the base and carries forward to future years.

If the decision has been made to put the issue of exceeding the budget authority for the general fund budget of expenditures to the patrons of the school district, an election can be called for in one of two ways:

- ◆ Recommendation by the school board; or
- ◆ Petition signed by at least five percent (5%) of the legal voters of the school district.

The recommendation of the board or the petition of the legal voters must include the total dollar amount the board would increase the general fund budget of expenditures for the 2026/27 school fiscal year over and above the budget authority for the general fund budget of expenditures certified by the Department of Education for the 2026/27 school fiscal year. The ballot language should also state the increase in budget authority does not include the expenditure exclusions provided in §79-1028. The vote may be placed on the ballot at a primary, general, or special election. Sample ballot language for a public election to exceed certified budget authority can be found in the Appendix. This ballot language should be reviewed by the school district legal counsel.

Any special election conducted under the Election Act must be held on the first Tuesday following the second Monday of the month unless the recommendation or petition specifically provides for another day. In even-numbered years, no special elections may be held in April, May, June, October, November, or December unless the special election is held in conjunction with a statewide primary or general election.

ACCESS TO ADDITIONAL BUDGET AUTHORITY

The vote to exceed the budget authority for the general fund budget of expenditures may occur in conjunction with the vote to exceed the levy limitation. However, an election to exceed the budget authority for the general fund budget of expenditures may not require an election to override the levy limitation.

Information on an election to exceed the levy limitation is found in §77-3444 and the **Exceeding the Levy Limitation** section of this *Budget Text*. If the special election is for both issues, specific language should be included in the ballot indicating the school board is requesting authority to exceed the levy and expenditure limitations.

Work with the county clerk, election commissioner and the school district legal counsel to develop the ballot language and to conduct the election. The county clerk or election commissioner will be able to provide the timeframes for holding a special election.

Documentation Required to Certify Additional Budget Authority

A school district must attach a copy of the ballot language and certification of election results with the School District Budget Form. If the voters approve the increased budget authority, the approved amount is included on the School District Budget Form and must be entered into Section B of the LC-2.

Budget Authority from a Dissolved/Merged School District(s)

A school district is allowed to exceed its budget authority as a result of receiving the valuation from a dissolved or merged school district. The receiving school district will utilize the dissolving school district's Certified Budget Authority and access to the prior year's total unused budget authority. The calculation and determination of Certified Budget Authority may be found in the **Determining Certified Budget Authority** section of this *Budget Text*.

If more than one school district will be receiving budget authority from a dissolving school district, the percentage of valuation being received by each school district will be applied to the dissolving school district's Certified Budget Authority and access to the prior year's total unused budget authority.

School districts are subject to the provisions contained in Chapter 13, Article 5 of the Nebraska Revised Statutes, also known as the Nebraska Budget Act. §13-502(1) states: "The purpose of the Nebraska Budget Act is to require governing bodies of this state to which the act applies to follow prescribed budget practices and procedures and make available to the public pertinent information pertaining to the financial requirements and expectations of such governing bodies so that intelligent and informed support, opposition, criticism, suggestions, or observations can be made by those affected."

Much of the general information concerning preparing, adopting, filing, and amending a budget for political subdivisions is contained in the Nebraska Budget Act. A summary of the procedures and deadlines specific to school districts are outlined below. A list of school district funds may be found in the Appendices.

BUDGET PREPARATION ADOPTION, FILING AND AMENDING

Budget Preparation

Budgeting is the process of allocating resources to the prioritized needs of a school district. The budget represents legal authority to spend school district funds. Adopting a budget implies a set of decisions has been made by the board of education that matches the needs of the school district with its resources.

One method of preparing a budget is to compare actual receipts and expenditures from the preceding school fiscal years to the estimated/actual receipts and expenditures for the current school fiscal year. This information will assist school district personnel and the board of education in estimating the appropriate level of receipts and expenditures for the ensuing school fiscal year. The method may also provide the necessary information for the board of education to prioritize programs and activities to determine which programs or activities may need to be reduced in order to stay within the levy and expenditure limitations.

The information for preparing a budget may be gathered from a number of documents. These documents may include, but are not limited to, the following:

- ◆ Audit Reports from prior school fiscal years
- ◆ Annual Financial Summary Report from the AFR Online System from prior school fiscal years
- ◆ School District Budget Forms from prior school fiscal years (including the Worksheet Pages)
- ◆ Internal reports and data from the school district's accounting system

Timeline for Budget Preparation, Adoption and Filing

There are statutory deadlines that require state agencies or county officials to provide certain information necessary to the budget process to school districts. The information from state agencies or county officials may be received a few days before or after the date listed below.

On or before March 1– School districts received the information listed below from the Department of Education:

- ◆ State Aid – 2026/27 State Aid Certification
- ◆ Budget Factors Certification – Includes the 2026/27 Certified Budget Authority, the 2026/27 Applicable Allowable Reserve Percentage, and the data components used to calculate and determine Certified Budget Authority.
- ◆ Budget Timeline (see page 30 for a complete timeline)
- ◆ Additional Resources can be found at:
<http://www.education.ne.gov/FOS/SchoolFinance/Budget/Index.html>
<http://www.auditors.state.ne.us>

March 15 – Deadline for notification of availability of the Retirement Incentive Plan and Staff Development Assistance for school districts that are part of a dissolution/merger or unification.

April 15 – Deadline for school districts to provide Reduction in Force (RIF) notices to certificated personnel.

August 20 – Assessed valuation is certified by the County Assessor to school districts and all other political subdivisions.

BUDGET PREPARATION ADOPTION, FILING AND AMENDING

September 4 – Deadline to notify County Assessor if Joint Public Hearing is needed.

September 30 – Adopted budgets for school districts must be filed with the Auditor of Public Accounts, the County Clerk, and the Nebraska Department of Education.

Property Tax Request Authority

The School District Property Tax Limitation Act is the certified amount of property taxes a district may request in total for the General and Special Building funds. The certification includes the calculated property tax authority with the additional base growth percentage that may be accessed with seventy percent (70%) board approval.

It is recommended that if a district is seeking to have their board approve the additional base growth percentage that this takes place prior to the public budget hearing. The school board must publish notice of the upcoming vote at least one week prior to the public meeting at which the vote will occur.

A school district's property tax request may exceed its property tax request authority by an amount approved by a sixty percent (60%) majority of legal voters prior to the September 30 budget submission deadline.

A school district may choose not to request the full amount allowed by the school district's property tax request authority. In such cases, the unused amount will carry forward to the following year and be included with the total amount certified.

The Department of Education calculates and certifies Property Tax Authority. Details outlining the calculation, including the source and years of information used can be found here:
<https://www.education.ne.gov/fos/budgeting-school-district/property-tax-authority/>

The deadline for requesting the additional board authority amount is January 31 of the current budget year.

Budget Hearing

School districts must hold a public hearing prior to adopting a budget. The Notice of Budget Hearing and Budget Summary must be published in a newspaper of general circulation in the school district *four* days prior to the hearing. ***The Auditor of Public Accounts considers the day of publication but not the day of the hearing as part of the four-day count.*** For example, the hearing notice must appear in the paper on Thursday to legally hold a hearing on the following Monday. Consult legal counsel to provide a timeline for the publication of the hearing notice.

The Notice of Budget Hearing and Budget Summary must include the time, day and place of the hearing, a summary of the proposed budget statement and an itemized estimate of the property tax request. The Notice of Budget Hearing and Budget Summary forms provided by the Auditor of Public Accounts meets all the statutory requirements for publishing. A school district may hold the budget hearing prior to a regular board meeting or may schedule the hearing at another convenient time.

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In the district hearings notice to adopt the budget, include a link to the Department of Education's "Nebraska Education Profile" website to provide patrons information related statewide receipts/expenditures and to compare cost per pupil and performance with other schools. In addition, the school district must publish this link on a prominent location of the district website with a brief statement. The website address to include for both requirements is nep.education.ne.gov.

Requirements for Hearing:

- ◆ Budget hearings must be held separately from the regular scheduled meeting and cannot be limited by time.
 - ✓ *Budget hearing can still be held on the same day as the board meeting to approve the budget.*
- ◆ At least three copies of the budget must be available to the public.
- ◆ During the hearing, a presentation of key provisions of the proposed budget along with a comparison with the prior year budget. This does not apply to hearings to amend the district budget.
- ◆ Reasonable time must be provided during the hearing for all members of the public desiring to speak on the proposed budget.
- ◆ The district must record in the minutes of how and when the hearing notice was published.

After the budget hearing has been held, the board of education has three options:

1. Adopt the budget as originally published (unless a joint public hearing is required).
2. Make changes to the published budget and then vote to adopt (unless a joint public hearing is required).
3. Vote to postpone the motion to adopt the budget in order to further consider the budget.

The board of education may choose to postpone the motion to adopt the budget after conducting the budget hearing. The option to postpone may be to further consider changes to the budget that arise at the budget hearing. *There is no requirement to hold another budget hearing prior to adopting the budget when the board of education chooses this option.*

The motion to adopt a budget or any motion related to the budget as presented at the budget hearing does not have to be at the Board meeting following the hearing. Although a district is permitted to pass their budget prior to the joint public hearing it is recommended that a district does not pass their budget until after the joint public hearing has been held.

Joint Public Hearing

If a School District increases their Property Tax Request by more than two percent (2%) plus growth, they are required to participate in a Joint Public Hearing, and have their information included on a postcard that is sent to all impacted property owners. The district must then:

Requirements for Hearing:

- ◆ Notify County Assessor (of the primary County) by September 4th of the need to participate in a Joint Public Hearing by electronic submission.
- ◆ The Joint Public Hearing must be scheduled between September 14 - 24th.
- ◆ Postcards will be mailed by the County notifying all affected property taxpayers.

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- ◆ The Joint Public Hearing replaces the Final Tax Request hearing.
- ◆ Provides that at least one voting official from each participating political subdivision must attend the joint public hearing. An elected official may be the designated representative from a participating political subdivision.
- ◆ Each participating political subdivision must also maintain a prominently displayed and easily accessible link on the home page of its website to the political subdivision's proposed budget.
- ◆ Adopted Budget and required documents must be submitted by Sept 30th.

Adopting the Budget

A majority vote of the board of education is necessary to adopt the budget. If the budget is adopted as published, the budget is ready to be filed. The vote to adopt the budget is **not** conducted during the hearing. The vote can take place during the board meeting held after the hearing or at another board meeting scheduled at a later date.

If the adopted budget differs from the budget originally published, a summary of changes must be published within 20 days after its adoption. The summary should identify the items changed and the reasons for the change. If the Notice of Summary of Changes is published within 20 days from the date the budget is adopted, there is no requirement to publish a notice for another hearing, hold another hearing, and take another vote to adopt the budget.

If a school district fails to meet the 20-day republishing deadline, it must go through the hearing process described on the following page to amend the budget before the budget is considered legally adopted.

Budget Filing Requirements

School district budgets must be filed by **September 30** with:

- ◆ Auditor of Public Accounts
- ◆ County Board, C/O County Clerk
- ◆ Nebraska Department of Education

NDE Budget Submissions Requirements:

- **By September 30th**, the school district budget and supporting materials must be uploaded through the LC-2 System in the NDE Portal. Hard copies of the budget information received by mail will not be accepted.

*****Budget Submission to NDE** – *The following supporting materials must be included when uploading the budget to NDE:*

- ◆ Documents from the School District Budget Form
 - ✓ Interlocal Form
 - ✓ Cover Page through Page 6
 - ✓ Schedules A, B, C & D
 - ✓ Property Tax Resolution

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- ✓ Notices of Budget Hearing and Special Hearing (*Special Hearing is eliminated if Joint Public hearing is required*)
- ◆ Proof of Publications for:
 - ✓ Notice of Budget Hearing
 - ✓ Notice of Special Hearing to Set the Final Tax Request (*Eliminated if joint public hearing was required*)
 - ✓ Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority
- ◆ Certification(s) of Taxable Value
- ◆ Board minutes showing approval of district budget
- ◆ Board minutes showing seventy percent (70%) board approval to request additional property tax authority beyond the original certified authority amount (*if applicable*)
- ◆ Election Ballot and Certification of Election Results for a successful election to override the levy limitation (*if applicable*)
- ◆ Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (*if applicable*)
- ◆ Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (*if applicable*)
- ◆ Lid Computation Form (LC-2) submitted to the Nebraska Department of Education through the NDE Portal
- ◆ Copy of LC2 & Special Grant Funds list (Auditor of Public Accounts (APA) and your County Clerk)

*****Budget Submission for Auditor of Public Accounts (APA) and County Clerk** – A list of supporting materials required is on the “**Check List**” tab of the School District Budget Form.

Correcting the Budget

A budget may be corrected for clerical, mathematical or accounting errors without holding a public hearing if the following conditions are met:

- ◆ The board of education discovers the error(s) within 30 days of adopting the budget.
- ◆ The correction does not affect the total budget of disbursements and transfers by more than one percent (1%); or
- ◆ The correction does not increase the amount of the property tax request.

If the Auditor of Public Accounts notifies a school district of one of these errors, the budget may also be corrected within 30 days without holding a hearing.

Amending the Budget

The Nebraska Budget Act does not allow a school district to spend more than the total budget of disbursements and transfers in any budgeted fund. There may be occasions when the adopted budget will not meet the expenditure needs of the school district due to unforeseen circumstances. The budget should be amended whenever it appears expenditures will exceed the total budget of disbursements and transfers in any budgeted fund. School districts should review the LC-2 to help determine the maximum amount available when amending the General Fund.

§13-511 provides the process for amending a budget. The process is similar to the one used to adopt the budget. A notice of Amended Budget Hearing should be published in a newspaper of general circulation

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within the school district four days prior to the hearing – ***not counting the day of the hearing***. A copy of the summary of the original adopted budget that was previously published and a copy of the summary of the proposed revised budget should be included in the notice of Amended Budget Hearing.

Information required in the notice of Amended Budget Hearing includes the time, day and place of the hearing, the dollar amount of the proposed change, and the reason for the proposed amendment. The notice of Amended Budget Hearing should state the reason(s) the adopted budget is not adequate to meet the needs of the school district for the fiscal year.

***An example of the Amended Budget Hearing notice may be found on the Auditor of Public Accounts website. https://auditors.nebraska.gov/Budget_Info.html

Whenever it becomes necessary to amend a budget, the fund or funds being amended must balance to Total Requirements & must equal Total Resources Available. The amount of property taxes requested cannot be changed if the amendment is adopted after the county board of equalization has set tax levies and the county clerk has delivered the tax list to the county treasurer. The county board of equalization is required to set tax levies on or before October 15. Levies become final on November 5 and cannot be changed.

When a school district refinances a bond, expenditures of the Bond Fund (or Qualified Capital Purpose Undertaking Fund) will likely increase significantly and exceed the budgeted expenditures. In that case, the fund would need to be amended. The actual hearing to amend the budget should be done prior to the actual refinancing process.

If more receipts are received during the year than were budgeted to receive, districts are not required to amend the fund. *Amendments are only required if the district will be spending more than was originally budgeted and approved by the local school board.*

Hold the Hearing/Adopt the Amended Budget

The hearing to amend the budget may be scheduled before a regular board meeting. A majority of the board of education is necessary to adopt the amended budget. The vote to adopt the amended budget should occur during the board meeting following the hearing.

File the Amended Budget

When filing the amended budget, submit the following:

- ◆ Proof of publication of the hearing to amend the budget.
- ◆ Pages of the budget that differ from the previously adopted budget.
 - ✓ If the amendment affects the General Fund expenditures or the Allowable Reserves, an amended LC-2 must be submitted to the Department of Education through the NDE Portal.
 - ✓ Copies of the amended LC-2 should also be filed with the Auditor of Public Accounts and the County Clerk.
- ◆ Include board minutes showing approval to amend the district budget.

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*****School district budget amendments and supporting materials *must be uploaded* through the LC-2 System in the NDE Portal. *Hard copies of the budget information received by mail will not be accepted.***

These items must be filed with the following entities:

- ◆ Nebraska Department of Education
- ◆ Auditor of Public Accounts
- ◆ County Board c/o County Clerk

School district budgets are subject to a levy limitation. The levy limitation places a ceiling on the property tax rate that may be assessed against the taxable valuation in a school district. One percent (1%) County Treasurer Fee and the Delinquent Tax Allowance must be levied within the statutory maximum levy established in §77-3442. School districts may levy above the statutory maximum levy by accessing levy exclusions. A list of these exclusions may be found in the Appendix.

Levy limitations apply to the General Fund, Special Building Fund, and portions of the Qualified Capital Purpose Undertaking Fund. A list of school district funds may also be found in the Appendix.

The statutory maximum levy is \$1.05 plus exclusions per \$100 of taxable valuation for school districts.

Calculating the Property Tax Levy

To calculate a property tax levy, use the following formula:

$$(\text{Property Tax Request} \div \text{Assessed Valuation}) \times 100 = \text{Property Tax Levy}$$

Calculating the Property Tax Request

To calculate the amount of a tax request at a specific levy, use the following formula:

$$(\text{Assessed Valuation} \times \text{Property Tax Levy}) \div 100 = \text{Property Tax Request}$$

Levy Exclusions

The exclusions to the levy limitation [§77-3442(2)(d) and §77-3442(12)] are:

- ◆ **Voluntary Termination Agreements**
 - Incentives paid for voluntary termination agreements with **certificated TEACHERS beginning September 1, 2017**, that meet the following stipulations:
 - ✓ The value of current and future incentives will not exceed \$35,000 in total.
 - ✓ All incentives must be paid within five (5) years of agreement or until the certificated teacher becomes eligible for Medicare - whichever occurs first.
 - ✓ The voluntary termination agreement was not part of any collective bargaining agreement.
 - ✓ The payment of incentives must result in a net savings in salary and benefit to the district over a five-year period.
- ◆ **Special Building Fund** projects commenced prior to April 1, 1996 – The amounts levied to pay for special building fund projects commenced prior to April 1, 1996. Commenced is defined as “any action taken by the school board on the record which commits the board to expend district

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funds in planning, constructing, or carrying out the project.”

- ◆ **Judgments not covered by liability insurance** – The amount levied for judgments obtained against a political subdivision that are not covered by liability insurance.
- ◆ **Lease-purchase contracts approved prior to July 1, 1998** – Only amounts levied for lease-purchase contracts approved prior to July 1, 1998.
- ◆ **Bonded indebtedness**– The amount levied to retire bonded indebtedness (principal and interest only) that has been approved according to law and secured by a levy on property. This includes repayment of bonds from the General Fund, Bond Fund and Qualified Capital Purpose Undertaking Fund.
- ◆ This exclusion **does not include** the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.

Taxing Funds and Exclusions Specific to the Funds

School districts request property taxes in four funds – General Fund, Special Building Fund, Bond Fund and Qualified Capital Purpose Fund. These are considered the “*Taxing Funds*” of a school district.

The funds are listed below along with exclusions for the fund and any other restrictions on the levy of the fund.

- **General Fund** – School districts may access any of the following levy exclusions, unless otherwise noted.
 - ◆ Voluntary termination agreements meeting eligibility criteria.
 - ◆ Judgments not covered by liability insurance.
 - ◆ Only lease-purchase contracts approved prior to July 1, 1998.
 - ◆ Bonded indebtedness. (Principal and interest only)
 - ✓ **Does not include** the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.
- **Bond Fund**
 - ◆ Bonded indebtedness. (Principal and interest only)
 - ✓ **Does not include** the repayment of principal, premium, or interest on general obligation bonds issued for insurance premium costs and the payment of all costs and expenses associated with membership in a risk management pool that are effective after April 2, 2008.
- **Special Building Fund**
 - ◆ Special Building Fund projects commenced prior to April 1, 1996.
 - ◆ Only lease-purchase contracts approved prior to July 1, 1998.
 - ◆ There is a statutory maximum levy of 14¢ with board approval and 17.5¢ with voter approval.

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- **Qualified Capital Purpose Undertaking Fund (QCPUF)** – Bonded indebtedness. (principal and interest only)
 - ◆ The statutory maximum levy for the QCPUF is 3¢.
 - ◆ QCPUF bonds issued by the board prior to April 22, 2016, can exceed the 3¢ maximum levy but cannot be more than 5.2¢.
 - ◆ QCPUF bonds issued in any given year can exceed the 3¢ maximum levy if valuation is lower than the valuation in the year in which the district last issued QCPUF bonds and the 3¢ maximum levy is insufficient to meet the combined principal and interest obligation.
 - ◆ QCPUF Projects financed by a bond issued by the board must be for **existing** buildings and are limited to 10 years.
 - ◆ Includes repayment of Qualified Zone Academy Bonds issued prior to April 22, 2016.
 - ◆ Includes the bonding authority for Qualified School Construction Bonds.

When levies for all these taxing funds are added together, the total levy must be at or below the maximum levy set forth in §77-3442, (\$1.05 per \$100 of assessed valuation), unless the school district has accessed one or more of the levy exclusions. When a school district accesses one or more of the exclusions to the levy limitation, the tax levy set by the county board of equalization will be greater than the maximum levy set forth in §77-3442.

A school district may also have a tax levy higher than the maximum levy set forth in §77-3442 if it held a successful election to override the levy limitation. The process to override the levy limitation may be found in the **Exceeding the Levy Limitation** section of this *Budget Text*.

Other Levy Limitation Considerations

An additional levy limitation is given for school districts that qualify as “Federal Aid School Districts.” This is defined in §77-3442(2)(e) as “. . . any school district which receives ten percent or more of the revenue for its general fund budget from federal government sources pursuant to Title VIII of Public Law 103-382 as such title existed on September 1, 2001.” Title VIII of Public Law 103-382 is more *commonly referred to as Impact Aid*.

As stated in §77-3442(2)(e), any school district that qualifies under this exclusion item can levy in excess of the levy limitation “to the extent necessary to qualify to receive federal aid pursuant to Title VIII of Public Law 103-382 as such title existed on September 1, 2001.” If a school district thinks it may qualify for this exclusion item, contact the Department of Education, School Finance & Organization Services for further information. The patrons of a school district may vote to exceed the levy limitation also referred to as a *Levy Override*.

Levy Overrides

Calling the Election

§77-3444(1) allows a board of education to call for a special election to exceed the levy limitation by a resolution approved by 2/3 of the board of education. Only one resolution per calendar year by the board of education may be submitted to the voters.

The patrons of a school district may call for a special election by submitting a petition signed by at least five percent (5%) of the legal voters of the school district to the board of education. Only one petition may be submitted by the legal voters each year.

The resolution or the petition must include the amount of the excess levy authority being sought, as well as the duration of the excess levy (maximum of 5 years). The county clerk/election commissioner must

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receive the resolution or petition at least 30 days before the election is held. The notice of the election must be made at least 20 days before the election is to be held. The election must take place prior to October 10 of the first year in which the excess levy would be in effect.

Any special election conducted under the Election Act must be held on the first Tuesday following the second Monday of the month unless the recommendation or petition specifically provides for another day. In even-numbered years, no special elections may be held in April, May, June, October, November, or December unless the special election is held in conjunction with a statewide primary or general election.

Whenever a school district is considering holding an election to exceed the levy limitation, the school district should also review its spending authority. The vote to exceed the levy limitation may occur in conjunction with the vote to exceed the budget authority for the general fund budget of expenditures. Both votes may be necessary to give the school district the authority to spend the additional funds generated by a successful election to exceed the levy limitation. Information on combining the elections may be found in the **Exceeding Budget Authority** section of this *Budget Text*. When this situation occurs, specific language should be included in the ballot indicating the board of education is requesting authority to exceed the levy and the budget authority for the general fund budget of expenditures.

Work with the county clerk or election commissioner and legal counsel to develop the ballot language and to conduct the election.

Ballot Language

The language on the ballot to exceed the levy limitation should include the amount of the levy in excess of the statutory maximum, which budgeted funds the levy override will cover, and the number of years (not to exceed 5 years) for the increased levy. *The ballot should also include whether or not levy exclusion items will be allowed over the excess levy being voted upon.* The school district may also wish to add the total tax levy being requested.

§77-3444(2) provides specific ballot language necessary to exceed the levy limitation. An example of a sample ballot to exceed the levy limitation may be found in the Appendix.

Approval to Exceed the Levy Limitation

A successful election to exceed the levy limitation provides a school district the authority to levy an amount not to exceed the maximum levy in §77-3442(2) **plus** the amount of additional levy authority approved in the election **plus** the ability to tax for the levy exclusions. Taxing for the additional levy exclusions is only available if the ballot contained language regarding the ability to tax for the additional exclusions. A copy of the ballot language and a certification of the election results must be filed with the school district's budget.

Rescinding or Modifying the Excess Levy

§77-3444(4) states "A political subdivision . . . may rescind or modify a previously approved excess levy authority prior to its expiration by a majority of registered voters voting on the issue in a primary, general, or special election at which the issue is placed before the voters." The requirements for calling the election and approving the rescission or modification are the same as those for approving the original issue.

Revision of the Hearing Notice for Special Hearing to Set Final Tax Request

If a property tax request is modified as a result of information from the budget hearing or an error is found in the Hearing Notice for the Special Hearing to Set the Final Tax Request, a district may want to publish a

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summary of changes for transparency of the district. However, there is no statutory requirement to republish a summary of changes. The summary identifies the changes and the reasons for the change.

Property Tax Request Resolution

The final piece of the budget process is the Property Tax Request Resolution. The Property Tax Request Resolution asks for tax dollars based on the total property tax request of the school district. The Resolution setting the property tax request must be certified and forwarded to the county clerk on or before October 15 of the year the tax requests are to apply.

The total property tax request for the current year must remain at the same level or less than the prior year *or the additional information must be disclosed (see next section)*. Districts that approve a total property tax request for the current year which is the **same or less** than the prior year's total property tax request, the requirements remain the same as in the past:

- ◆ Publish the notice of the *Special Hearing to Set Final Tax Request* four days before holding hearing in a newspaper of general circulation within the school district, not counting the day of the hearing.
- ◆ Hold the *Special Hearing to Set Final Tax Request* and receive approval by the board.
- ◆ Hold a board vote to pass a Resolution setting the property tax request. Include the recorded vote of the governing body in the Resolution.

If a district chooses to approve a total property tax request for the upcoming school year that **exceeds** the prior year property tax request, the requirements listed above must be met and the Resolution must include the following additional information. (*See example of Property Tax Resolution in Appendix.*)

- ◆ Name of the district.
- ◆ Amount of the property tax request for each taxing fund.
- ◆ The recorded vote of the governing body in passing the resolution.
- ◆ The total assessed value of the property that differs from last year's total assessed value by ____%.
- ◆ 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 \$____ per \$100 of assessed value.
- ◆ The (name of district) proposes to adopt a property tax request that will cause its tax rate to be \$____ per \$100 of assessed value.
- ◆ Based on the proposed property tax request and changes in other revenue, the total operating budget of (name of district) will exceed last year's by ____percent.

If the district approves a property tax request for the current year that is more than the previous year without the required information included on the Notice of Special Hearing to Set the Final Tax Request and/or without passing a resolution (with the additional information listed above), the levy will be considered an unauthorized levy under § 77-1632. The County Board of Equalization will drop the request to the prior year request and levy when the levies are set on October 15.

In addition, the *Notice of Special Hearing to Set Final Tax Request* must include the following information:

- ◆ Prior year's property tax request and levy.
- ◆ Levy rate to fund prior year's property tax request applied to the current valuation.
- ◆ Current year's property tax request and levy rate.
- ◆ Operating budget for each taxing fund for the prior year.

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- ◆ Operating budget for each taxing fund for the current school year.
- ◆ Certified Taxable Valuation for the prior year.
- ◆ Certified Taxable Valuation for the current school year.
- ◆ Percentage of increase or decrease in valuation from prior year to current school year.
- ◆ Percentage of increase or decrease in levy from prior year to current school year.
- ◆ Percentage of increase or decrease in total operating budget from prior year to current school year.

The resolution setting a property tax request under this section shall be certified and forwarded to the county clerk on or before October 15 of the year for which the tax request is to apply.

****A copy of the resolution should also be submitted to the Auditor of Public Accounts and the Department of Education.*

Timeline for the Property Tax Request

Be sure to confirm the property tax request that has been approved by the school board matches the property tax request and the levy is set by the County Board of Equalization on October 15.

If you find an error in the levies, contact the County Board of Equalization ***immediately*** to correct the information. **On November 5, the property tax request and levy are final and cannot be changed.**

Date	Activity
October 15	Resolution setting the property tax requests due to County Clerk and Auditor of Public Accounts
October 15	County Board of Equalization sets property tax levies for all taxing funds.
November 5	Property tax levies are final.

GLOSSARY

Access to Prior Year's Unused Budget Authority – an amount equal to the lesser of two percent (2%) of the prior year's adjusted general fund expenditures or the prior year's total unused budget authority. This amount is calculated by the Department of Education.

Adopted Budget – the document adopted by a board of education. Provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each fund. Required by the Nebraska Budget Act. May also be referred to as the budget.

Amended Budget – the document that reflects a change in expenditures for any fund. Budgets may be amended through the last day of the school fiscal year (August 31). An amendment should occur whenever it has been determined the amount of budgeted expenditures originally adopted will not meet the financial needs of the school district.

Applicable Allowable Reserve Percentage - determined by §79-1027. The percentage is based on the average daily membership (ADM) of a school district. Places a limitation on the amount of funds that may be budgeted as necessary cash reserves in the General Fund and Employee Benefit Fund and the total requirements in the Depreciation Fund.

Assessed Valuation – certified by the county assessor on or before August 20. Includes all real, personal, and centrally assessed valuation in a school district. Used by the county board of equalization to determine the tax levy for each taxing fund in a school district.

Basic Allowable Growth Rate – determined by §77-3446 and §79-1025. The basic allowable growth rate for 2026/27 is two and half percent (2.5%). May also be referred to as BAGR.

Budget – the document that provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each fund. Required by the Nebraska Budget Act. May also be referred to as the adopted budget or the School District Budget Form.

Budget Authority – the total amount of funds that may be budgeted to be expended during a school fiscal year. In the General Fund, this includes special education expenditures, special grant funds and non-special education expenditures.

Budget Based Calculation – a method for determining General Fund certified budget authority found in §79-1023(2). This calculation uses the prior year's budget information, and the ensuing year's Formula Needs.

Budget Factors Certification – a document provided by the Department of Education that notifies school districts of their budget authority. Includes required information for preparing the LC-2 for the ensuing school fiscal year.

Certification of Taxable Value – the document from the county assessor that certifies the amount of assessed valuation for the school district. A school district that has land in more than one county will receive this document from each county assessor.

GLOSSARY

Certified Budget Authority - the greater of the Budget Based Calculation, the Student Growth Adjustment, or the Formula Needs Calculation for the General Fund. Certified budget authority plus Access to Prior Year's Unused Budget Authority is the amount that must stay within the expenditure limitation.

Exclusions – items that are removed from the levy limitation or the General Fund expenditure limitation. Levy limitation exclusions are found in §77-3442 and expenditure limitation exclusions are found in §79-1028.01.

Expenditure Limitation – a restriction or limit in General Fund budgeted expenditures for a school district. May also be referred to as the General Fund spending lid.

Formula Needs Based Calculation – a method for determining General Fund certified budget authority found in §79-1023(3). This calculation uses the total formula needs certified for the ensuing school fiscal year and the budgeted special education expenditures from the prior school fiscal year.

General Fund Budget of Disbursements and Transfers – the total amount of disbursements a school district estimates spending during a school fiscal year. A school district may not exceed this total amount. May also be referred to as General Fund Budget of Expenditures.

Joint Public Hearing - If a School District increases their Property Tax Request by more than two percent (2%) plus real growth, they are required to participate in a Joint Public Hearing, and have their information included on a postcard that is sent to all impacted property owners.

LC-2 – the Lid Computation form. The LC-2 assists a school district in preparing the budget to stay within the statutory expenditure limitation. The LC-2 is available as an online data collection through the NDE Portal. May also be referred to as the Lid Computation Form or the Budget Form LC-2.

Levy – the rate at which property is taxed based on each \$100 of assessed valuation. Restricted by §77-3442. School districts are under a statutory maximum levy plus exclusions. May also be referred to as the tax rate.

Levy Exclusions – items that are removed from the statutory maximum levy calculation. Levy limitation exclusions are found in §77-3442.

Levy Limitation – a restriction on the tax requests for all taxing funds for a school district. The statutory maximum levy is \$1.05 plus exclusions per \$100 of assessed valuation for all taxing funds. Bond Principal and Interest are exempt from the Levy Limitation. May also be referred to as the levy lid.

Local System – a learning community, a unified system, or a Class III, IV or V school district.

Nebraska Budget Act – the portions of state statute (§13-501 through §13-513) that refer to the budget practices and procedures that all political subdivisions must follow.

Necessary Cash Reserve – an amount of budgeted funds to provide a stable cash flow during a school fiscal year. Limited by the Applicable Allowable Reserve Percentage (only impacts the General, Depreciation and Employee Benefit Funds) or by fifty percent (50%) of the total expenditures in a budgeted fund less capital outlay.

GLOSSARY

Notice of Amended Budget Hearing – information that must be published in a newspaper of general circulation in a school district. It notifies the public of the time, day and place of a hearing to amend the current school fiscal year budget, the dollar amount of the amendment, and the reason for amending the budget. It must be published four days before the hearing. The Auditor of Public Accounts considers the day of publication **but not the day of the hearing** in the four-day requirement. Contains the proposed amendment to the current school fiscal year budget and contains a copy of the originally published budget summary. May also be referred to as the Notice of Amended Budget Hearing and Budget Summary.

Notice of Budget Hearing – the form that must be published in a newspaper of general circulation in a school district. It notifies the public of the time, day and place of a hearing on the ensuing school fiscal year budget. It must be published four days before the hearing. The Auditor of Public Accounts considers the day of publication **but not the day of the hearing** in the four-day requirement. Details the total receipts, expenditures, cash reserves, and property tax request for the school district. May also be referred to as the Notice of Budget Hearing and Budget Summary.

Notice of Special Hearing to Set Final Tax Request – required by §77-1632. Provides notice to the taxpayer of the opportunity to provide input on the amount of property taxes being requested for the upcoming school fiscal year. The hearing notice must be published four days before the hearing. The Auditor of Public Accounts considers the day of publication **but not the day of the hearing** in the four-day requirement.

Notice of Summary of Changes – information that must be published if the budget that was adopted is different from the budget information that was published in the Notice of Budget Hearing and Budget Summary. If this form is published within 20 days after the budget is adopted, no additional hearing is required.

Proof of Publication – received from the newspaper that provides documentation the notice of hearing was published. May also be referred to as the Affidavit of Publication.

Property Tax Authority - is the certified amount of Property Taxes each district can request in total for the General and Special Building fund.

Property Tax Request – the total dollar amount of funds that will need to be generated through taxes to meet the needs for the upcoming school fiscal year. Includes county treasurer's commission and an amount for delinquent taxes.

Property Tax Resolution – details the amount of property taxes required by the district to meet the needs for the upcoming school fiscal year. Includes the increase in the total operating budget, total tax request for each fund, the percentage increase (or decrease) in assessed property valuation for the district, the tax rate for each taxing fund, and the roll call vote of the board members. This document must be provided to County Clerks by October 15 each year.

Schedule A – an attachment to the School District Budget Form. Provides the amount of general fund expenditure exclusions.

Schedule B – an attachment to the School District Budget Form. Calculates the amount of personal and real property tax request that is under the \$1.05 levy limitation.

GLOSSARY

Schedule C - an attachment to the School District Budget Form. Provides the amount of the total personal and real property tax request that is excluded from the levy limitation.

Schedule D – an attachment to the School District Budget Form. Identifies current year costs and future costs specified in the district superintendent contract. (§79-2401 to 79-2405)

School District Budget Form – the document from the State Auditor's Office that provides the authority for a school district to make expenditures and generate tax dollars. Contains the estimated amounts of receipts and expenditures for each taxing fund. Required by the Nebraska Budget Act. Also referred to as the budget or budget document.

Special Education Budget of Disbursements and Transfers – the estimated General Fund expenditures for special education activities. Includes instructional and transportation costs. May also be referred to as Special Education Budget of Expenditures or Special Education Expenditures.

School Fiscal Year – begins on September 1 and ends on August 31.

Special Grant Funds – exclusions to the General Fund expenditure limitation. State Board of Education approves the list of special grant funds for each school fiscal year. Special Grants are funds receipted and expended for a specific purpose. Special grant funds do not increase the property tax request for a school district.

Spending Authority – the total amount of expenditures actually budgeted in each fund on the School District Budget Form.

Statutory Maximum Levy – the maximum levy per \$100 of taxable value. The maximum General Fund levy for school districts is \$1.05 plus exclusions.

Student Growth Adjustment – a method for determining General Fund certified budget authority found in §79-1023(3). This calculation uses the prior year's budget information and the ensuing year's Student Growth Adjustment component of State Aid.

Student Growth Correction – a State Aid data component used to determine Student Growth Adjustment budget authority. The difference between the Student Growth Adjustment component of State Aid and the average daily membership for the most recently available complete data year.

Tax Equity and Educational Opportunities Support Act – the statutory provisions for calculating and certifying State Aid and Budget Factors to school districts. May also be referred to as TEEOSA.

Total Budget of Disbursements and Transfers – the total amount of expenditures required to operate a school district for a school fiscal year. This amount is the maximum a school district may expend. May also be referred to as Total Budget of Expenditures.

Total Unused Budget Authority – the prior year's unused budget authority reduced by access to the prior year's unused budget authority and increased by the current year's unused budget authority. Total unused budget authority is calculated on the LC-2 and carries forward into future school fiscal years.

Unused Budget Authority – the difference between total allowable General Fund budget authority and total adjusted general fund budget of disbursements and transfers. Unused budget authority is calculated on the LC-2 and is a component of Total Unused Budget Authority.

BALLOT TO EXCEED LEVY LIMITATION

Levy Override – Exceeding the Levy Limitation

Language taken from §77-3444(2)

The following language can be used as an example of ballot language for the vote of district patrons. Districts are encouraged to consult with their legal counsel when developing ballot language best suited for the district.

The ballot may also contain the total levy being proposed and whether levy exclusions will be utilized above the total levy being requested.

“Shall **{School district name}** be allowed to levy a property tax not to exceed **{Amount}** cents per one hundred dollars of taxable valuation in excess of the limits prescribed by law until fiscal year **{Year}** for the purposes of **{Choose as many as applicable: general operations; building construction, remodeling or site acquisition; or both general operations and building acquisition, remodeling or site acquisition.}**?”

Complete the ballot with the following information:

- ◆ The name of school district.
- ◆ The amount of the proposed increase over the statutory maximum tax levy.
- ◆ The numbers of years for the proposed tax levy.
- ◆ The purposes for the proposed levy.

BALLOT TO EXCEED CERTIFIED BUDGET AUTHORITY

Exceeding the Expenditure Limit

The following language can be used as an example of ballot language for the vote of district patrons. Districts are encouraged to consult with their legal counsel when developing ballot language best suited for the district.

Please note that the amount of additional budget authority is accessed for only the year identified in the ballot language.

“Shall **(school district name)** be allowed to exceed the certified budget authority for the General Fund Budget of Expenditures prescribed by law and not including the provisions or exclusions found in §79-1028.01 by a sum of **(amount)** dollars for the (year) General Fund Budget of Expenditures?”

Complete the ballot with the following information:

- ◆ The name of the school district.
- ◆ The budget year of the proposed increase in budget authority.
- ◆ The amount of the proposed increase in budget authority.

PROPERTY TAX RESOLUTION - EXAMPLE

RESOLUTION SETTING THE PROPERTY TAX REQUEST			
RESOLUTION NO. _____			
WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of _____ 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 _____ resolves that:			
1. The 2026-2027 property tax request be set at:			
General Fund:	\$	-	
Bond Fund:	\$	-	
Special Building Fund:	\$	-	
Qualified Capital Purpose	\$	-	
Undertaking Fund:			
2. The total assessed value of property differs from last year's total assessed value by 0 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 per \$100 of assessed value.			
4. _____ proposes to adopt a property tax request that will cause its tax rate to be 0 per \$100 of assessed value.			
5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P			
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 # _____.			
Voting yes were:		Voting no were:	

LEVY & EXPENDITURE EXCLUSIONS

	Budget Activity
January 31	Deadline for amendments to General, Depreciation & Employee Benefit Funds in order to be included in certification of Budget Authority.
February 27	◆ 2025/26 State Aid Certification ◆ 2025/26 Certified Budget Authority and Allowable Reserve Percentage Certification
March 15	Deadline for notification of availability of the Retirement Incentive Plan (§79-855) and Staff Development Assistance (§79-856) for school districts that are part of a dissolution or merger
April 15	Reduction in Force deadline
Mid-June	School District Budget Form, LC-2, Budget Text and related documents available
August 20	Assessed valuations and real growth percentage certified by Counties
September 4	Deadline to notify and submit information to County Assessor if Joint Public Hearing required
September 14-24	Joint Public Hearing scheduled during this time if required
September 30	Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts (APA), and County Clerk. <i>(Submit the following documents to NDE through the LC-2 collection)</i> ◆ School District Budget Form ✓ Budget Pages 1 – 6 ✓ Interlocal Form and Joint Public Agency (Trade Name) ✓ Schedules A, B, C & D ✓ Property Tax Resolution ✓ Notice of Budget Hearing ✓ Notice of Special Hearing to Set the Final Tax Request ◆ Proof of Publications ✓ Notices of Budget Hearing ✓ Notice of Special Hearing to Set Final Tax Request <i>(If applicable)</i> ✓ Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority ◆ Certificates of Valuation from County Assessor ◆ Board minutes ✓ Approval of school district budget ✓ Approval to access additional property tax authority (70% board approval) ◆ Additional documents if applicable must be included ✓ Joint Public Hearing (Copy of form to County) ✓ Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority ✓ Election Ballot and Certification of Election Results for a successful election to override the levy limitation ✓ Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation ◆ Add a print out of the LC2 & Special Grant Funds list for the upload to Auditor of Public Accounts (APA) and your County Clerk.
October 15	Filing deadline to submit Resolutions setting all tax requests
November 5	Tax requests become final
December 31	Filing deadline for the Report of Joint Public Agency & Interlocal Agreements File with the Auditor of Public Accounts, if not already submitted with Budget

LEVY & EXPENDITURE EXCLUSIONS

Levy Exclusions	Expenditure Exclusions
Voluntary Termination Agreements	Voluntary Termination Agreements
Certain Lease Purchase Contracts	
Judgments Not Covered by Liability Insurance	Judgments Not Covered by Liability Insurance
Special Building Fund Projects	
Bonded Indebtedness	
	Repairs to Infrastructure Due to Natural Disaster
	Distance Education Courses
	Retirement Contribution Increase
	Retirement Incentive Plan
	Staff Development Assistance
	Data Transmission Networks Exclusion
	Early Childhood Education Grants
	New Elementary Attendance Site(s)
	Special Grant Funds
	Special Education Expenditures
	Native American Impact Aid

TEMPLATE

Retirement Contribution Increase

Request for Retirement Contribution Increase Expenditure Exclusion

Request Date:

Nebraska Department of Education
School Finance & Organization Services

RE: 2026/27 Retirement Contribution Increase

School District Name & Number: 0

Pursuant to §79-1028.01 (1)(e)(ii)

For school fiscal years 2025/26 and 2026/27, the amount of the expenditures described in subdivision (1)(e)(i) of this section for school fiscal year 2024/25 may be carried over and included in the budget authority for the general fund budget of expenditures for school fiscal years 2025/26 and 2026/27.

The school district is seeking approval from the State Board of Education for the Retirement Contribution Increase Expenditure Exclusion. The estimated increase in expenditures for the 2026/27 school fiscal year shall equal the 2024/25 Retirement Contribution Increase shown below.

I understand if the State Board of Education approves the request, the school district will report the amount on Schedule A of the 2026/27 School District Budget Form. I also understand the approved amount will be part of the total amount from Schedule A that will be reported by the school district on Line B-130 of the 2026/27 LC-2.

Round to the Nearest Dollar		
2024/25 Staff Salaries Subject to Retirement	1.10	
[Multiply amount on Line 1.10 by .0988]	1.20	0
[Multiply amount on Line 1.10 by .0735]	1.30	0
Expenditure Exclusion [Subtract amount on Line	1.40	0

Applicable percentages are stated in state statute §79-958 and 79-1028.1(e).

Template available at: <https://www.education.ne.gov/fos/budgeting-school-district/>

TEMPLATE Voluntary Termination Exclusion

Voluntary Termination Agreements in place <i>September 1, 2017 and after</i>	
Request Date: Nebraska Department of Education School Finance & Organization Services Lincoln NE RE: 2026/27 Voluntary Termination Expenditure Exclusion District Name & Number: The school district is requesting approval from the State Board of Education for the Voluntary Termination Expenditure Exclusion. If the State Board of Education approves this request, the expenditure exclusion amount will be shown on Schedule A of the 2026/27 School District Budget Form and will be included on Line B-130 of the 2025/26 LC-2. <i>Voluntary Termination Agreements in place beginning September 1, 2017 for Certificated Teachers and are not part of a Voluntary Termination Agreement resulting from a Collective Bargaining Agreement.</i> Total amount being paid as incentives during the 2026/27 school year for these agreements: Total Annual Salary & Benefits of terminating teachers: Total Annual Salary & Benefits of replacement teachers: Net savings over 5 years: Expenditure Exclusion Request: \$ - This is also verification that the Voluntary Termination Agreements listed above meet all of the qualifying criteria to be utilized as an expenditure exclusions as required in §79-1028.01 & 79-8,142. Superintendent's Name: District Name & Number:	

Template available at: <https://www.education.ne.gov/fos/budgeting-school-district/>

TEMPLATE

Early Childhood Education Grant Exclusion

2026/27 Expenditure Exclusion: 2025/26 *Early Childhood Education Grants*

The following districts can request an expenditure exclusion for an amount equal to their 2025/26 Childhood Education Grant (and increased by the Basic Allowable Growth Rate).

Following State Board Approval, the 2026/27 Early Childhood Grants Expenditure Exclusion will appear on the 2026/27 LC-2 on Line A-772 (Early Childhood Expenditure Exclusion).

Eligible Districts for 2026/27 School Year	2025/26 Grant Amount	Amount to request as the 2026/27 Expenditure Exclusion
First Time Early Childhood Grant		
Alma Public Schools	\$ 120,000	\$ 123,000
Eustis Farnam Public Schools	\$ 48,860	\$ 50,082
Logan View Public Schools	\$ 154,375	\$ 158,234
2024/25 Expansion Grants		
Beatrice Public Schools	\$ 80,000	\$ 82,000
Scottsbluff Public Schools	\$ 130,000	\$ 133,250
Wayne Community Schools	\$ 130,000	\$ 133,250

2026/27 Early Childhood Education Grant amounts have been increased by the 2026/27 Basic Allowable Growth Rate (2.5% BAGR) to calculate the amount that can be requested as the 2025/26 Expenditure Exclusion.

Template available at: <https://www.education.ne.gov/fos/budgeting-school-district/>

TEMPLATE

Early Childhood Education Grant Exclusion

2026/27 Early Childhood Education Grant Expenditure Exclusion Request

[Redacted]
(Date)

Nebraska Department of Education
School Finance & Organization Services
Lincoln NE

RE: 2026/27 Early Childhood Education Grant Expenditure Exclusion Request
[Redacted]
(School District Name & Co-District Number)

As an eligible school district, we are requesting approval from the State Board of Education for the Early Childhood Education Grant Expenditure in the amount of the 2025/26 **Early Childhood Education Grant increased by 2.5% (or Early Childhood Education Expansion Grant)** received by the district.

The amount requested as this expenditure exclusion is \$

[Redacted]

Sincerely,

[Redacted]
(Superintendent's Signature)

Complete shaded areas before submitting request.

Email the completed template to kelsey.larsen@nebraska.gov for State Board Approval.

Template available at: <https://www.education.ne.gov/fos/budgeting-school-district/>

SCHOOL DISTRICT FUNDS

The funds available to a school district are listed below. Please refer to the ***Accounting Structure & Users' Manual*** for a detailed explanation of the classification and use of the funds.

General Fund – The General Fund finances all facets of services rendered by the school district.

Depreciation Fund – A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund.

Employee Benefit Fund – An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees.

Contingency Fund – A Contingency Fund is authorized by statute and may be established by a school district to fund uninsured losses and legal fees incurred for defense against public losses.

Activities Fund – The Activities Fund is required to account for the financial operations of quasi-independent student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities.

School Nutrition Fund – The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district. Formerly School Lunch Fund.

Bond Fund – The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest and other related costs.

Special Building Fund – A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. Revenue and disbursement transactions related to district-owned teacherages are included in the Special Building Fund. Levy limited to 14¢ but up to 17.5¢ with voter approval.

Qualified Capital Purpose Undertaking Fund – A Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers, the repayment of a qualified zone academy bond, modifications for life safety code violations, life safety hazards, school safety infrastructure concern, and mold abatement and prevention projects for **existing** facilities. Effective April 22, 2016, the levy is limited to 3¢. The 3¢ maximum levy can be exceeded if the valuation has decreased, and the bond principal and interest obligation cannot be met with the 3¢ levy.

Cooperative Fund – The Cooperative Fund may be used by the school district acting as the fiscal agent for any cooperative activity between one or more public agencies.

Student Fee Fund – The Student Fee Fund is a separate school district fund, not funded by tax revenue, into which all money collected from students pursuant to the Public Elementary and Secondary Student Fee Authorization Act must be deposited.

RESOURCES

Listed below are websites for the Department of Education and other State Agencies. These websites contain information on budgeting, property tax assessment and laws of the State of Nebraska.

Nebraska Department of Education

<http://www.education.ne.gov>

This is the Department of Education website. It contains links to all areas/sections of the Department of Education. Check this website for information and updates to any program administered by the Department of Education.

Nebraska Department of Education Portal

<http://portal.education.ne.gov/>

This is the doorway to all NDE online data collections. It includes the Grants Management System (GMS), Consolidated Data Collection (CDC), LC-2 and Annual Financial Report.

Finance & Organizational Services

<http://www.education.ne.gov/FOS/>

This website contains information and data for School Finance, State Aid, Pupil Transportation, Exempt Schools, Reorganization of School Districts, GMS, and Payment Information.

NDE Payment Information

<http://www.education.ne.gov/FOS/PaymentInformation/Index.html>

This website contains information on all payments made by NDE to a school district. Contact the Department of Administrative Services, Accounting Division (402-471-2581) for information on other payments from the State of Nebraska.

Auditor of Public Accounts

<http://www.auditors.state.ne.us>

This website contains budget and audit information databases, copies of budget forms, a budget timeline and other information related to the budget process for political subdivisions.

Department of Revenue – Property Assessment Division

<http://www.revenue.ne.gov/PAD/index.html>

This website contains information on assessment practices, a calendar of the assessment process and regulations and directives used to assess property.

Nebraska Legislature

<http://nebraskalegislature.gov/>

A comprehensive website containing links to State Statutes, the Nebraska Constitution, the Uniform Commercial Code, and documents and reference materials related to the Nebraska Legislature.

2026/27 School District Budget Timeline

Date	Budget Activity
January 31	Deadline for amendments to General, Depreciation & Employee Benefit Funds in order to be included in certification of Budget Authority.
February 27	◆ 2026/27 State Aid Certification ◆ 2026/27 Certified Budget Authority and Allowable Reserve Percentage Certification
March 15	Deadline for notification of availability of the Retirement Incentive Plan (§79-855) and Staff Development Assistance (§79-856) for school districts that are part of a dissolution or merger
April 15	Reduction in Force deadline
June 22	School District Budget Form, LC-2, Budget Text and related documents available
August 20	Assessed valuations and real growth percentage certified by Counties
September 4	Deadline to notify and submit information to County Assessor if Joint Public Hearing required
September 14-24	Joint Public Hearing scheduled during this time if required
September 30	Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts (APA), and County Clerk. <i>(Submit the following documents to NDE through the LC-2 collection)</i> ◆ School District Budget Form ✓ Budget Pages 1 – 6 ✓ Interlocal Form and Joint Public Agency (Trade Name) ✓ Schedules A, B, C & D ✓ Property Tax Resolution ✓ Notice of Budget Hearing ✓ Notice of Special Hearing to Set the Final Tax Request ◆ Proof of Publications ✓ Notices of Budget Hearing ✓ Notice of Special Hearing to Set Final Tax Request <i>(If applicable)</i> ✓ Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority ◆ Certificates of Valuation from County Assessor ◆ Board minutes ✓ Approval of school district budget ✓ Approval to access additional property tax authority (70% board approval) ◆ Additional documents if applicable must be included ✓ Joint Public Hearing (Copy of form to County) ✓ Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority ✓ Election Ballot and Certification of Election Results for a successful election to override the levy limitation ✓ Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation ◆ Add a print out of the LC2 & Special Grant Funds list for the upload to Auditor of Public Accounts (APA) and your County Clerk.
October 15	Filing deadline to submit Resolutions setting all tax requests
November 5	Tax requests become final
December 31	Filing deadline for the Report of Joint Public Agency & Interlocal Agreements File with the Auditor of Public Accounts, if not already submitted with Budget

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

{certification required on or before August 20th of each year}

ATTN:DALE HAER

520 E 2ND ST

TO: PO BOX 65

AINSWORTH, NE 69210-0065

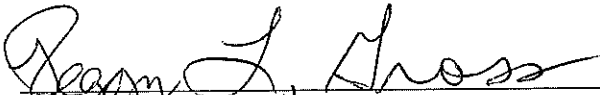
TAXABLE VALUE LOCATED IN THE COUNTY OF BROWN

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ^a
AINSWORTH COMM SCHOOLS	3	09-0010		1,211,505,103	6,209,692	1,131,275,922	0.55

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

^a Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I PEGGY L GROSS, BROWN County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.


(signature of county assessor)

8-14-2026
(date)

CC: County Clerk, BROWN County

CC: County Clerk where school district is headquartered, if different county, _____ County

- **Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

{certification required on or before August 20th of each year}

AINSWORTH PUBLIC SCHOOLS

TO: PO BOX 65
AINSWORTH NE 69210-0065

TAXABLE VALUE LOCATED IN THE COUNTY OF ROCK

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ^a
AINSWORTH 10B	3	09-0010		4,907,000	0	4,940,975	0.00

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

^a Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I TJ ELLERMEIER, ROCK County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

[Signature]
(signature of county assessor)

8/14/26
(date)



CC: County Clerk, ROCK County

CC: County Clerk where school district is headquartered, if different county, _____ County

- **Reminders to School District:** 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2026

{certification required on or before August 20th, of each year}

ESU 17

ATTN: GERALDINE ERICKSON

TO: 207 N MAIN ST

AINSWORTH NE 69210-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: ROCK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU 17	E.S.U.	3,153,104	888,805,733

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I TJ ELLERMEIER, ROCK County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

[Signature]
(signature of county assessor)

5/14/26
(date)

CC: County Clerk, ROCK County

CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.



Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

24,617,505 Pers Prior
24,942,151 Pers Value

846,172,558 Real Prior
863,863,582 Real Value

Nebraska Department of Revenue, Property Assessment Division
2025 to 2026 Real Property Value Percentage Change by County as of 4-6-2026

County	Residential & Recreational & AgResid % change	Resid & Rec & AgResid % change excl. growth	Commercial & Industrial % change	Commercial & Industrial % change excl. growth	AgOutbldg & FarmsiteLand % change	AgOutbldg & FarmsiteLand % change excl. growth	Total Agricultural Land % change	Total Real Property % change	Total Real Property % change excl. growth
1 Adams	6.83%	5.64%	9.34%	5.76%	-0.39%	-1.17%	4.87%	6.37%	5.25%
2 Antelope	5.98%	4.23%	14.36%	12.83%	3.96%	-2.65%	-0.31%	1.67%	1.12%
3 Arthur	36.28%	31.71%	0.99%	0.99%	4.37%	3.49%	0.00%	2.51%	2.19%
4 Banner	1.47%	1.19%	1.94%	0.01%	0.82%	0.28%	5.34%	3.92%	3.86%
5 Blaine	8.97%	8.20%	28.73%	28.73%	-2.14%	-3.03%	5.11%	5.27%	5.18%
6 Boone	13.47%	12.38%	14.17%	13.55%	1.94%	1.65%	0.51%	2.75%	2.58%
7 Box Butte	9.26%	8.92%	1.84%	0.97%	5.27%	4.70%	4.00%	5.79%	5.53%
8 Boyd	17.15%	14.64%	11.39%	8.44%	3.64%	1.36%	6.78%	7.79%	7.43%
9 Brown	6.61%	6.00%	7.26%	3.66%	-0.11%	-6.14%	8.56%	7.78%	7.21%
10 Buffalo	6.06%	4.80%	3.15%	0.26%	6.54%	-3.84%	10.68%	6.87%	5.57%
11 Burt	7.23%	5.73%	3.38%	2.03%	-13.73%	-15.23%	1.64%	2.58%	2.10%
12 Butler	6.84%	5.27%	7.91%	0.88%	3.20%	-3.08%	5.80%	5.98%	5.18%
13 Cass	5.20%	3.99%	3.20%	2.36%	7.48%	6.42%	3.97%	4.72%	3.92%
14 Cedar	6.85%	5.01%	4.09%	1.64%	4.77%	-0.38%	3.24%	3.89%	3.39%
15 Chase	6.81%	5.52%	0.37%	-1.41%	-5.58%	-6.41%	6.29%	5.52%	5.12%
16 Cherry	12.53%	11.11%	7.17%	6.38%	15.38%	5.11%	4.62%	6.14%	5.72%
17 Cheyenne	14.56%	14.14%	1.83%	1.83%	3.41%	-1.32%	8.71%	9.71%	9.45%
18 Clay	10.71%	8.69%	-1.40%	-2.26%	3.83%	-0.08%	5.13%	5.65%	5.19%
19 Colfax	19.98%	19.79%	32.79%	32.79%	-1.10%	-1.31%	2.36%	9.09%	9.03%
20 Cuming	8.80%	7.76%	0.56%	-0.81%	16.95%	13.89%	7.46%	7.84%	7.39%
21 Custer	4.80%	4.69%	6.24%	5.48%	-1.09%	-1.46%	10.87%	8.88%	8.79%
22 Dakota	6.24%	5.28%	15.60%	10.58%	0.57%	-0.80%	-0.32%	5.96%	4.51%
23 Dawes	6.84%	6.07%	24.26%	23.42%	5.37%	-2.73%	4.27%	7.41%	6.82%
24 Dawson	8.81%	7.66%	10.75%	6.81%	13.18%	8.43%	7.71%	8.97%	8.06%
25 Deuel	3.09%	2.09%	-0.10%	-0.32%	6.49%	1.21%	15.77%	10.52%	10.06%
26 Dixon	1.76%	0.95%	6.59%	1.21%	2.03%	0.24%	2.71%	2.70%	2.28%
27 Dodge	5.29%	4.59%	5.52%	3.98%	9.21%	4.39%	14.86%	8.49%	7.81%
28 Douglas	5.40%	4.21%	6.92%	5.60%	1.31%	-1.67%	6.57%	5.79%	4.57%
29 Dundy	1.86%	1.24%	17.45%	16.52%	39.23%	-5.82%	3.53%	5.23%	2.59%
30 Fillmore	10.31%	8.35%	0.38%	-0.05%	10.08%	5.89%	10.07%	9.55%	9.19%
31 Franklin	9.28%	8.50%	4.40%	1.63%	1.72%	0.31%	6.32%	6.46%	6.21%
32 Frontier	4.06%	2.94%	0.43%	0.29%	0.90%	0.34%	6.28%	5.43%	5.20%
33 Furnas	8.70%	7.80%	1.70%	-2.58%	-9.88%	-12.29%	7.02%	6.39%	5.89%
34 Gage	14.46%	13.61%	24.56%	22.76%	11.21%	7.68%	4.06%	9.57%	9.05%
35 Garden	6.55%	4.80%	3.25%	0.04%	2.26%	2.26%	0.02%	0.99%	0.66%
36 Garfield	10.91%	8.26%	12.44%	8.43%	11.77%	4.58%	5.11%	6.96%	6.00%
37 Gosper	2.52%	1.02%	8.68%	6.88%	17.29%	12.65%	13.25%	10.16%	9.66%
38 Grant	52.32%	48.50%	14.41%	14.41%	10.70%	8.28%	4.64%	8.53%	8.20%
39 Greeley	3.96%	2.51%	24.50%	21.20%	1.99%	0.52%	6.66%	6.39%	6.08%
40 Hall	5.61%	4.48%	8.30%	-0.60%	-8.55%	-16.48%	6.50%	6.31%	3.53%
41 Hamilton	10.12%	8.56%	6.03%	0.42%	2.75%	2.26%	4.67%	6.15%	5.28%
42 Harlan	2.15%	0.61%	-0.27%	-1.79%	-1.41%	-3.61%	7.39%	5.52%	5.05%
43 Hayes	13.24%	12.21%	1.00%	0.06%	-3.01%	-5.27%	4.60%	4.97%	4.82%
44 Hitchcock	6.03%	5.59%	4.86%	1.10%	-0.50%	-2.96%	17.12%	11.29%	10.83%
45 Holt	25.03%	23.19%	5.31%	3.20%	2.01%	0.26%	9.29%	11.03%	10.65%
46 Hooker	35.24%	31.21%	13.97%	6.02%	9.54%	-10.81%	0.07%	6.05%	4.89%
47 Howard	4.47%	3.23%	28.01%	26.08%	2.93%	2.21%	16.13%	11.90%	11.37%
48 Jefferson	8.57%	7.83%	0.14%	-0.17%	-0.62%	-2.68%	2.93%	3.68%	3.39%
49 Johnson	13.84%	12.48%	50.61%	42.90%	30.36%	24.74%	10.32%	13.07%	12.31%
50 Kearney	9.94%	8.99%	8.86%	2.50%	0.27%	0.27%	1.89%	3.98%	3.48%
51 Keith	8.71%	6.89%	1.34%	-3.56%	0.86%	-2.99%	1.03%	5.46%	4.11%
52 Keya Paha	8.84%	8.47%	21.44%	21.44%	3.52%	-2.30%	9.24%	9.14%	8.96%
53 Kimball	8.93%	7.83%	5.16%	0.04%	49.45%	40.61%	7.80%	7.17%	5.48%

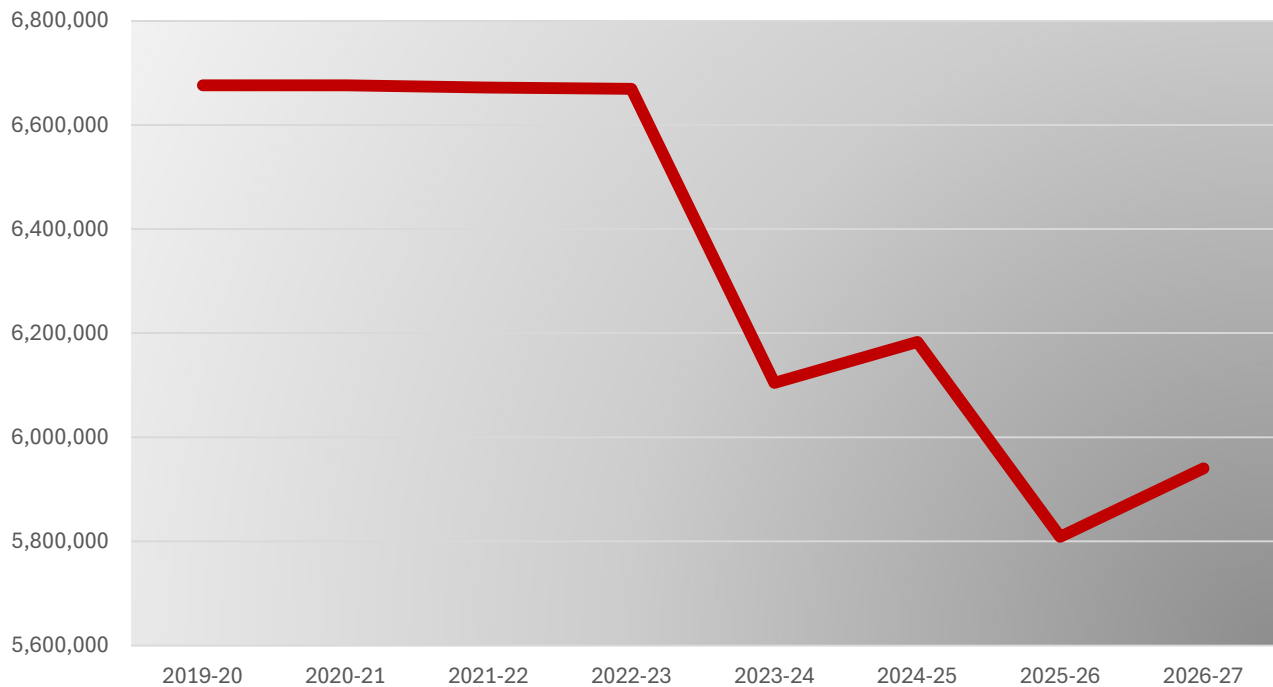
Nebraska Department of Revenue, Property Assessment Division
2025 to 2026 Real Property Value Percentage Change by County as of 4-6-2026

County	Residential & Recreational & AgResid % change	Resid & Rec & AgResid % change excl. growth	Commercial & Industrial % change	Commercial & Industrial % change excl. growth	AgOutbldg & FarmsiteLand % change	AgOutbldg & FarmsiteLand % change excl. growth	Total Agricultural Land % change	Total Real Property % change	Total Real Property % change excl. growth
54 Knox	10.16%	8.85%	6.39%	0.33%	12.39%	0.15%	15.91%	14.26%	13.40%
55 Lancaster	5.26%	3.84%	7.48%	4.45%	-0.80%	-2.53%	-0.75%	5.51%	3.76%
56 Lincoln	7.95%	6.70%	6.67%	3.22%	6.66%	2.61%	8.01%	7.78%	6.65%
57 Logan	4.38%	2.53%	0.94%	-0.02%	2.25%	-1.53%	7.04%	6.69%	6.47%
58 Loup	36.05%	33.01%	11.15%	3.93%	-1.35%	-7.31%	10.23%	14.86%	14.09%
59 Madison	4.32%	3.25%	7.67%	4.51%	5.70%	1.46%	0.27%	3.55%	2.43%
60 McPherson	3.77%	3.44%	-2.43%	-2.88%	7.26%	-8.07%	0.89%	1.08%	0.91%
61 Merrick	11.23%	9.85%	1.12%	0.47%	11.92%	10.41%	7.75%	8.56%	8.02%
62 Morrill	5.93%	5.59%	-8.94%	-9.10%	-1.25%	-1.25%	0.00%	0.76%	0.67%
63 Nance	5.87%	3.70%	5.14%	4.63%	2.95%	0.05%	12.01%	10.48%	10.00%
64 Nemaha	6.70%	5.85%	10.37%	7.12%	64.26%	19.34%	6.41%	8.10%	6.62%
65 Nuckolls	2.78%	0.55%	0.91%	-0.80%	2.54%	-2.06%	5.37%	4.75%	4.25%
66 Otoe	15.21%	13.89%	25.96%	25.47%	16.66%	14.94%	5.49%	10.89%	10.30%
67 Pawnee	30.09%	27.78%	65.89%	0.44%	41.37%	30.24%	1.98%	9.75%	6.42%
68 Perkins	4.02%	3.54%	0.78%	0.06%	0.39%	-0.22%	4.21%	3.91%	3.79%
69 Phelps	5.35%	4.21%	1.79%	-0.50%	-12.99%	-13.84%	14.19%	10.62%	10.17%
70 Pierce	10.37%	8.57%	0.98%	-0.12%	24.65%	21.71%	5.85%	7.08%	6.56%
71 Platte	7.28%	5.86%	8.09%	3.01%	0.94%	0.36%	1.52%	5.01%	3.71%
72 Polk	6.21%	4.94%	5.05%	2.40%	0.71%	-3.47%	1.08%	2.22%	1.78%
73 Red Willow	3.98%	3.11%	3.95%	3.10%	11.18%	11.18%	3.06%	3.50%	3.03%
74 Richardson	9.94%	9.48%	-0.68%	-2.55%	20.69%	12.64%	4.42%	5.71%	5.31%
75 Rock	4.78%	3.89%	30.10%	29.98%	2.22%	-0.43%	1.47%	2.09%	1.96%
76 Saline	3.37%	3.37%	14.70%	14.44%	-0.08%	-0.14%	8.47%	6.83%	6.81%
77 Sarpy	5.40%	3.37%	10.07%	7.27%	11.17%	11.17%	7.04%	6.59%	4.40%
78 Saunders	12.09%	9.53%	4.81%	2.09%	20.73%	18.27%	10.66%	11.36%	9.77%
79 ScottsBluff	5.49%	5.07%	6.88%	1.95%	23.89%	23.37%	3.38%	5.65%	4.45%
80 Seward	6.19%	5.01%	5.87%	-1.99%	9.78%	-0.01%	14.78%	10.51%	9.33%
81 Sheridan	5.87%	4.49%	0.49%	0.27%	1.73%	-5.43%	2.45%	3.01%	2.52%
82 Sherman	1.07%	0.30%	0.00%	-2.42%	1.11%	-1.57%	12.45%	9.66%	9.37%
83 Sioux	11.55%	9.80%	6.02%	2.23%	2.85%	0.12%	15.39%	14.31%	13.96%
84 Stanton	11.52%	11.06%	1.65%	-0.26%	-9.98%	-13.82%	5.73%	6.66%	6.40%
85 Thayer	8.82%	7.67%	2.41%	-0.18%	12.78%	1.62%	7.61%	7.80%	7.21%
86 Thomas	3.76%	2.18%	2.23%	0.33%	1.22%	-3.84%	2.98%	3.06%	2.65%
87 Thurston	8.26%	6.87%	8.91%	4.53%	16.67%	15.30%	11.68%	11.22%	10.87%
88 Valley	7.44%	6.60%	2.35%	1.84%	-7.53%	-14.35%	16.11%	12.32%	11.92%
89 Washington	4.83%	3.84%	9.02%	8.82%	5.73%	-11.47%	4.74%	5.52%	4.53%
90 Wayne	8.92%	7.27%	4.47%	3.75%	2.48%	0.93%	-1.32%	1.34%	0.91%
91 Webster	16.91%	16.62%	35.19%	30.25%	19.92%	15.56%	7.69%	10.63%	10.24%
92 Wheeler	4.85%	4.05%	3.96%	1.18%	0.00%	0.00%	0.00%	0.43%	0.33%
93 York	2.86%	2.18%	-0.63%	-4.20%	2.64%	0.35%	4.31%	3.45%	2.88%
State Totals	6.28%	4.95%	7.66%	5.07%	6.16%	1.81%	6.06%	6.41%	5.30%

Ainsworth Community Schools - Tax Requests 2019 to Present

Year	General Fund	Special Building Fund	Total Tax Request
2019-20	6,206,646	469,518	6,676,164
2020-21	6,206,507	469,657	6,676,164
2021-22	6,106,253	565,449	6,671,702
2022-23	6,099,967	569,447	6,669,414
2023-24	5,536,204	568,210	6,104,414
2024-25	5,616,497	566,667	6,183,164
2025-26	5,555,192	253,535	5,808,727
2026-27	5,687,650	252,525	5,940,175

ACS Total Tax Request



Budget Comparisons 2025-26 to 2026-27 (option 1)

	2025-2026	2026-2027	% Change
District Property Valuation	1,136,216,897	1,216,412,103	Increased 7.06%
Property Tax Request	\$5,555,192	\$5,687,650	
Sp Bldg Fund	\$253,535	\$252,525	
Total	\$5,808,727	\$5,940,175	Increased 2.26%
Property Tax Rate (Levy)	GF = 0.488920	GF = 0.467576	
	SPF = 0.022314	SPF = 0.020760	
	Total = 0.511234	Total = 0.488336	Decreased 4.48%
Overall Operating Budget	13,256,560	13,351,428	Increased .72%

The above numbers represent a comparison of 2025-26 budget numbers compared to Option 1 2026-27 as presented. We have flexibility. However, it is likely prudent to consider a reasonable increase as we plan for the future. We purposely gave tax breaks after receiving per pupil aid and sunsetting the ag/tech facility payment. It will be necessary moving forward to consider appropriate increases that reflect increased costs due to factors such as staff, supplies, etc.

Ainsworth Community Schools

Review of General Fund Budgeting History

I. BUDGET GROWTH & UNUSED BUDGET AUTHORITY:

	Allowable	Budget Amt's:		TOTAL	GROWTH	ADD'L.	TOTAL	UNUSED
Year:	<u>BUDGET</u>	<u>NON-SPED</u>	<u>SPED:</u>	<u>BUDGET</u>	<u>ALLOW.</u>	<u>1.00%</u>	<u>GWTH %</u>	<u>BUDGET</u>
								<u>AUTHOR:</u>
97-98		3,097,646	322,010	3,419,656	0.000%	1.0%	1.0000%	304,345
98-99		3,159,068	339,730	3,498,798	2.500%	0.0%	2.5000%	249,293
99-00		3,685,586	382,025	4,067,611	3.896%	1.0%	4.8960%	9,713
00-01		3,769,056	421,079	4,190,735	4.370%	1.0%	5.3700%	90,854
2001-02		3,836,334	489,728	4,326,062	3.095%	1.0%	4.0950%	69,152
2002-03		4,194,179	572,000	4,766,179	3.788%	1.0%	4.7880%	118,013
2003-04		4,184,740	573,045	4,757,785	1.2177%	1.0%	2.2177%	212,838
2004-05		4,608,503	646,875	5,255,378	2.5095%	1.0%	3.5095%	172,102
2005-06		5,146,621	670,005	5,816,626	5.5000%	1.0%	6.5000%	14,408
2006-07		5,697,442	820,550	6,517,992	5.3427%	1.0%	6.3427%	9,750
2007-08		5,968,045	825,500	6,793,546	4.6083%	1.0%	5.6083%	1,484
2008-09	6,572,051	6,766,801	915,195	7,681,996	NA	NA	NA	121,781
2009-10	6,797,083	7,115,617	1,045,455	8,163,672	NA	NA	NA	265,577
2010-11	6,932,191	7,280,213	1,061,560	8,341,773				106,628
2011-12	7,002,641	7,419,216	1,034,415	8,453,676				0
2012-13	7,037,654	7,496,306	1,057,650	8,553,956				0
2013-14	7,143,219	7,745,082	1,164,157	8,909,239	1.50%	2.00%	3.50%	0
2014-15	7,518,090	7,854,233	1,196,510	9,050,733	2.50%		2.50%	0
2015-16	7,706,042	8,047,327	1,239,615	9,298,942	2.50%		2.50%	0
2016-17	7,898,693	8,084,742	1,263,505	9,360,247	2.50%		2.50%	0
2017-18	8,017,173	8,199,751	1,409,195	9,620,946	1.50%		1.50%	0
2018-19	8,137,431	8,416,583	1,550,115	9,966,698	1.50%		1.50%	0
2019-20	8,300,780	8,614,118	1,422,700	10,036,818	2.00%		0.70%	0
2020-21	8,507,685	8,842,983	1,587,200	10,430,183	2.50%	ESSER I	3.90%	0
2021-22	8,720,377	9,803,088	1,695,800	11,498,888	2.50%	ESSER II/III	10.25%	0
2022-23	8,938,386	9,834,210	1,819,300	11,653,510	2.50%	ESSER II/III	1.34%	0
2023-24	9,161,846	9,758,846	1,964,300	11,722,794	2.50%	ESSER II/III	0.59%	0
2024-25	9,390,892	9,777,039	1,813,000	11,590,039	2.50%	ESSER III	-1.13%	0
2025-26	9,625,664	10,025,430	1,892,500	11,917,930	2.50%		2.82%	0
2026-27	9,866,306	10,231,467	1,778,800	12,010,267	2.50%		0.77%	0

II. DISTRICT & AFFILIATED SYSTEM PROPERTY TAX REQUESTS:

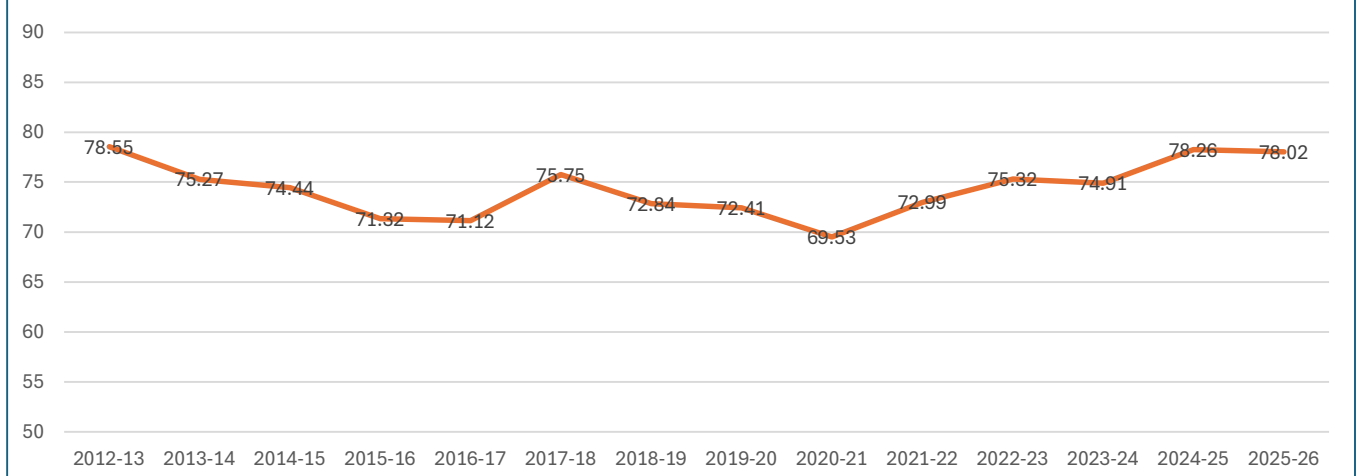
			Non-Res.		Rural	Ainsworth	System	Rural
	<u>Dist. 10:</u>	<u>Rurals:</u>	<u>Tuitions:</u>	<u>Totals:</u>	<u>St. Aid</u>	<u>St. Aid:</u>	<u>St. Aid:</u>	<u>Budgets:</u>
97-98	1,752,757	452,387		2,205,144				817,161
98-99	1,730,589	330,000		2,060,589	217,156	1,083,475	1,300,631	746,312
99-00	1,516,392	112,833		1,629,225	272,219	1,475,839	1,748,058	717,445
2000-01	1,874,394	234,943		2,109,337	157,452	1,076,568	1,234,020	704,824
2001-02	1,866,338	247,021		2,113,359	187,076	1,412,937	1,600,013	649,018
2002-03	2,069,285	201,237		2,270,522	117,829	1,704,744	1,822,573	441,521
2003-04	2,452,719	152,854		2,605,573	163,266	1,696,251	1,859,517	445,960
2004-05	2,538,427	140,570		2,678,997	121,796	2,061,150	2,182,946	349,857
2005-06	2,555,605	132,198		2,687,803	123,609	2,469,923	2,593,532	394,695
2006-07	2,597,674			2,597,674		2,493,491	2,493,491	
2007-08	2,842,525			2,842,525		2,417,975	2,417,975	

2008-09	3,111,697			3,111,697		2,233,827	2,233,827	
2009-10	3,438,346			3,438,346		2,136,974	2,136,974	
2010-11	3,886,036			3,886,036		1,711,108	1,711,108	
2011-12	3,921,048			3,921,048		830,199	830,199	
2012-13	4,165,846			4,165,846		650,790	650,790	
2013-14	4,519,213			4,519,213		356,086	356,086	
2014-15	4,967,159			4,967,159		33,266	33,266	
2015-16	5,560,230			5,560,230		47,819	47,819	
2016-17	5,964,595			5,964,595		0	0	
2017-18	5,349,787			5,349,787		53,537	53,537	
2018-19	5,455,755			5,455,755		40,284	40,284	
2019-20	6,206,646			6,206,646		42,124	42,124	
2020-21	6,206,507			6,206,507		47,910	47,910	
2021-22	6,106,253			6,106,253		46,489	46,489	
2022-23	6,099,967			6,099,967		47,337	47,337	
2023-24	5,536,204			5,536,204		621,928	621,928	
2024-25	5,616,497			5,616,497		594,190	594,190	
2025-26	5,555,192			5,555,192		603,037	603,037	
2026-27	5,687,650			5,687,650		586,696	586,696	

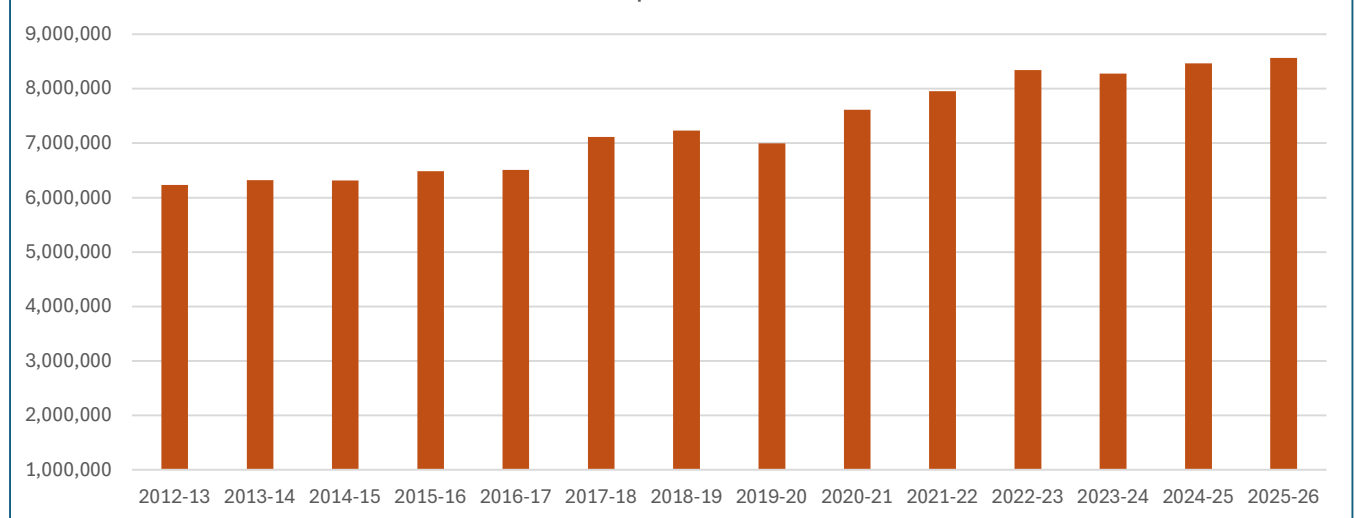
General Fund Expenses (2012 to 2026)

School Year	% Expended	Amount	without Covid/ESSER
2012-13	78.55	6,226,251	
2013-14	75.27	6,316,615	
2014-15	74.44	6,313,615	
2015-16	71.32	6,481,827	
2016-17	71.12	6,503,568	
2017-18	75.75	7,111,490	
2018-19	72.84	7,228,030	
2019-20	72.41	6,993,366	
2020-21	69.53	7,613,727	7,457,486
2021-22	72.99	7,952,225	7,633,632
2022-23	75.32	8,342,834	7,926,531
2023-24	74.91	8,280,372	8,096,740
2024-25	78.26	8,461,954	8,438,561
2025-26	78.02	8,560,904	

% Expended - General Fund Budget



Total Amount Expended - General Fund



Option 1: Represents the recommended general fund budget plus \$250,000 in the special building fund. This would result in a 0.488336 levy overall and a \$131,448 increase in taxes compared to 2025-26. This represents a 2.26% increase in taxes.

Notice of Special Hearing To Set Final Tax Request

Ainsworth Community Schools (09-0010) in Brown 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 14th day of, September 2026 at 7:00 (following the budget hearing) o'clock P.M., at ACS District Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025-2026	2026-2027	Change
Property Valuations	1,136,216,897	1,216,412,103	7%

2025-2026 Budget Information

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,917,930.00	5,555,192.00	0.488920	0.456687	12,010,267.00	5,687,650.00	0.467576	-4%	1%
Special Building Fund	1,338,630.00	253,535.00	0.022314	0.020843	1,341,161.00	252,525.00	0.020760	-7%	0%
Total	13,256,560.00	5,808,727.00	0.511234	0.477530	13,351,428.00	5,940,175.00	0.488336	-4%	1%

Option 2: Represents the recommended general fund budget plus \$200,000 in the special building fund. This would result in a 0.484184 levy overall and a \$80,943 increase in taxes compared to 2025-26. This would be a 1.39% increase in taxes.

Notice of Special Hearing To Set Final Tax Request

Ainsworth Community Schools (09-0010) in Brown County, Nebraska

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	2025-2026	2026-2027	Change
Property Valuations	1,136,216,897	1,216,412,103	7%

2025-2026 Budget Information

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,917,930.00	5,555,192.00	0.488920	0.456687	12,010,267.00	5,687,650.00	0.467576	-4%	1%
Special Building Fund	1,338,630.00	253,535.00	0.022314	0.020843	1,341,161.00	202,020.00	0.016608	-26%	0%
Total	13,256,560.00	5,808,727.00	0.511234	0.477530	13,351,428.00	5,889,670.00	0.484184	-5%	1%

Option 3

Option 3: Represents the recommended general fund budget plus \$150,000 in the special building fund. This would result in a 0.480032 levy overall and a \$30,438 increase in taxes compared to 2025-26. This would be a tax increase of .52%.

Notice of Special Hearing To Set Final Tax Request

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	2025-2026	2026-2027	Change
Property Valuations	1,136,216,897	1,216,412,103	7%

2025-2026 Budget Information

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,917,930.00	5,555,192.00	0.488920	0.456687	12,010,267.00	5,687,650.00	0.467576	-4%	1%
Special Building Fund	1,338,630.00	253,535.00	0.022314	0.020843	1,341,161.00	151,515.00	0.012456	-44%	0%
Total	13,256,560.00	5,808,727.00	0.511234	0.477530	13,351,428.00	5,839,165.00	0.480032	-6%	1%

Option 4: Represents option 1 with \$50,000 more to general fund budget and \$200,000 in the special building fund. This would result in a 0.488311 levy overall and a \$131,145 increase in taxes compared to 2025-26. This represents a tax increase of 2.26%.

Notice of Special Hearing To Set Final Tax Request

Ainsworth Community Schools (09-0010) in Brown County, Nebraska

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	2025-2026	2026-2027	Change
Property Valuations	1,136,216,897	1,216,412,103	7%

2025-2026 Budget Information

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,917,930.00	5,555,192.00	0.488920	0.456687	12,059,967.00	5,737,852.00	0.471703	-4%	1%
Special Building Fund	1,338,630.00	253,535.00	0.022314	0.020843	1,341,161.00	202,020.00	0.016608	-26%	0%
Total	13,256,560.00	5,808,727.00	0.511234	0.477530	13,401,128.00	5,939,872.00	0.488311	-4%	1%

Option 5

Option 5: Represents option 1 with \$100,000 more to general fund budget and \$150,000 in the special building fund. This would result in a 0.488336 levy overall and a \$131,449 increase in taxes compared to 2025-26. This would be a 2.26% increase in taxes.

Notice of Special Hearing To Set Final Tax Request

Ainsworth Community Schools (09-0010) in Brown County, Nebraska

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	2025-2026	2026-2027	Change
Property Valuations	1,136,216,897	1,216,412,103	7%

2025-2026 Budget Information

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,917,930.00	5,555,192.00	0.488920	0.456687	12,110,267.00	5,788,661.00	0.475880	-3%	2%
Special Building Fund	1,338,630.00	253,535.00	0.022314	0.020843	1,341,161.00	151,515.00	0.012456	-44%	0%
Total	13,256,560.00	5,808,727.00	0.511234	0.477530	13,451,428.00	5,940,176.00	0.488336	-4%	1%

Option 6: Represents an increased general fund budget and \$200,000 in the special building fund just shy of the 2.55% threshold that would require us to attend the Joint Public Hearing (Pink Post Card). This would result in a 0.489665 levy overall and a \$147,610 increase in taxes compared to 2025-26. This represents a 2.54% increase in taxes.

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	2025-2026	2026-2027	Change
Property Valuations	1,136,216,897	1,216,412,103	7%

2025-2026 Budget Information

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,917,930.00	5,555,192.00	0.488920	0.456687	12,076,267.00	5,754,317.00	0.473057	-3%	1%
Special Building Fund	1,338,630.00	253,535.00	0.022314	0.020843	1,341,161.00	202,020.00	0.016608	-26%	0%
Total	13,256,560.00	5,808,727.00	0.511234	0.477530	13,417,428.00	5,956,337.00	0.489665	-4%	1%