BOX BUTTE COUNTY SCHOOL DISTRICT #07-0010
HEMINGFORD PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING AGENDA
Monday, September 15, 2025
South Campus

The Board of Education of School District 07-0010 will meet on Monday, September 15, 2025 in the South Campus as duly advertised in the Alliance Times-Herald.

I. Pledge of Allegiance
II. Notices
III. Call Meeting to Order
  III.A. Roll Call
  III.B. Excuse Absent Board Member(s)
IV. Special Budget Hearing Meeting Agenda
  IV.A. Conduct Hearing on the 2025-2026 Budget of Expenses (This hearing covers the General Fund, Depreciation Fund, Employee Benefit Fund, Activities Fund, School Nutrition Fund, Special Building Fund, Cooperative Fund, Qualified Capital Purpose Undertaking Fund, and Student Fee Fund)
V. Adjournment



Welcome to the Hemingford Public Schools Board of Education Meeting.
The board welcomes citizens to attend board meetings to become acquainted with the programs and operations of the district. Members of the public are also encouraged to share their ideas and opinions with the Board during the agenda item labeled **"Public Comment"**. Comments or questions from the audience at any other time during the meeting except for the agenda item "Public Comment" will be declared out of order.

School board meetings are a meeting held in public; however, the meetings are not public meetings.

TALKING POINTS FOR BOARD MEETING

3 MINUTES PER INDIVIDUAL/30 MINUTES ON TOPIC

The board chair will recognize these individuals to make their comments at the appropriate time. Only those speakers recognized by the board chair shall be allowed to speak. Comments by others are out of order. If disruptive, the individual making the comments, or other individuals causing disruption may be asked to leave the board meeting.

The purpose of public participation is a forum for the public to provide information and be heard by the members of the board. By law, the board is not allowed to respond, discuss, or take action on items that are not included in the published agenda.

Any written or printed materials to be circulated for a meeting of the school board must be submitted to the superintendent by the **Thursday** preceding a Monday night meeting. (Per policy # 0204.12)

*If you want to speak, you must fill out a Public Comment Request Card. When you have completed this, please submit the card to the superintendent. The cards will be numbered as they are received by the superintendent. You will be called on, by the board president, according to the number on your completed Public Comment Request Card. The board president will signal when the speaker has 30 seconds remaining.

*By law, you must state your name, address, and we ask that you state the topic you are addressing, before you begin.

*If you are planning to speak about personnel or student matters involving an individual, please understand that our policies require that such concerns initially be directed to the administration for consideration. Board members ***may not*** respond to any questions you ask or comments you make about individual staff members or students.

++++++++++++++++++tear off++++++++++++++tear off++++++++++++tear off++++++++++++++++++++

Number	

Hemingford School District—Board of Education
Public Comment Request Card
Name:
District resident: _____Yes _____No
Address:
City/State/Zip Code:
Agenda Item or Topic to address:
Signature:

Standard Procedures for Executive (Closed) Session
Hemingford Public Schools Board of Education

Closed Session Procedures (Checklist)
Reference/Background Information
- Before the Meeting
- Identify Lawful Purpose(s) for Closed Session
- Make a Proper Motion in Open Session
- Vote on the Motion (In Open Session)
- Conduct the Closed Session Properly
- Return to Open Session and Record in Minutes
- Document Compliance:
- Formal Action:

Closed Session Procedures (Checklist)

- ☐ Make a proper motion in open session
  - ☐ Specific subject matter – A brief description of the topic to be discussed **and**
  - ☐ Stated purpose – A statement of which section of the Nebraska Open Meetings Act applies
    - ☐ protection of the public interest; **or**
    - ☐ prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting.
- ☐ Vote on the motion in open session)
- ☐ The Presiding Officer restates the limitation of the closed session
- ☐ Record the time going to the closed session
- ☐ The Board locks/leaves all electronic devices and proceeds to the school library
- ☐ Conduct the closed session properly
- ☐ Return to South Campus
- ☐ The Presiding Officer declares return to open session,
- ☐ The Presiding Officer restates the limitations of the closed session
- ☐ Record the time returning to open session
- ☐ If necessary, take formal action and vote in open session

Reference/Background Information

Before the Meeting

- Confirm whether the planned subject matter is eligible for a closed session under Nebraska law. (e.g., superintendent or board president consultation with legal counsel).
- Prepare a brief summary of the topic to be cited in the motion.

Identify Lawful Purpose(s) for Closed Session

- Under the Nebraska Open Meetings Act, a public body (such as a school board) may convene in closed (executive) session only for specific, lawful purposes. Closed/Executive Session must be clearly necessary to ensure:
  - protection of the public interest; or
  - prevention of needless injury to the reputation of an individual and if such an individual has not requested a public meeting.
- Common reasons include:
  - Strategy sessions with respect to litigation, real estate purchases, pending or imminent.
  - Discussion regarding collective bargaining negotiations.
  - Discussion regarding the evaluation or job performance of a staff member (like the Board evaluation of the Superintendent), or for the prevention of needless injury to an individual's reputation (if that individual has not requested an open meeting).
  - Discussion concerning security personnel or devices.

Make a Proper Motion in Open Session

- Before moving into a closed session, a board member must make a motion in open session. The motion should include:
  - Specific Subject Matter – A brief description of the topic to be discussed (e.g., "to discuss litigation strategy regarding the [XYZ] lawsuit," "to discuss negotiations with the local teachers' association," etc.) and
  - Stated Purpose – A statement of which section of the Nebraska Open Meetings Act applies (e.g., "to prevent needless injury to the reputation of a staff member" if evaluating job performance).
    - Example: "I move to go into closed session to discuss negotiations (subject matter) for the protection of the public's interest (reason necessitating the closed session)." "I move to go into closed session to discuss a performance evaluation to protect the reputation of an individual and that individual has been notified and has not requested a public meeting."

Vote on the Motion (In Open Session)

- Once the motion is made, the board president (or presiding officer) must call for a vote in open session.
- A majority of board members present must vote in favor of the motion for the board to legally enter closed session.

- The vote must be recorded in the meeting minutes.
- If the motion to close passes, the presiding officer shall restate for the record the limitation of the subject matter of the closed session immediately and prior to moving into closed session.
- Make a note of the time the board entered closed session (Board meeting minutes must include the entire motion, the vote of each member, time in which the closed session started and ended.)

Conduct the Closed Session Properly

- Board Members will close/lock any laptops and will leave their cell phones and any other media or recording devices at South Campus.
- The Board will move to another location to conduct closed sessions (typically the school library in the elementary school.
- Admit Only Necessary Individuals: During the closed session, typically, the board members, required staff (e.g., superintendent, board secretary), legal counsel, or others with relevant input may remain present. Anyone not necessary for the closed-session discussion is welcome to remain at South Campus until the board returns to open session.
- Discuss Only the Announced Topic: The board must limit the discussion strictly to the purpose(s) identified in the motion. Venturing into unrelated topics violates the Open Meetings Act.
- No Formal Action: The board cannot take final action (e.g., vote to approve a policy) during the closed session. Any vote or final decision must be conducted in open session.
- If, during the closed session, a member believes the discussion has strayed away from the reason or motion for the closed session, the board member may challenge the continuation of the closed session. If the board member believes the discussion is inappropriate, next steps:
    - If a challenge is made, the board will return to open session, note the time, and vote in public.
        - If a majority of the board members vote against the challenge to terminate [i.e., motion failed], the board will return to the closed session referencing the original motion to enter closed session, note the time, and continue.
    - If the challenge is made, it shall be reflected in the minutes, and it will list how each member voted.
    - If a challenge is made by a member and the board votes against it, the member making the motion should consider leaving the meeting if he/she believes the board is discussing material that is not relevant to the reason for the closed session. The board member may also return to the closed session.

Return to Open Session and Record in Minutes

- When the board finishes its closed-session discussion:
    - Reconvene in Open Session: The board president (or presiding officer) announces the end of the closed session, restates the limitations of the closed session, and reconvenes the open meeting.
    - Record the Time: The start and end times of the closed session must be noted in the minutes.

Document Compliance:

- The minutes should reflect:
  - The motion to go into closed session, including who made and seconded it.
  - The vote (roll call or otherwise) on the motion.
  - The statutory reason for the closed session.
  - The start time of the closed session and the end time when the board returned to open session.

Formal Action:

- If any formal action (e.g., a decision or vote) results from the closed-session discussion, that action must be taken in the open session so that it is publicly recorded.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hemingford Public Schools (07-0010) in Box Butte County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 15 day of September, 2025 at 7:00 o'clock, P.M., at South Campus (816 Niobrara Avenue, Hemingford, Nebraska) for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,563,438.00	$ 8,274,403.00	$ 8,902,899.00	$ 3,671,096.00	$ 6,573,995.00	$ 6,060,606.00
Depreciation	$ -	$ -	$ 326,838.00		$ 326,838.00	
Employee Benefit	$ 19,661.00	$ 19,661.00	$ 107,546.00	$ -	$ 107,546.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 324,585.00	$ 389,406.00	$ 595,823.00	$ -	$ 595,823.00	
School Nutrition	$ 298,507.00	$ 323,115.00	$ 447,370.00	$ -	$ 447,370.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 172,048.00	$ 291,831.00	$ 3,643,631.00		$ 2,898,195.00	$ 752,966.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 130,975.00	$ -	$ 55,975.00	$ 75,758.00
Cooperative	$ 96,160.00	$ 100,005.00	$ 105,712.00	$ 71,609.00	$ 177,321.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 8,474,399.00	$ 9,398,421.00	$ 14,260,794.00	$ 3,742,705.00	$ 11,183,063.00	$ 6,889,330.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 6,889,330.00	$ 6,889,330.00

Hemingford Public Schools
Annual Board of Education Calendar

Month	Budget	Curriculum	Personnel	Policy	Board Development	Other
January **5:00 PM**			• Approve Negotiated Agreement with HEA (Upon Mutual Acceptance) • Appoint Superintendent as Authorized Representative for Federal, State, and Local Matters.	• Adopt Board and Superintendent Goals • Review Board Member Code of Ethics • Review/Revise Policies	• Discussion and/or Appointment of Board Committees • NASB Legislative Issues Conference • Community Engagement Session • Board Retreat/Workshop • Strategic Plan Review/Board Self-Assessment	• Oath of Office • Board Officer Elections • Designate Depository • Designate Legal Firm • Designate Treasurer • Designate Auditor for the District • Review Report Required by State Statute 79-506
February **5:00 PM**		• Review Report on Multicultural Education	• Approve Negotiated Agreement with HEA (Upon Mutual Acceptance)	• Review/Revise Policies	• NASB Presidents' Retreat	• Monitor Proposed Legislation
March **7:00 PM**	• Review State Aid Certification (When Available) • Establish Technology Budget for Following Year	• Curriculum Committee Review of Curriculum Materials Proposed for Adoption (as needed) • Committee on American Civics Meeting	• Establish Salaries for Administrators • Approve Negotiated Agreement with HEA (Upon Mutual Acceptance)	• Adopt Resolution Pertaining to Non-Resident Students • Review/Revise Policies	• NRCSA Spring Conference	• Discuss School Calendar • Monitor Proposed Legislation
April **7:00 PM**	• Review State Aid Certification (When Available)	• Consider Adoption of Curriculum and/or Textbooks for Subsequent Year		• Review/Revise Policies		• Adopt School Calendar • Review Report Required by State Statute 79-506
May **7:00 PM**	• Review State Aid Certification (When Available)	• Review Statewide Assessment Results (Writing)		• Review/Revise Policies	• Attend Graduation Ceremony	

Hemingford Public Schools
Annual Board of Education Calendar

Month	Budget	Curriculum	Personnel	Policy	Board Development	Other
June **7:00 PM**		• Year End Assessment and Curriculum Review • Review School Improvement Plan • Committee on American Civics Meeting	• Superintendent Evaluation (end of year)	• Review Bullying Prevention Policy • Approve Student, Athletic, and Staff Handbooks	• Board Self-Assessment and Goal Planning • NASB School Law Seminar	
July **7:00 PM**	• Budget Committee Work Session • Review Budget Authority and Allowable Reserve Percentage Certification	• Review Summer School Program Report		• Student Fees Policy • Parent Involvement Policy	• NASB School Finance Workshop • Review NASB Board Awards of Achievement • NASB School Law Workshop	• Adopt Board Goals • Review Report Required by State Statute 79-506
August **7:00 PM**	• Review Proposed Budget • Review Certifications of District's Assessed Valuation				• NASB Area Membership Meeting	• Facilities Tour
September **7:00 PM**	• Budget Hearing • Adopt Budget • Tax Request Hearing • Approve Tax Request for Fund Levies	• Review ACT Results • Review School Improvement Plan • Review Statewide Assessment Results (Reading, Math, Science)	• Consider HEA Request for Recognition as Bargaining Agent (if delivered to Board)		• NASA/NASB Labor Relations Conference	• Review Statewide Assessment Results (when available)
October **7:00 PM**	• Review Fall Enrollment Figures • Prepare for Negotiations		• Consider HEA Request for Recognition as Bargaining Agent			• Review Annual Emergency Safety Plan • Review Report Required by State Statute 79-506
November **5:00 PM**	• Audit Committee Review of Audit Report	• Review District Annual Report	• Distribute/Complete Superintendent Evaluation • Begin Negotiations		• NASB/NASA State Education Conference	
December **5:00 PM**	• Approve Fiscal Year Audit Report	• Review School Improvement Plan	• Approve Negotiated Agreement with HEA (Upon Mutual Acceptance)		)	• Host Board/Staff Recognition Dinner

Hemingford Public Schools
Annual Board of Education Calendar

Month	Budget	Curriculum	Personnel	Policy	Board Development	Other
	(November or December)		• Superintendent Evaluation			

Revised February 2023

NDE 03-056
Revised 6/2025

District Number: 07-0010-000
District Name: HEMINGFORD PUBLIC SCHOOLS
District Phone: (308)487-3328

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	7,150,412
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	7,150,412
Total Allowable Budget Authority	A-780	7,150,412

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	8,902,899
2025/26 Special Grant Funds List	B-110	354,224
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,250,000
2025/26 General Fund Lid Exclusions	B-130	148,263
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,150,412
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	0
2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0

2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○Yes ◉No

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	4,006,305
2025/26 General Fund Necessary Cash Reserve	C-300	3,671,096
2025/26 Depreciation Fund Total Requirements	C-310	326,838
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	3,997,934

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No

Certified Assessed Valuation	B-490	868,502,082

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	7,206,045
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	7,206,045
2025/26 Property Tax Request General Fund	D-210	6,060,606
2025/26 Property Tax Request Special Building Fund	D-220	752,966
2025/26 Total Property Tax Request	D-230	6,813,572
2025/26 Unused Property Tax Request Authority	D-240	392,473
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	636,138

Recalculates LC-2 after making changes — Recalculate LC-2

Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page*)	Save LC-2
Submit completed LC-2 to NDE. Upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.*)	Logout

NDE 03-056
Revised 6/2025

District Number: 07-0010-000
District Name: HEMINGFORD PUBLIC SCHOOLS
District Phone: (308)487-3328

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	354,224

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education. Email your request for approval of these items to:**
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	7,500
Career and Technical Eduation Grants (State)	1.157	7,500
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	98,000
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	63,507
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	10,437
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	10,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	35,000
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	0
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	82,280
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	30,000
Medicaid in Public Schools (MIPS)	1.365	10,000
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0

Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0

USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0

Retirement Contribution Increase Exclusion Template Information

§79-958 and 79-1028.1(e)

Pursuant to §79-1028.01 (1)(e)(ii)

(ii) For school fiscal years 2025-26 and 2026-27, the amount of the expenditures described in subvision (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.

Note: For the 2025-26 school year, you may include 2024-25's Retirement Contribution Increase amount in your request. Please complete both tabs as needed.

(List Name of School District and County-District Number)

Total total amount requested for the Retirement Contribution Increase Exclusion: **$148,263**

Note: This amount should be entered on Schedule A of the 2025-26 School District Budget Form & it will then automatically upload to the 2025-26 LC-2, line B-130.

(This amount will populate from Tab 2 & Tab 3)

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

Nebraska Department of Education
School Finance & Organization Services

*****Request for Retirement Contribution Increase Expenditure Exclusion*****

#######

Nebraska Department of Education
School Finance & Organization Services

RE: 2025/26 Retirement Contribution Increase
Hemingford Public Schools 07-0010

Pursuant to §79-1028.01 (1)(e)(ii)

For school fiscal years 2025-26 and 2026-27, the amount of the expenditures described in subvision (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 2025-26 school fiscal year is 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 2025-26 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 2025-26 LC-2.

Round to the Nearest Dollar		
2025-26 Staff Salaries Subject to Retirement	1.10	4,547,951
Retirement Contribution at 8.08% *[Multiply amount on Line 1.10 by .0808)*	1.20	367,474
Retirement Contribution Increase at 7.35% *[Multiply amount on Line 1.10 by .0735]*	1.30	334,274
Requested Retirement Contribution Increase Expenditure Exclusion *[Subtract amount on Line 1.30 from amount on Line 1.20]*	**1.40**	**33,200**

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

Please feel free to contact me if you have any questions related to this request.

Sincerely,

Travis Miller
Hemingford Public Schools 07-0010

Rev. June 2025

Complete four highlighted areas before submitting form.

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

Nebraska Department of Education
School Finance & Organization Services

*****Request for Retirement Contribution Increase Expenditure Exclusion*****

########

Nebraska Department of Education
School Finance & Organization Services

RE: 2024/25 Retirement Contribution Increase
Hemingford Public Schools 07-0010

Pursuant to §79-1028.01 (1)(e)(ii)

For school fiscal years 2025-26 and 2026-27, the amount of the expenditures described in subvision (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 2024/25 school fiscal year is 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 2024/25 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 2024/25 LC-2.

Round to the Nearest Dollar		
2024/25 Staff Salaries Subject to Retirement	1.10	4,547,951
Retirement Contribution Increase at 9.88% *[Multiply amount on Line 1.10 by .0988)*	1.20	449,338
Retirement Contribution Increase at 7.35% *[Multiply amount on Line 1.10 by .0735]*	1.30	334,274
Requested Retirement Contribution Increase Expenditure Exclusion *[Subtract amount on Line 1.30 from amount on Line 1.20]*	**1.40**	**115,063**

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

Please feel free to contact me if you have any questions related to this request.

Sincerely,

Travis Miller
Hemingford Public Schools 07-0010

Rev. June 2025

Complete four highlighted areas before submitting form.

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

USEFUL INFORMATION

Note to MAC Users:
You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area
The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1
The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)
These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - *FOR YOUR USE ONLY* - NOT TO BE SUBMITTED TO THE STATE
The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. ***If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.***

Moving From Page to Page:
There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:
On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:
UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:
We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

- [ ] Budget Form (page 1 - 6)
- [ ] Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the "Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed seperately with the APA. This report should detail interlocal agreements the District was involved in during the 2024-2025 year.
- [ ] Schedules A, B, and D
- [ ] Property Tax Request Resolution
- [ ] Notice of Budget Hearing
- [ ] Notice of Special Hearing to Set the Final Tax Request
- [ ] Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority
- [ ] Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- [ ] Board minutes showing the School Board's approval of the budget
- [ ] Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- [ ] Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (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)
- [ ] Printout of LC-2 and the Special Grant Fund List (if applicable)

Checklist of items to ensure budget forms properly completed:

- [ ] Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- [ ] Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- [ ] Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- [ ] Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- [ ] Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- [ ] Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- [ ] Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- [ ] Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
- [ ] Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- [ ] Schedule B, shows the District is in compliance with State Statutes

Please Complete this **Basic Data Input** -It will put information consistently throughc

INPUT ↓

County-District #:	07-0010	
Name of School:	Hemingford Public Schools	
Name of County:	Box Butte	*Do not include the word "County"*
Class:	II	
Current School District Taxable Value	868,502,082	*From County Assessor Certifi*
Prior School District Taxable Value	742,686,756	*From Prior Year Budget, Cove*
Prior Year TOTAL Property Tax Request	6,691,919.00	*From Prior Year Budget, Cove*
Prior Year Property Tax Request - All Other Purposes ONLY	6,691,919.00	*From Prior Year Budget, Cove*
Prior Year Levy Rate	0.901043	*Prior Year total levy set by Cc*
School District Real Growth Value	7,034,245.00	*From County Assessor Certifi*
School District Prior Year Total Real Property Valuation	742,686,756.00	*From County Assessor Certifi*
Hearing Held On:		
Day of month:	15	
Month:	September	
Year:	2025	
Time:	7:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	South Campus (816 Niobrara Avenue, Hemingford, Nebraska)	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	15	
Month:	September	
Year:	2025	
Time:	7:15	
A.M. or P.M.:	P.M.	
Location of Hearing:	South Campus (816 Niobrara Avenue, Hemingford, Nebraska)	

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Hemingford Public Schools — SUBDIVISION NAME

Box Butte — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU#13	8/1/24 - 7/31/25	Day Treatment Program
ESU#13	7/1/24 - 6/30/25	Interactive Video and Audio (Distance Learning Classes)
Box Butte County Agricultural Society	7/1/24 - 6/30/25	Shared Barn at Fairgrounds. Hemingford Public Schools utilizes as a bus barn during the year. Ag Soeicety uses for large animal shows, etc.
Crawford Public Schools	6/1/24 - 5/31/25	Student transportation to curricular and extra-curricular school activities.
Nebraska PowerSchool Cooperative	10/1/24 - 9/1/25	Service and support for Student Information System and State Reporting (ADVISER)

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Hemingford Public Schools	**Box Butte**
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 07-0010 **Class #: II**

Hemingford Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Box Butte County

This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 6,060,606.00	$ 6,060,606.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 752,966.00	$ 752,966.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 75,758.00	$ 75,758.00
Total All Funds	$ -	$ 6,889,330.00	$ 6,889,330.00

Outstanding Bonded Indebtedness as of September 1, 2025

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ -	Principal
$ -	Interest
$ -	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 868,502,082

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [X] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 07-0010
Hemingford Public Schools

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**NECESSARY CASH RESERVE** (Column 8)	**TOTAL REQUIREMENTS** (Col 7 + Col 8) (Column 9)
General	4,541,786.00	6,573,995.00	6,000,000.00	12,573,995.00	1,250,000.00	7,652,899.00	8,902,899.00	3,671,096.00	12,573,995.00
Depreciation	301,838.00	326,838.00		326,838.00			326,838.00		326,838.00
Employee Benefit	87,546.00	107,546.00		107,546.00			107,546.00	-	107,546.00
Contingency	-	-		-			-		-
Activities	245,823.00	595,823.00		595,823.00			595,823.00	-	595,823.00
School Nutrition	101,370.00	447,370.00		447,370.00			447,370.00	-	447,370.00
Bond	-	-	-	-			-	-	-
Special Building	2,897,695.00	2,898,195.00	745,436.00	3,643,631.00			3,643,631.00		3,643,631.00
Qualified Capital Purpose Undertaking	55,975.00	55,975.00	75,000.00	130,975.00			130,975.00	-	130,975.00
Cooperative	72,187.00	177,321.00		177,321.00			105,712.00	71,609.00	177,321.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	8,304,220.00	11,183,063.00	6,820,436.00	18,003,499.00	1,250,000.00	7,652,899.00	14,260,794.00	3,742,705.00	18,003,499.00

PERSONAL AND REAL PROPERTY TAX RECAP	**General Fund**	**Bond Fund(s)** [Total Of All Bond Funds]	**Special Building Fund**	**Qualified Capital Purpose Undertaking Fund**
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	6,000,000.00	-	745,436.00	75,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	60,606.00	-	7,530.00	758.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,060,606.00	-	752,966.00	75,758.00

CERTIFIED STATE AID	**MOTOR VEHICLE TAXES**
$ 1,223,985.00	**$ 165,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2025			
800,000.00	-	50,000.00	5,000.00

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	3,846,892.00	8,269,651.00	4,546,538.00	12,816,189.00	851,901.00	7,422,502.00	8,274,403.00	4,541,786.00
Depreciation	100,692.00	301,838.00		301,838.00			-	301,838.00
Employee Benefit	57,051.00	107,207.00		107,207.00			19,661.00	87,546.00
Contingency	-	-		-			-	-
Activities	301,202.00	635,229.00		635,229.00			389,406.00	245,823.00
School Nutrition	50,864.00	424,485.00		424,485.00			323,115.00	101,370.00
Bond	-	-	-	-			-	-
Special Building	2,824,062.00	2,970,066.00	219,460.00	3,189,526.00			291,831.00	2,897,695.00
Qualified Capital Purpose Undertaking	-	26,250.00	29,725.00	55,975.00			-	55,975.00
Cooperative	40,793.00	172,192.00		172,192.00			100,005.00	72,187.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	7,221,556.00	12,906,918.00	4,795,723.00	17,702,641.00	851,901.00	7,422,502.00	9,398,421.00	8,304,220.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets

MOTOR VEHICLE TAXES	
$	**164,026.00**

County-District # 07-0010

Hemingford Public Schools

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,692,752.00	5,601,505.00	5,808,825.00	11,410,330.00	689,365.00	6,874,073.00	7,563,438.00	3,846,892.00
Depreciation	50,005.00	100,692.00		100,692.00			-	100,692.00
Employee Benefit	36,546.00	76,712.00		76,712.00			19,661.00	57,051.00
Contingency	-	-		-			-	-
Activities	292,853.00	625,787.00		625,787.00			324,585.00	301,202.00
School Lunch	36,231.00	349,371.00		349,371.00			298,507.00	50,864.00
Bond	-	-	-	-			-	-
Special Building	2,522,606.00	2,713,157.00	282,953.00	2,996,110.00			172,048.00	2,824,062.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	50,005.00	136,953.00		136,953.00			96,160.00	40,793.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 5,680,998.00	9,604,177.00	6,091,778.00	15,695,955.00	689,365.00	6,874,073.00	8,474,399.00	7,221,556.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets

MOTOR VEHICLE TAXES
$ 211,286.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Hemingford Public Schools**
ADDRESS	**913 Niobrara Avenue**
CITY & ZIP CODE	**Hemingford 69348**
TELEPHONE	**308-487-3328**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Justin Ansley	Dr. Travis Miller	Dr. Travis Miller
TITLE /FIRM NAME	Board President	Superintendent	Superintendent
TELEPHONE	308-760-7004	308-487-3328	308-487-3328
EMAIL ADDRESS	justin.ansley@gubn.org	tmiller@gubn.org	tmiller@gubn.org

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

Hemingford Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 6,691,919.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		
7,034,245.00	/	742,686,756.00	=	0.95 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.95 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 197,411.61

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 6,889,330.61**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 6,889,330.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 07-0010

Hemingford Public Schools

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 148,263.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 148,263.00

Hemingford Public Schools

Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	6,060,606.00	-	752,966.00	75,758.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,060,606.00	-	752,966.00	75,758.00
14	Assessed Valuation	868,502,082	868,502,082	868,502,082	868,502,082
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.697823	0.000000	0.086697	0.008723
16	Total Levy for Compliance	0.793243			

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 6,060,606.00	$ 868,502,082	0.697823
Special Building Fund	$ 752,966.00	$ 868,502,082	0.086697
Bond Fund	$ -	$ 868,502,082	0.000000
Bond Fund	$ -	$ 868,502,082	0.000000
Bond Fund	$ -	$ 868,502,082	0.000000
QCPUF Fund	$ 75,758.00	$ 868,502,082	0.008723
QCPUF Fund	$ -	$ 868,502,082	0.000000
	$ -	$ 868,502,082	0.000000
	$ -	$ 868,502,082	0.000000
	$ -	$ 868,502,082	0.000000
	$ -	$ 868,502,082	0.000000
	$ -	$ 868,502,082	0.000000
	$ -	$ 868,502,082	0.000000
Total	$ 6,889,330.00		$ 0.793243

Must agree to Cover

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Superintendent Pay Transparency Notice—Proposed Contract (*Name of current or new superintendent)*

Notice is hereby given that _____Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _____, 20___ at ___ am/pm at the _____ Room in _____, Nebraska.

After the 2025/26 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.) 1

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 157,013.00	$ 157,013.00	**$ 314,026.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*			$ -
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare **if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 24,698.00	$ 24,698.00	$ 49,396.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,500.00	$ 1,500.00	$ 3,000.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*	$ 33,000.00	$ 33,000.00	$ 66,000.00
Totals:	**$ 217,411.00**	**$ 217,411.00**	**$ 434,822.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-01

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

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

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

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

General Fund:	$	6,060,606.00
Bond Fund:	$	-
Special Building Fund:	$	752,966.00
Qualified Capital Purpose Undertaking Fund:	$	75,758.00

2. The total assessed value of property differs from last year's total assessed value by 16.94 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 0.770513 per $100 of assessed value.

4. Hemingford Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.793243 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Hemingford Public Schools will increase (decrease) last year's budget by 6.56 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hemingford Public Schools (07-0010) in Box Butte County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 15 day of September, 2025 at 7:00 o'clock, P.M., at South Campus (816 Niobrara Avenue, Hemingford, Nebraska) for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,563,438.00	$ 8,274,403.00	$ 8,902,899.00	$ 3,671,096.00	$ 6,573,995.00	$ 6,060,606.00
Depreciation	$ -	$ -	$ 326,838.00		$ 326,838.00	
Employee Benefit	$ 19,661.00	$ 19,661.00	$ 107,546.00	$ -	$ 107,546.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 324,585.00	$ 389,406.00	$ 595,823.00	$ -	$ 595,823.00	
School Nutrition	$ 298,507.00	$ 323,115.00	$ 447,370.00	$ -	$ 447,370.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 172,048.00	$ 291,831.00	$ 3,643,631.00		$ 2,898,195.00	$ 752,966.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 130,975.00	$ -	$ 55,975.00	$ 75,758.00
Cooperative	$ 96,160.00	$ 100,005.00	$ 105,712.00	$ 71,609.00	$ 177,321.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 8,474,399.00	$ 9,398,421.00	$ 14,260,794.00	$ 3,742,705.00	$ 11,183,063.00	$ 6,889,330.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 6,889,330.00	$ 6,889,330.00

Notice of Special Hearing To Set Final Tax Request

Hemingford Public Schools (07-0010) in Box Butte County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 15 day of, September 2025 at 7:15 o'clock P.M., at South Campus (816 Niobrara Avenue, Hemingford, Nebraska) for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	742,686,756	868,502,082	17%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,721,930.00	6,313,131.00	0.850040	0.726899	8,902,899.00	6,060,606.00	0.697823	-18%	2%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	3,014,882.00	303,030.00	0.040802	0.034891	3,643,631.00	752,966.00	0.086697	112%	21%
Qualified Capital Purpose Undertaking Fund K - 12	75,000.00	75,758.00	0.010201	0.008723	130,975.00	75,758.00	0.008723	-14%	75%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	11,811,812.00	6,691,919.00	0.901042	0.770513	12,677,505.00	6,889,330.00	0.793243	-12%	7%

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **07-0010**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,570,707.00	3,744,626.00	4,202,899.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	505,512.00	658,317.00	1,000,000.00
4	Support Services - Pupils (SPED Related)	2100's	183,853.00	193,584.00	250,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	151,162.00	171,672.00	200,000.00
7	Support Services - Instructional	2200's	251,128.00	261,373.00	300,000.00
8					
9	Board of Education	2310	50,022.00	60,408.00	100,000.00
10	Executive Administration Services	2320	182,673.00	187,334.00	200,000.00
11	District Legal Services	2330	16,427.00	7,329.00	25,000.00
12	Office of the Principal	2410	407,791.00	307,052.00	450,000.00
13	General Administration - Business Services	2500	155,087.00	151,160.00	175,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	677,296.00	652,523.00	650,000.00
15	Vehicle Acquisition & Maintenance	2650		175,808.00	
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	628,236.00	696,719.00	700,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /			
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	42,828.00	49,460.00	50,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	432,293.00	237,038.00	250,000.00
24		4000			
25	Transfers to _____ Fund	8000	301,165.00	595,000.00	350,000.00
26	Interfund Loan/Repayment to _____ Fund				
27	Summer School		7,258.00		
28	Estimated August Expenditures			125,000.00	
29					
30	Total Disbursements & Transfers (Including SPED)		7,563,438.00	8,274,403.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	689,365.00	851,901.00	1,250,000.00
32	Total Non-Special Education Disbursements & Transfers		6,874,073.00	7,422,502.00	7,652,899.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				8,902,899.00
34	NECESSARY CASH RESERVE				3,671,096.00
35	TOTAL REQUIREMENTS				12,573,995.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,439,690.00	2,367,857.00	3,741,786.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		1,253,062.00	1,479,035.00	800,000.00
41	Total Beginning Balance		2,692,752.00	3,846,892.00	4,541,786.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	18,634.00	18,477.00	18,000.00
46	Public Power District Sales Tax	1120			
47	Motor Vehicle Taxes	1125	211,286.00	164,026.00	165,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	52,960.00	16,671.00	25,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	18,388.00	25,879.00	15,000.00
56	Local License Fees/Court Fines	1911 / 1921			
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	500.00	150.00	
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	14,408.00	14,046.00	14,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,227,921.00	1,122,741.00	1,223,985.00
72	Special Education Programs	3120	510,582.00	266,536.00	250,000.00
73	Special Education Transportation	3125			
74	Homestead Exemption	3130	49,096.00	23,628.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	17,911.00	13,907.00	10,000.00
77	Payments for High Ability Learners	3535			
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	54,564.00	113,284.00	50,000.00
85	Other				
86	State Categorical Programs	3500's	38,842.00	29,775.00	25,000.00
87	Other State Receipts	3990			7,500.00
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	478,705.00	2,125,893.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	65,596.00	113,579.00	53,507.00
91		4526-4528, 4531			10,437.00
92					
93	CSI			2,822.00	10,000.00
94	IDEA Programs	4512-4523	17,579.00	260,568.00	82,280.00
95		4416-4418	16,652.00	3,238.00	
96	REAP			43,669.00	35,000.00
97	Medicaid in Public Schools	4708	23,687.00	18,282.00	25,000.00
98	Medicaid Administrative Activities in Public Schools	4709	5,926.00	2,296.00	5,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101					
102	Grazing		69.00	3.00	
103	Forest Reserve		1,073.00	213.00	7,500.00
104	Vocational Education (Carl Perkins)	4525	900.00		
105	Other Federal Categorical Receipts	4530			
106	ESSER III		71,071.00		
107	Grants from Corporations & Other Private Interests	4710			
108	Mental Health Grant			31,500.00	
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301		2,941.00	
113	Sale of Property	5300		547.00	
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116	Non-program receipts			8,088.00	
117	Other Non-Revenue Receipts	5690	12,403.00		
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		5,601,505.00	8,269,651.00	6,573,995.00
121	Personal and Real Property Taxes	1100	5,808,825.00	4,546,538.00	6,000,000.00
122	TOTAL RESOURCES AVAILABLE		11,410,330.00	12,816,189.00	12,573,995.00
123	Less: Disbursements & Transfers		7,563,438.00	8,274,403.00	
124	BALANCE FORWARD		3,846,892.00	4,541,786.00	

PROPERTY TAX RECAP

1. Tax from Line 121	6,000,000.00
2. Compute County Treasurer's Commission at 1% of tax collections.	60,606.00
3. Total Personal and Real Property Tax Requirement	6,060,606.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **07-0010**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				326,838.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				326,838.00
14	TOTAL REQUIREMENTS				326,838.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		50,005.00	100,692.00	301,838.00
17	Investments, 9-1				
18	Total Beginning Balance		50,005.00	100,692.00	301,838.00
19	LOCAL SOURCES				
20	Interest	1510	687.00	1,146.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	50,000.00	200,000.00	25,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		100,692.00	301,838.00	326,838.00
28	Less: Disbursements & Transfers		-	-	
29	BALANCE FORWARD		100,692.00	301,838.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **07-0010**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		19,661.00	19,661.00	107,546.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		19,661.00	19,661.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				107,546.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				107,546.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		36,546.00	57,051.00	87,546.00
18	Investments, 9-1				
19	Total Beginning Balance		36,546.00	57,051.00	87,546.00
20	LOCAL SOURCES				
21	Interest	1510	166.00	156.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	40,000.00	50,000.00	20,000.00
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		76,712.00	107,207.00	107,546.00
29	Less: Disbursements & Transfers		19,661.00	19,661.00	
30	BALANCE FORWARD		57,051.00	87,546.00	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **07-0010**

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330			
3	Judgments/Settlements	820			
4					
5					
6					
7	Transfers to General Fund	8000-911			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1510			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

Budgeted Calculation of Maximum Total Disbursements & Transfers

$ 8,902,899.00 x .05 = 445,144.95

(Total Budget of Disbursements & Transfers-General Fund) (Column 3, Line 9 may not exceed this amount)

[From General Fund Line 33]

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **07-0010**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Activity Disbursements		324,585.00	389,406.00	595,823.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		324,585.00	389,406.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				595,823.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				595,823.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		292,853.00	301,202.00	245,823.00
18	Investments, 9-1				
19	Total Beginning Balance		292,853.00	301,202.00	245,823.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	232,934.00	209,027.00	225,000.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	100,000.00	125,000.00	125,000.00
27					
28	TOTAL RESOURCES AVAILABLE		625,787.00	635,229.00	595,823.00
29	Less: Disbursements & Transfers		324,585.00	389,406.00	
30	BALANCE FORWARD		301,202.00	245,823.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **07-0010**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	76,091.00	80,361.00	94,072.00
3	Employee Benefits	200's	26,494.00	43,351.00	57,963.00
4	Purchased Services	300 / 400	3,972.00	4,315.00	5,000.00
5	Supplies & Materials (Excluding Food)	610	7,950.00	2,807.00	10,000.00
6	Food	630	181,926.00	180,715.00	250,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739		6,519.00	10,000.00
8	Professional Service		675.00		2,000.00
9	Other Disbursements		1,399.00	5,047.00	18,335.00
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		298,507.00	323,115.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				447,370.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				447,370.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		36,231.00	50,864.00	101,370.00
18	Investments, 9-1				
19	Total Beginning Balance		36,231.00	50,864.00	101,370.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Sale of Lunches/Milk	1610-1650	125,744.00	118,557.00	120,000.00
23	Commoditties Received		21,884.00		
24	STATE SOURCES				
25	State Reimbursement	3150		1,051.00	1,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	97,086.00	83,762.00	75,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	62,874.00	165,000.00	150,000.00
32	Other Receipts		5,552.00	5,251.00	
33	TOTAL RESOURCES AVAILABLE		349,371.00	424,485.00	447,370.00
34	Less: Disbursements & Transfers		298,507.00	323,115.00	
35	BALANCE FORWARD		50,864.00	101,370.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **07-0010**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

1. Tax From Line 33	-
2. Compute County Treasurer's Commission at 1% of tax requirement.	-
3. Total Personal and Real Property Tax Requirement.	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2025

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2025:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2025-2026			$ -
2026-2027			$ -
2027-2028			$ -
2028-2029 and thereafter			$ -
Total All Years	**$ -**	**$ -**	**$ -**

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **07-0010**

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	15,504.00	291,831.00	3,643,631.00
3	Supplies	600			
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710	120,095.00		
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832			
8	Safety and Security Grant		36,449.00		
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		172,048.00	291,831.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				3,643,631.00
12	TOTAL REQUIREMENTS				3,643,631.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		2,461,180.00	2,752,845.00	2,847,695.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		61,426.00	71,217.00	50,000.00
17	Total Beginning Balance		2,522,606.00	2,824,062.00	2,897,695.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	905.00	890.00	500.00
20	Interest	1510	105,324.00	40,000.00	
21			906.00	834.00	
22	School Safety and Security Grant (State - $47400) and Insurance Adjustment ($9500)		56,900.00		
23	STATE SOURCES				
24	Homestead Exemption	3130	2,385.00	1,133.00	
25	Pro-Rate Motor Vehicles	3180	875.00	671.00	
26					
27	Property Tax Credit	3131	23,256.00	102,476.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		2,713,157.00	2,970,066.00	2,898,195.00
37	Personal and Real Property Taxes	1100	282,953.00	219,460.00	745,436.00
38	TOTAL RESOURCES AVAILABLE		2,996,110.00	3,189,526.00	3,643,631.00
39	Less: Disbursements & Transfers		172,048.00	291,831.00	
40	BALANCE FORWARD		2,824,062.00	2,897,695.00	

PROPERTY TAX RECAP	
1. Tax From Line 37	745,436.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	7,530.00
3. Total Personal and Real Property Tax Requirement.	752,966.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **07-0010**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			130,975.00
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				130,975.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				130,975.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1			-	50,975.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				5,000.00
16	Total Beginning Balance		-	-	55,975.00
17	LOCAL SOURCES				
18	Carline Tax	1115		198.00	
18	Interest	1510		55.00	
20					
21	STATE SOURCES				
22	Homestead Exemption	3130		285.00	
23	Pro-Rate Motor Vehicle	3180		92.00	
24					
25	Property Tax Credit	3131		25,620.00	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	26,250.00	55,975.00
33	Personal and Real Property Taxes	1100		29,725.00	75,000.00
34	TOTAL RESOURCES AVAILABLE		-	55,975.00	130,975.00
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	55,975.00	

PROPERTY TAX RECAP

1. Tax From Line 33	75,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	758.00
3. Total Personal and Real Property Tax Requirement.	75,758.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **07-0010**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's	96,160.00	100,005.00	105,712.00
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		96,160.00	100,005.00	
15	TOTAL BUDGET OF DISBURSEMENTS				105,712.00
16	NECESSARY CASH RESERVE				71,609.00
17	TOTAL REQUIREMENTS				177,321.00
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1		50,005.00	40,793.00	72,187.00
20	Investments, 9-1				
21	Total Beginning Balance		50,005.00	40,793.00	72,187.00
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321	51,707.00	51,276.00	75,134.00
24	Interest		241.00	123.00	
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200	35,000.00	80,000.00	30,000.00
35					
36	TOTAL RESOURCES AVAILABLE		136,953.00	172,192.00	177,321.00
37	Less: Disbursements		96,160.00	100,005.00	
38	BALANCE FORWARD		40,793.00	72,187.00	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **07-0010**

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.