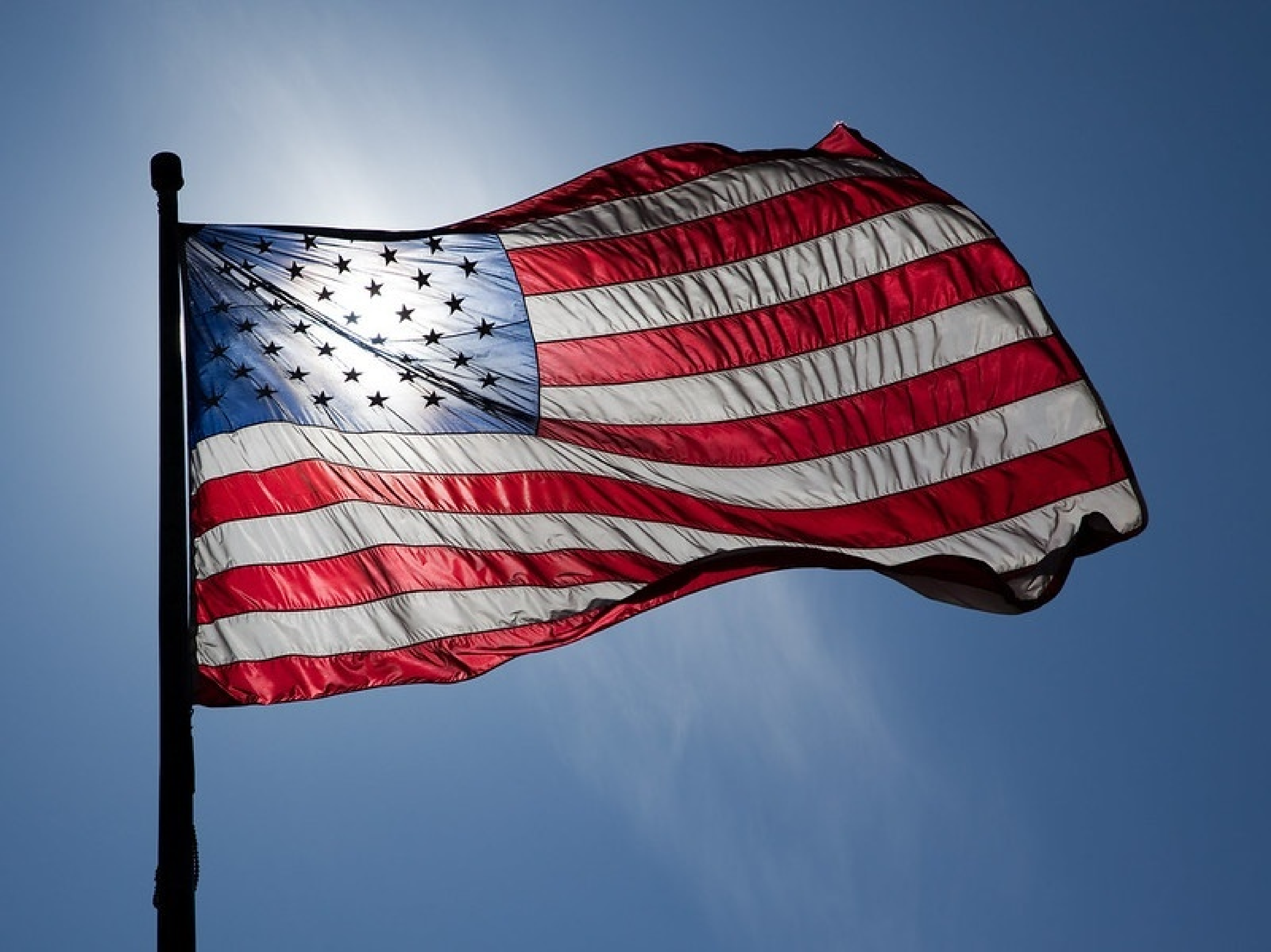
BOX BUTTE COUNTY SCHOOL DISTRICT #07-0010
HEMINGFORD PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING AGENDA
Monday, September 14, 2026
South Campus

The Board of Education of School District 07-0010 will meet on Monday, September 14, 2026 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 2026-2027 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)

- ☐ 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.

Affidavit of Publication

Box Butte County
State of Nebraska }SS.

Christine Melcher, being first duly sworn, deposes and says that she is Managing Editor of the Alliance Times-Herald, a legal newspaper, under the statutes of the State of Nebraska, published in Box Butte County; that said newspaper circulation in Box Butte County and that to her personal knowledge, the notice, is a true copy of which is here to annexed, was published in said newspaper for 1 week(s) on the following dates:

9-2-26

Subscribed in my presence and sworn before me this

3 **day of** September **20**26

Fee $ 123.55

Federal I.D. Number 41-4352763

General Notary - State of Nebraska
MELODEE KITTELMANN
My Comm. Exp. Dec. 16, 2029

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 14th day of September, 2026 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 2024-2025 (1)	Actual/Estimated Disbursements & Transfers 2025-2026 (2)	Budgeted Disbursements & Transfers 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 8,071,540.00	$ 8,461,037.00	$ 8,989,227.00	$ 3,542,314.00	$ 6,533,539.00	$ 6,058,588.00
Depreciation	$ -	$ -	$ 502,838.00		$ 502,838.00	
Employee Benefit	$ 19,661.00	$ -	$ 312,846.00	$ -	$ 312,846.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 396,851.00	$ 375,000.00	$ 692,672.00	$ -	$ 692,672.00	
School Nutrition	$ 325,546.00	$ 323,473.00	$ 607,057.00	$ -	$ 607,057.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 355,259.00	$ 617,175.00	$ 3,801,011.00		$ 3,055,575.00	$ 752,966.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 346,014.00	$ -	$ 146,014.00	$ 202,020.00
Cooperative	$ 99,976.00	$ 100,277.00	$ 48,918.00	$ -	$ 48,918.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,268,833.00	$ 9,876,962.00	$ 15,300,583.00	$ 3,542,314.00	$ 11,899,459.00	$ 7,013,574.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 7,013,574.00	$ 7,013,574.00

Publish:9/2/2026
ZNEZ

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 the Superintendent as the 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 • Schedule Community Engagement Session • Schedule Board Retreat/Workshop	• 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 • Board Retreat/Workshop • Board Self-Assessment and Goal Planning • Strategic Plan Review/Board Self-Assessment	• Monitor Proposed Legislation • Consider School Calendar • Host Board/Staff Recognition Dinner
March 5:00 PM	• Review State Aid Certification (When Available) • Establish Technology Budget for the Following Year	• Curriculum Committee/ Committee on American Civics Meeting Review of Curriculum Materials Proposed for Adoption (as needed) • Review Computer Science and Technology Education Report	• Establish Salaries for Administrators • Approve Negotiated Agreement with HEA (Upon Mutual Acceptance)	• Consider Updating Resolution Pertaining to Non-Resident Students • Review/Revise Policies	• NRCSA Spring Conference	• Discuss School Calendar • Monitor Proposed Legislation • Adopt School Calendar • Host Board/Staff Recognition Dinner
April 7:00 PM	• Review State Aid Certification (When Available)	• Consider the Adoption of Curriculum and/or Textbooks for the Subsequent Year		• Review/Revise Policies		• Review Instructional Hours Projections and Consider Adjustments to the School Calendar • Review Report Required by State Statute 79-506
May 7:00 PM	• Review State Aid Certification (When Available) • Set Date for Budget Hearing (LB 803) and Notify County Assessor	• Review Statewide Assessment Results (When Available) • Committee on American Civics Meeting		• Review/Revise Policies	• Attend the Graduation Ceremony	

Hemingford Public Schools
Annual Board of Education Calendar

Month	Budget	Curriculum	Personnel	Policy	Board Development	Other
June 7:00 PM	• Review Budget Authority and Allowable Reserve Percentage Certification • Designate Board Member(s) and Representative for Joint Public Hearing (LB 803)	• Year-End Assessment and Curriculum Review • Review School Improvement Plan • Committee on American Civics Meeting (as needed)		• Hold a hearing and review the policies on Student Fees, Bullying Prevention, and Parental Relations, Involvement, and Engagement	• NASB School Law Seminar	• Review Health Services Report (Policy 608.02)
July 7:00 PM	• Budget Committee Work Session • Attend Joint Public Hearing (LB 803)	• Review Summer School Program Report		• Review/Revise Policies • Approve Handbooks	• NASB School Finance Workshop • Review NASB Board Awards of Achievement • NASB School Law Workshop	• Review Report Required by State Statute 79-506
August 7:00 PM	• Review Proposed Budget • Review Certifications of District's Assessed Valuation	• Committee on American Civics Meeting (as needed)		• Review/Revise Policies	• NASB Area Membership Meeting	• Facilities Tour
September 7:00 PM	• Budget Hearing • Tax Request Hearing • Adopt Budget • Approve Tax Request for Fund Levies	• Review ACT Results • Review School Improvement Plan • Review Statewide Assessment Results (When Available)	• Consider HEA Request for Recognition as Bargaining Agent (if delivered to Board)	• Review/Revise Policies • Adopt Updated Resolution RE Option Enrollment Capacity	• 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 • Begin Negotiations	• Review/Revise Policies	• Designate Delegate to State Education Conference	• 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 Superintendent Evaluation • Negotiations	• Review/Revise Policies	• NASB/NASA State Education Conference	
December 5:00 PM	• Approve Fiscal Year Audit Report (November or December)	• Review School Improvement Plan	• Approve Negotiated Agreement with HEA (Upon Mutual Acceptance) • Superintendent Evaluation	• Review/Revise Policies		•

Revised June 2026

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 separately with the APA. This report should detail interlocal agreements the District was involved in during the 2024-2025 year
- [ ] Schedules A, B, C 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
- [ ] Schedule C - total tax request agrees to total tax request on cover

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

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	918,550,711	*From County Assessor Certifi*
Prior School District Taxable Value	868,502,082	*From Prior Year Budget, Cove*
Prior Year TOTAL Property Tax Request	6,889,330.00	*From Prior Year Budget, Cove*
Prior Year Property Tax Request - All Other Purposes ONLY	6,889,330.00	*From Prior Year Budget, Cove*
Prior Year Levy Rate	0.793243	*Prior Year total levy set by Co*
School District Real Growth Value	6,332,407.00	*From County Assessor Certifi*
Hearing Held On:		
Day of month:	14th	
Month:	September	
Year:	2026	
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:	14th	
Month:	September	
Year:	2026	
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, 2025 THROUGH JUNE 30, 2026

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

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU#13	8/1/25 - 7/31/26	Day Treatment Program
ESU#13 - Western Nebraska Distance Learning Consortium	7/1/25 - 6/30/26	Interactive Video and Audio (Distance Learning Classes)
Box Butte County Agricultural Society	7/1/25 - 6/30/26	Shared Barn at Fairgrounds. Hemingford Public Schools utilizes as a bus barn during the year. Ag Society uses for large animal shows, etc.
Crawford Public Schools	6/1/25 - 5/31/26	Student transportation to curricular and extra-curricular school activities.
Nebraska PowerSchool Cooperative	10/1/25 - 9/1/26	Service and support for Student Information System and State Reporting (ADVISER)
Nebraska Educational Building Association	12/01/25 - Perpetual	Collaboration on educational facilities
CJUMP	7/1/25 - 6/30/26	Natural Gas Purchasing
ALICAP	9/1/25 - 8/31/26	Risk Pool (Insurance Coverage)
Nebraska Liquid Asset Fund	7/1/25 - 6/30/26	Depository for school district funds

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

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

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

2026-2027
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, 2026 through AUGUST 31, 2027

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	$ -	$ 6,058,588.00	$ 6,058,588.00
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	$ -	$ 202,020.00	$ 202,020.00
Total All Funds	$ -	$ 7,013,574.00	$ 7,013,574.00

Outstanding Bonded Indebtedness as of September 1, 2026

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

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

Total Certified Valuation (All Counties) $ 918,550,711

*(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, 2025 through June 30, 2026?

[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, 2025 through June 30, 2026?

[ ] 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 2025-2026 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 9-30-2026

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

2026-2027 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	4,493,480.00	6,533,539.00	5,998,002.00	12,531,541.00	1,250,000.00	7,739,227.00	8,989,227.00	3,542,314.00	12,531,541.00
Depreciation	502,538.00	502,838.00		502,838.00			502,838.00		502,838.00
Employee Benefit	237,846.00	312,846.00		312,846.00			312,846.00	-	312,846.00
Contingency	-	-		-			-		-
Activities	292,672.00	692,672.00		692,672.00			692,672.00	-	692,672.00
School Nutrition	157,057.00	607,057.00		607,057.00			607,057.00	-	607,057.00
Bond	-	-	-	-			-	-	-
Special Building	3,003,575.00	3,055,575.00	745,436.00	3,801,011.00			3,801,011.00		3,801,011.00
Qualified Capital Purpose Undertaking	145,614.00	146,014.00	200,000.00	346,014.00			346,014.00	-	346,014.00
Cooperative	47,918.00	48,918.00		48,918.00			48,918.00	-	48,918.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	8,880,700.00	11,899,459.00	6,943,438.00	18,842,897.00	1,250,000.00	7,739,227.00	15,300,583.00	3,542,314.00	18,842,897.00

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)	5,998,002.00	-	745,436.00	200,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	60,586.00	-	7,530.00	2,020.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,058,588.00	-	752,966.00	202,020.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ **1,218,761.00**	$ **150,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2026

1,000,000.00	-	50,000.00	10,000.00

2025-2026 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	4,926,980.00	9,116,495.00	3,838,022.00	12,954,517.00	833,000.00	7,628,037.00	8,461,037.00	4,493,480.00
Depreciation	302,312.00	502,538.00		502,538.00			-	502,538.00
Employee Benefit	87,596.00	237,846.00		237,846.00			-	237,846.00
Contingency	-	-		-			-	-
Activities	277,672.00	667,672.00		667,672.00			375,000.00	292,672.00
School Nutrition	116,189.00	480,530.00		480,530.00			323,473.00	157,057.00
Bond	-	-	-	-			-	-
Special Building	2,890,756.00	3,249,664.00	371,086.00	3,620,750.00			617,175.00	3,003,575.00
Qualified Capital Purpose Undertaking	71,059.00	98,390.00	47,224.00	145,614.00			-	145,614.00
Cooperative	72,275.00	148,195.00		148,195.00			100,277.00	47,918.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	8,744,839.00	14,501,330.00	4,256,332.00	18,757,662.00	833,000.00	7,628,037.00	9,876,962.00	8,880,700.00

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	
$	**187,559.00**

2024-2025 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	3,846,892.00	8,698,792.00	4,299,728.00	12,998,520.00	733,909.00	7,337,631.00	8,071,540.00	4,926,980.00
Depreciation	100,692.00	302,312.00		302,312.00			-	302,312.00
Employee Benefit	57,051.00	107,257.00		107,257.00			19,661.00	87,596.00
Contingency	-	-		-			-	-
Activities	301,202.00	674,523.00		674,523.00			396,851.00	277,672.00
School Lunch	50,864.00	441,735.00		441,735.00			325,546.00	116,189.00
Bond	-	-	-	-			-	-
Special Building	2,824,062.00	3,039,245.00	206,770.00	3,246,015.00			355,259.00	2,890,756.00
Qualified Capital Purpose Undertaking	-	26,520.00	44,539.00	71,059.00			-	71,059.00
Cooperative	40,793.00	172,251.00		172,251.00			99,976.00	72,275.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 7,221,556.00	13,462,635.00	4,551,037.00	18,013,672.00	733,909.00	7,337,631.00	9,268,833.00	8,744,839.00

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
$ 212,673.00

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	**www.hemingfordschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Justin Ansley	Dr. Travis Miller	Dr. Travis Miller
TITLE /FIRM NAME	Chairperson	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

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 6,889,330.00

*(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

2026 Real Growth Value per Assessor	/	Prior Year Total Property Valuation per Assessor	=		
6,332,407.00	/	868,502,082.00	=	0.73 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.73 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 188,078.71

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 7,077,408.71**

(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Non-Bond Property Tax Request (7) $ 7,013,574.00

(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.		2026-2027 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**	$ 106,603.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 106,603.00

Hemingford Public Schools

Schedule B - 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	6,058,588.00	-	752,966.00	202,020.00
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)	6,058,588.00	-	752,966.00	202,020.00
14	Assessed Valuation	918,550,711	918,550,711	918,550,711	918,550,711
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.659581	0.000000	0.081973	0.021993
16	Total Levy for Compliance	0.763547			

Schedule C - Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process. Be sure to update valuation column if a particular fund(s) has a different valuation from the standard district-wide valuation noted on the cover page

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 6,058,588.00	$ 918,550,711	0.659581
Special Building Fund	$ 752,966.00	$ 918,550,711	0.081973
Bond Fund	$ -	$ 918,550,711	0.000000
Bond Fund	$ -	$ 918,550,711	0.000000
Bond Fund	$ -	$ 918,550,711	0.000000
QCPUF Fund	$ 202,020.00	$ 918,550,711	0.021993
QCPUF Fund		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
		$ 918,550,711	0.000000
Total	**$ 7,013,574.00**		**$ 0.763547**

Must agree to Cover

**** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.**

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 2026/27 school year, how many years remain on the contract: 2
(Column F must be completed if additional years remain on contract.)

The estimated costs to the district for the 2026/27 year and future years are listed below:

	2026/27 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 160,938.00	$ 336,504.00	**$ 497,442.00**
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*	$ 24,096.00	$ 50,383.00	$ 74,479.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,500.00	$ 3,000.00	$ 4,500.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 2,400.00	$ 3,600.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*	$ 33,000.00	$ 66,000.00	$ 99,000.00
Totals:	**$ 220,734.00**	**$ 458,287.00**	**$ 679,021.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2026-01

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 2026-2027 property tax request be set at:

General Fund:	$	6,058,588.00
Bond Fund:	$	-
Special Building Fund:	$	752,966.00
Qualified Capital Purpose Undertaking Fund:	$	202,020.00

2. The total assessed value of property differs from last year's total assessed value by 5.76 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 0.750022 per $100 of assessed value.

4. Hemingford Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.763547 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 7.29 percent.

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:
______________________________	___________________________
______________________________	___________________________
______________________________	___________________________
______________________________	___________________________
______________________________	___________________________
______________________________	___________________________
______________________________	___________________________

Dated this ______ day of ___________, 2026

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 14th day of September, 2026 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 2024-2025 (1)	Actual/Estimated Disbursements & Transfers 2025-2026 (2)	Budgeted Disbursements & Transfers 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 8,071,540.00	$ 8,461,037.00	$ 8,989,227.00	$ 3,542,314.00	$ 6,533,539.00	$ 6,058,588.00
Depreciation	$ -	$ -	$ 502,838.00		$ 502,838.00	
Employee Benefit	$ 19,661.00	$ -	$ 312,846.00	$ -	$ 312,846.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 396,851.00	$ 375,000.00	$ 692,672.00	$ -	$ 692,672.00	
School Nutrition	$ 325,546.00	$ 323,473.00	$ 607,057.00	$ -	$ 607,057.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 355,259.00	$ 617,175.00	$ 3,801,011.00		$ 3,055,575.00	$ 752,966.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 346,014.00	$ -	$ 146,014.00	$ 202,020.00
Cooperative	$ 99,976.00	$ 100,277.00	$ 48,918.00	$ -	$ 48,918.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,268,833.00	$ 9,876,962.00	$ 15,300,583.00	$ 3,542,314.00	$ 11,899,459.00	$ 7,013,574.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 7,013,574.00	$ 7,013,574.00

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 14th day of, September 2026 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.

	2025-2026	2026-2027	Change
Property Valuations	868,502,082	918,550,711	6%

	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	8,902,899.00	6,060,606.00	0.697823	0.659801	8,989,227.00	6,058,588.00	0.659581	-5%	1%
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	3,643,631.00	752,966.00	0.086697	0.081973	3,801,011.00	752,966.00	0.081973	-5%	4%
Qualified Capital Purpose Undertaking Fund K - 12	130,975.00	75,758.00	0.008723	0.008248	346,014.00	202,020.00	0.021993	152%	164%
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	12,677,505.00	6,889,330.00	0.793243	0.750022	13,136,252.00	7,013,574.00	0.763547	-4%	4%

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,815,777.00	3,966,836.00	4,076,744.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	557,941.00	642,000.00	1,000,000.00
4	Support Services - Pupils (SPED Related)	2100's	175,968.00	191,000.00	250,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	180,892.00	192,564.00	200,000.00
7	Support Services - Instructional	2200's	265,718.00	263,738.00	275,000.00
8					
9	Board of Education	2310	60,409.00	61,506.00	75,000.00
10	Executive Administration Services	2320	187,429.00	187,561.00	195,000.00
11	District Legal Services	2330	7,329.00	6,837.00	25,000.00
12	Office of the Principal	2410	307,226.00	429,355.00	425,000.00
13	General Administration - Business Services	2500	151,782.00	176,329.00	350,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	675,520.00	716,068.00	725,000.00
15	Vehicle Acquisition & Maintenance	2650	145,097.00	74,895.00	100,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	698,167.00	657,685.00	675,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /			
18					
19	Community Services	3300			10,000.00
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	129,460.00	52,269.00	50,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	237,040.00	192,394.00	282,483.00
24	Expenditure to Depreciation Fund (Building Improvements)		200,000.00	200,000.00	
25	Transfers to Cooperative, Employee Benefit, School Nutrition and Activ	8000	265,000.00	450,000.00	275,000.00
26	Interfund Loan/Repayment to _______________ Fund				
27					
28	Non-Program Expenditures	9000	10,785.00		
29					
30	Total Disbursements & Transfers (Including SPED)		8,071,540.00	8,461,037.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	733,909.00	833,000.00	1,250,000.00
32	Total Non-Special Education Disbursements & Transfers		7,337,631.00	7,628,037.00	7,739,227.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				8,989,227.00
34	NECESSARY CASH RESERVE				3,542,314.00
35	TOTAL REQUIREMENTS				12,531,541.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,431,661.00	2,950,177.00	2,493,480.00
39	Investments, 9-1		936,196.00	976,564.00	1,000,000.00
40	County Treasurer's Balance, 9-1		1,479,035.00	1,000,239.00	1,000,000.00
41	Total Beginning Balance		3,846,892.00	4,926,980.00	4,493,480.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	18,777.00	10,808.00	10,000.00
46	Public Power District Sales Tax	1120			
47	Motor Vehicle Taxes	1125	212,673.00	187,559.00	150,000.00
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	66,435.00	26,750.00	25,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	17,378.00	8,688.00	8,500.00
56	Local License Fees/Court Fines	1911 / 1921			
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	18,959.00	18,353.00	18,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,247,107.00	1,223,985.00	1,218,761.00
72	Special Education Programs	3120	397,208.00	301,347.00	300,000.00
73	Special Education Transportation	3125			
74	Homestead Exemption	3130	47,338.00	20,023.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	17,890.00	14,530.00	1,500.00
77	Payments for High Ability Learners	3535	4,969.00	5,023.00	5,000.00
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	113,285.00	74,677.00	50,000.00
85	Other				
86	State Categorical Programs	3500's	30,287.00	32,249.00	30,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	2,134,915.00	2,120,535.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	140,040.00	33,706.00	55,227.00
91		4526-4528, 4531			
92					
93					
94	IDEA Programs	4512-4523	263,807.00		
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	21,591.00	27,129.00	25,000.00
98	Medicaid Administrative Activities in Public Schools	4709	5,123.00	1,438.00	1,500.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524	56.00		
101					
102					
103					
104	Vocational Education (Carl Perkins)	4525	2,920.00	251.00	99,500.00
105	Other Federal Categorical Receipts	4530	75,389.00	39,069.00	42,071.00
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301	2,941.00	34,862.00	
113	Sale of Property	5300	548.00		
114	Transfers from ______________________ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690	12,264.00	8,533.00	
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From ___________ Fund				
120	Total Available Resources Before Property Taxes		8,698,792.00	9,116,495.00	6,533,539.00
121	Personal and Real Property Taxes	1100	4,299,728.00	3,838,022.00	5,998,002.00
122	TOTAL RESOURCES AVAILABLE		12,998,520.00	12,954,517.00	12,531,541.00
123	Less: Disbursements & Transfers		8,071,540.00	8,461,037.00	
124	BALANCE FORWARD		4,926,980.00	4,493,480.00	

	PROPERTY TAX RECAP
1. Tax from Line 121	5,998,002.00
2. Compute County Treasurer's Commission at 1% of tax collections.	60,586.00
3. Total Personal and Real Property Tax Requirement	6,058,588.00

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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				502,838.00
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				502,838.00
14	TOTAL REQUIREMENTS				502,838.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		100,692.00	302,312.00	502,538.00
17	Investments, 9-1				
18	Total Beginning Balance		100,692.00	302,312.00	502,538.00
19	LOCAL SOURCES				
20	Interest	1510	1,620.00	226.00	300.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	200,000.00	200,000.00	
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		302,312.00	502,538.00	502,838.00
28	Less: Disbursements & Transfers		-	-	
29	BALANCE FORWARD		302,312.00	502,538.00	

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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		19,661.00		312,846.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		19,661.00	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				312,846.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				312,846.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		57,051.00	87,596.00	237,846.00
18	Investments, 9-1				
19	Total Beginning Balance		57,051.00	87,596.00	237,846.00
20	LOCAL SOURCES				
21	Interest	1510	206.00	250.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	50,000.00	150,000.00	75,000.00
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		107,257.00	237,846.00	312,846.00
29	Less: Disbursements & Transfers		19,661.00	-	
30	BALANCE FORWARD		87,596.00	237,846.00	

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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (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

$ 8,989,227.00 x .05 = 449,461.35

(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.

County-District # **07-0010**

ACTIVITIES FUND

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			396,851.00	375,000.00	692,672.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		396,851.00	375,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				692,672.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				692,672.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		301,202.00	277,672.00	292,672.00
18	Investments, 9-1				
19	Total Beginning Balance		301,202.00	277,672.00	292,672.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	248,321.00	240,000.00	250,000.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	125,000.00	150,000.00	150,000.00
27					
28	TOTAL RESOURCES AVAILABLE		674,523.00	667,672.00	692,672.00
29	Less: Disbursements & Transfers		396,851.00	375,000.00	
30	BALANCE FORWARD		277,672.00	292,672.00	

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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	123,713.00	323,473.00	100,000.00
3	Employee Benefits	200's			60,000.00
4	Purchased Services	300 / 400	9,361.00		15,000.00
5	Supplies & Materials (Excluding Food)	610	2,807.00		15,000.00
6	Food	630	189,665.00		317,057.00
7	Capital Outlay (New & Replacement)	731, 733, 739			100,000.00
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		325,546.00	323,473.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				607,057.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				607,057.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		50,864.00	116,189.00	157,057.00
18	Investments, 9-1				
19	Total Beginning Balance		50,864.00	116,189.00	157,057.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Sale of Lunches/Milk	1610-1650	147,282.00	133,425.00	150,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	1,051.00		
26	Anticipated Equipment Grant				100,000.00
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211			
29			102,538.00	80,916.00	125,000.00
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	140,000.00	150,000.00	75,000.00
32					
33	TOTAL RESOURCES AVAILABLE		441,735.00	480,530.00	607,057.00
34	Less: Disbursements & Transfers		325,546.00	323,473.00	
35	BALANCE FORWARD		116,189.00	157,057.00	

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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (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.

School District Total Debt Outstanding as of September 1, 2026

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, 2026:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2026-2027			$ -
2027-2028			$ -
2028-2029			$ -
2029-2030 and thereafter			$ -
Total All Years	**$ -**	**$ -**	**$ -**

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

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	67,329.00	9,850.00	200,000.00
3	Supplies	600			200,000.00
4	Capital Outlay (New Only)	700's	37,602.00		200,000.00
5	Site Acquisition & Improvements	710	70,305.00	92,483.00	200,000.00
6	Building Acquisition & Improvement	720	175,983.00	242,124.00	2,000,000.00
7	Loan Repayment	831 / 832		272,208.00	561,100.00
8	Safety, Security, and Accessibility		4,040.00	510.00	439,911.00
9	Interfund Loan/Repayment To _____________ Fund				
10	Total Disbursements & Transfers		355,259.00	617,175.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				3,801,011.00
12	TOTAL REQUIREMENTS				3,801,011.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		867,602.00	876,738.00	927,560.00
15	Investments, 9-1		1,885,243.00	1,966,602.00	2,026,015.00
16	County Treasurer's Balance, 9-1		71,217.00	47,416.00	50,000.00
17	Total Beginning Balance		2,824,062.00	2,890,756.00	3,003,575.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	901.00	1,170.00	1,000.00
20	Interest	1510	108,669.00	90,000.00	50,000.00
21					
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	2,275.00	2,858.00	
25	Pro-Rate Motor Vehicles	3180	862.00	1,426.00	1,000.00
26					
27	Property Tax Credit	3131	102,476.00	263,454.00	
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		3,039,245.00	3,249,664.00	3,055,575.00
37	Personal and Real Property Taxes	1100	206,770.00	371,086.00	745,436.00
38	TOTAL RESOURCES AVAILABLE		3,246,015.00	3,620,750.00	3,801,011.00
39	Less: Disbursements & Transfers		355,259.00	617,175.00	
40	BALANCE FORWARD		2,890,756.00	3,003,575.00	

	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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			346,014.00
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				346,014.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				346,014.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1			59,205.00	135,614.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1			11,854.00	10,000.00
16	Total Beginning Balance		-	71,059.00	145,614.00
17	LOCAL SOURCES				
18	Carline Tax	1115		134.00	
18	Interest	1510	189.00	223.00	250.00
20					
21	STATE SOURCES				
22	Homestead Exemption	3130	570.00	288.00	
23	Pro-Rate Motor Vehicle	3180	140.00	179.00	150.00
24					
25	Property Tax Credit	3131	25,621.00	26,507.00	
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		26,520.00	98,390.00	146,014.00
33	Personal and Real Property Taxes	1100	44,539.00	47,224.00	200,000.00
34	TOTAL RESOURCES AVAILABLE		71,059.00	145,614.00	346,014.00
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		71,059.00	145,614.00	

	PROPERTY TAX RECAP
1. Tax From Line 33	200,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	2,020.00
3. Total Personal and Real Property Tax Requirement.	202,020.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **07-0010**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's	99,976.00		
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		100,277.00	48,918.00
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		99,976.00	100,277.00	
15	TOTAL BUDGET OF DISBURSEMENTS				48,918.00
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				48,918.00
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1		40,793.00	72,275.00	47,918.00
20	Investments, 9-1				
21	Total Beginning Balance		40,793.00	72,275.00	47,918.00
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321	51,276.00	75,534.00	
24			182.00	386.00	1,000.00
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	80,000.00		
35					
36	TOTAL RESOURCES AVAILABLE		172,251.00	148,195.00	48,918.00
37	Less: Disbursements		99,976.00	100,277.00	
38	BALANCE FORWARD		72,275.00	47,918.00	

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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (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.

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

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

Checklist (/Budget_Document_Checklist.pdf)

2026/27 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	7,342,641
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	7,342,641
Total Allowable Budget Authority	A-780	7,342,641

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

2026/27 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2026/27 General Fund Budget of Disbursements & Transfers	B-100	8,989,227
2026/27 Special Grant Funds List	B-110	289,983
2026/27 Special Education Budget of Disbursements & Transfers	B-120	1,250,000
2026/27 General Fund Lid Exclusions	B-130	106,603
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,342,641
2026/27 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2025/26 Total Unused Budget Authority	B-160	0
2026/27 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0

2026/27 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

2026/27 Section C: Allowable Reserves and Total Reserves

2026/27 Applicable Allowable Reserve Percentage	C-170	45.00
2026/27 Total Allowable Reserves	C-180	4,045,152
2026/27 General Fund Necessary Cash Reserve	C-300	3,542,314
2026/27 Depreciation Fund Total Requirements	C-310	502,838
2026/27 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	4,045,152

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	918,550,711

2026/27 Section D: Property Tax Request Authority

2026/27 Property Tax Request Authority	D-110	7,498,254
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	7,498,254

2026/27 Property Tax Request General Fund	D-210	6,058,588
2026/27 Property Tax Request Special Building Fund	D-220	752,966
2026/27 Total Property Tax Request	D-230	6,811,554
2026/27 Unused Property Tax Request Authority	D-240	686,700
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	644,665

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

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	289,983

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:
Theresa Haarberg at theresa.haarberg@nebraska.gov (mailto:theresa.haarberg@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education – Integrated 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
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career and Technical Education Grants (State)	1.157	7,500
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	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
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	55,227
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0

ESEA Title III Grants – Language Instruction for English Learners	1.24	0
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	42,071
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
Expanded Learning Opportunity	1.27	0
Forest Service Grants (Conservation Education)	1.275	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 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	85,685
Immigrant Impact Education Grants	1.315	0
Indian Education Grants	1.325	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	0
Medicaid in Public Schools (MIPS)	1.365	0

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
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 Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Preschool Development Grant (PDG)	1.46	0
reVISION Action Grant	1.475	99,500
Save the Children Grant	1.49	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Summer Food Service Program	1.525	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	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 2026/27 school year, due to 2026/27's Retirement Contribution Increase being less than 7.35%, the exclusion request for 2026/27 will equal the 2024/25's Retirement Contribution Increase amount.

District Name & Number: ***07-0010***

Total total amount requested for the Retirement Contribution Increase Exclusion: **$106,603**

(This amount will populate from Tab 2)

Note: This amount should be entered on Schedule A of the 2026/27 School District Budget Form & it will then automatically upload to the 2026/27 LC-2, line B-130.

Complete the blue highlighted areas before submitting this form.

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

Rev. 2026

Nebraska Department of Education
School Finance & Organization Services

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

Request Date: ########

Nebraska Department of Education
School Finance & Organization Services

RE: 2026/27 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 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	4,213,551
Retirement Contribution Increase at 9.88%	1.20	416,299
Retirement Contribution Increase at 7.35%	1.30	309,696
Requested Retirement Contribution Increase	**1.40**	**106,603**

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,

Dt. Travis Miller
Hemingford Public Schools 07-0010

Complete the blue highlighted areas before submitting this form.

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

Rev. 2026

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 14th day of September, 2026 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 2024-2025 (1)	Actual/Estimated Disbursements & Transfers 2025-2026 (2)	Budgeted Disbursements & Transfers 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 8,071,540.00	$ 8,461,037.00	$ 8,989,227.00	$ 3,542,314.00	$ 6,533,539.00	$ 6,058,588.00
Depreciation	$ -	$ -	$ 502,838.00		$ 502,838.00	
Employee Benefit	$ 19,661.00	$ -	$ 312,846.00	$ -	$ 312,846.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 396,851.00	$ 375,000.00	$ 692,672.00	$ -	$ 692,672.00	
School Nutrition	$ 325,546.00	$ 323,473.00	$ 607,057.00	$ -	$ 607,057.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 355,259.00	$ 617,175.00	$ 3,801,011.00		$ 3,055,575.00	$ 752,966.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 346,014.00	$ -	$ 146,014.00	$ 202,020.00
Cooperative	$ 99,976.00	$ 100,277.00	$ 48,918.00	$ -	$ 48,918.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,268,833.00	$ 9,876,962.00	$ 15,300,583.00	$ 3,542,314.00	$ 11,899,459.00	$ 7,013,574.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 7,013,574.00	$ 7,013,574.00