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. Notices
II. Call Meeting to Order
  II.A. Roll Call
  II.B. Excuse Absent Board Member(s)
III. Special Hearing To Set Final Tax Request Meeting Agenda
  III.A. Conduct Hearing on the Property Tax Levy for 2026-2027 for the General Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund
IV. 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 $ 111.51

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

Federal I.D. Number 41-4352763

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	6,802,899.00	6,060,606.00	0.697823	0.659801	6,969,227.00	6,058,588.00	0.659581	-6%	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	752,968.00	0.086697	0.081973	3,601,011.00	752,968.00	0.081973	-5%	4%
Qualified Capital Purpose Undertaking Fund K-12	130,975.00	75,756.00	0.008723	0.008248	346,814.00	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	13,138,252.00	7,013,574.00	0.763547	-4%	4%

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

Notice of Special Hearing To Set Final Tax Request

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

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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%
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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%

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026

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

TO:
SCHOOL DISTRICT HEMINGFORD 10
PO BOX 217

HEMINGFORD, NE 69348

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWES

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
HEMINGFORD SCHOOL DIST-10	3	07-0010		162,155,801	3,768,134	146,066,812	2.58

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

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

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

Lindy Coleman

(signature of county assessor)

AUG 18 2026

(date)

COUNTY ASSESSOR DAWES COUNTY NEBRASKA

CC: County Clerk, DAWES County

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

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

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

Assessor's Use Only	5,594,652 Pers Prior	140,472,160 Real Prior
	8,737,836 Pers Value	153,417,965 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026
{certification required on or before August 20th of each year}

TO: HEMINGFORD PUBLIC SCHOOLS
TRAVIS MILLER
PO BOX 217
HEMINGFORD NE 69348-0217

TAXABLE VALUE LOCATED IN THE COUNTY OF BOX BUTTE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
HEMINGFORD 10	3	07-0010		728,965,782	1,839,679	696,042,303	0.26

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

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

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

Michelle Robinson
(signature of county assessor)

AUG 1 7 2026
(date)

CC: County Clerk, BOX BUTTE County
CC: County Clerk where school district is headquartered, if different county, ______ County

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

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

Assessor's Use Only
62,397,270 Pers Prior
54,477,745 Pers Value
633,645,033 Real Prior
674,488,037 Real Value

COUNTY ASSESSOR Seal SHERIDAN COUNTY, NE

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026

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

TO: HEMINGFORD SCHOOL DISTRICT 10
TRAVIS MILLER
P O BOX 217
HEMINGFORD, NE 69348-0217

TAXABLE VALUE LOCATED IN THE COUNTY OF SHERIDAN

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
HEMINGFORD 10	3	07-0010		27,429,128	724,594	26,392,967	2.75

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

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

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

Tina M. Skinner
(signature of county assessor)

AUG 20 2026
(date)

CC: County Clerk, SHERIDAN County
CC: County Clerk where school district is headquartered, if different county, BOX BUTTE County

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

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

Assessor's Use Only	5,160,834 Pers Prior	21,232,133 Real Prior
	5,325,513 Pers Value	22,103,615 Real Value

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2026/27 PROPERTY TAX REQUEST AUTHORITY CERTIFICATION

HEMINGFORD PUBLIC SCHOOLS (07-0010-000)

Total Certified Property Tax Request Authority	$7,498,254
Additional Base Growth % Allowed with Board Approval	7 %
Additional Property Tax Request Authority Allowed with Board Approval	$618,618
Maximum Certified Property Tax Request Authority Including Board Approved Amount	$8,116,872

SECTION A TOTAL BASE REVENUE CALCULATION

2025/26 Property Tax	$6,813,572
2023/24 Other Non-Property Tax	$402,640
2024/25 SPED	$397,208
2025/26 TEEOSA	$1,223,985
TOTAL BASE REVENUE CALCULATION	**$8,837,405**

SECTION B TOTAL BASE GROWTH PERCENTAGE

Base Growth	3.0000 %
Membership Growth	0.0000 %
LEP Growth	0.0000 %
Poverty Growth	0.0000 %
TOTAL BASE GROWTH RATE PERCENTAGE	**3.0000** %

SECTION C TOTAL CALCULATED REVENUE CAP FOR 2026/27

(Section A Total x Section B Total)

TOTAL REVENUE CAP	**$9,102,527**

SECTION D TOTAL PROPERTY TAX REQUEST AUTHORITY FOR 2026/27

(Section C Total Revenue Cap minus sum of items listed in this section)

2024/25 Other Non-Property Tax (minus)	$476,637
2025/26 SPED (minus)	$301,348
2026/27 TEEOSA (minus)	$1,218,761
2025/26 Unused Property Tax Authority (add)	$392,473
TOTAL CERTIFIED PROPERTY TAX REQUEST AUTHORITY	**$7,498,254**

SECTIONS E - G ADDITIONAL BOARD APPROVAL INFORMATION

Additional Base Growth % Allowed with Board Approval	7 %
Additional Property Tax Authority Allowed with Board Approval	$618,618
TOTALMAXIMUM CERTIFIED PROPERTY TAX REQUEST AUTHORITY INCLUDING BOARD APPROVED	**$8,116,872**

Some numbers may be rounded for presentation. For program contacts and additional information on how data was calculated visit **www.education.ne.gov/fos/budgeting-school-district/property-tax-authority**

06/26/2026

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

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 07-0010
Hemingford Public Schools

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

6,332,407.00 / 868,502,082.00 = 0.73 % (3)

2026 Real Growth Value per Assessor / Prior Year Total Property Valuation per Assessor

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.

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

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.

Comparison of 2025 Levied and Effective Non-Bond Taxes and Tax Rates by School District After All State Tax Credits 5.28.26

Source: Nebraska Department of Revenue, 2025 Certificate of Taxes Levied

Note: Total valuation excludes the Learning Community value, to avoid duplicating valuation in overlapping districts.

		2025/26 ADOPTED DISTRICT BUDGET (non-bond)			PROPERTY TAX CREDITS FROM STATE			EFFECTIVE TAX OUTCOME TO PROPERTY OWNER	
Agency ID	School Name	Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
00-9000	Learning Community of Douglas & Sarpy	103,893,268,728	14,367,541	0.013827	507,194	813,941	3,627,080	9,419,327	0.009066
01-0003	Kenesaw Public Schools	600,009,963	4,357,315	0.726207	41,473	470,618	1,133,483	2,711,741	0.451949
01-0018	Hastings Public Schools	1,862,265,437	18,995,109	1.020000	1,049,656	1,064,389	4,705,066	12,175,998	0.653827
01-0090	Adams Central Public Schools	2,541,951,108	14,308,034	0.562876	162,049	1,538,737	3,552,354	9,054,894	0.356218
01-0123	Silver Lake Public Schools	1,019,495,493	4,188,305	0.410821	24,033	636,730	1,078,445	2,449,097	0.240226
02-0009	Neligh-Oakdale Schools	804,119,022	5,032,869	0.625885	77,010	639,334	1,273,096	3,043,430	0.378480
02-0018	Elgin Public Schools	1,076,167,424	3,830,214	0.355912	13,121	716,657	973,299	2,127,136	0.197658
02-0115	Summerland Public Schools	1,545,588,726	6,165,993	0.398941	33,373	859,224	1,613,882	3,659,514	0.236772
03-0500	Arthur County Schools	298,397,740	2,434,352	0.815806	3,223	298,270	675,680	1,457,178	0.488334
04-0001	Banner County Public Schools	396,449,749	3,141,007	0.792282	11,877	321,098	756,297	2,051,736	0.517527
05-0071	Sandhills Public Schools	506,562,538	3,036,264	0.599384	7,836	453,792	800,965	1,773,672	0.350139
06-0001	Boone Central Schools	2,177,757,322	7,477,776	0.343370	45,128	1,541,879	1,949,109	3,941,661	0.180996
06-0017	St Edward Public Schools	639,982,450	3,466,616	0.541673	19,322	563,137	911,746	1,972,411	0.308198
06-0075	Riverside Public Schools	1,209,908,734	5,065,750	0.418688	30,379	1,001,618	1,329,257	2,704,496	0.223529
07-0006	Alliance Public Schools	1,449,992,540	12,670,013	0.873797	314,747	1,093,588	3,201,895	8,059,783	0.555850
07-0010	Hemingford Public Schools	868,515,587	6,889,451	0.793243	39,619	698,891	1,735,953	4,414,988	0.508337
08-0051	Boyd County Schools	901,222,133	5,227,460	0.580040	27,128	718,112	1,399,425	3,082,796	0.342068
09-0010	Ainsworth Community Schools	1,136,230,732	5,808,809	0.511234	78,495	737,887	1,659,436	3,332,992	0.293338
10-0002	Gibbon Public Schools	804,587,102	7,305,586	0.907991	137,959	600,563	1,827,999	4,739,065	0.589006
10-0007	Kearney Public Schools	5,564,258,307	52,628,419	0.945829	1,611,058	3,637,435	13,109,684	34,270,241	0.615900
10-0009	Elm Creek Public Schools	546,079,469	5,023,706	0.919958	92,809	432,114	1,298,935	3,199,848	0.585968
10-0019	Shelton Public Schools	476,049,762	4,547,988	0.955359	56,608	368,133	1,134,844	2,988,403	0.627750
10-0069	Ravenna Public Schools	932,597,930	5,834,740	0.625643	103,262	646,387	1,447,889	3,637,202	0.390008
10-0105	Pleasanton Public Schools	537,111,503	4,516,155	0.840822	59,331	360,170	1,173,972	2,922,683	0.544148
10-0119	Amherst Public Schools	491,632,777	3,360,638	0.683566	54,623	356,397	882,180	2,067,438	0.420525
11-0001	Tekamah-Herman Community Schs	1,228,858,238	8,245,358	0.670977	129,083	884,507	2,153,717	5,078,051	0.413233
11-0014	Oakland Craig Public Schools	729,449,488	5,772,703	0.791378	82,064	570,499	1,498,149	3,621,992	0.496538
11-0020	Lyons-Decatur Northeast Schs	730,951,574	4,554,172	0.623047	92,363	445,716	1,192,425	2,823,669	0.386300
12-0056	David City Public Schools	1,858,614,039	11,639,679	0.626255	125,892	1,447,992	2,954,556	7,111,239	0.382610
12-0502	East Butler Public Schools	1,302,997,233	8,270,650	0.634740	80,463	1,074,063	2,171,588	4,944,536	0.379474
13-0001	Plattsmouth Community Schools	1,199,217,959	12,878,525	1.073909	741,492	782,921	3,269,513	8,084,600	0.674156
13-0022	Weeping Water Public Schools	497,642,469	4,729,286	0.950337	72,559	344,956	1,181,565	3,130,205	0.629007
13-0032	Louisville Public Schools	787,813,609	7,641,799	0.970000	201,717	489,570	1,877,659	5,072,853	0.643915
13-0056	Conestoga Public Schools	1,129,173,055	9,752,792	0.863710	351,237	727,753	2,518,142	6,155,660	0.545148
13-0097	Elmwood-Murdock Public Schools	643,099,841	5,294,454	0.823270	71,961	478,470	1,370,606	3,373,417	0.524556
14-0008	Hartington Newcastle Public Schools	1,712,389,268	6,517,074	0.380583	56,476	1,144,454	1,680,966	3,635,177	0.212287
14-0045	Randolph Public Schools	1,101,536,893	3,509,126	0.318566	17,447	654,903	899,288	1,937,488	0.175890
14-0054	Laurel-Concord-Coleridge School	1,572,907,572	8,599,299	0.546713	57,945	1,217,836	2,246,846	5,076,673	0.322757
14-0101	Wynot Public Schools	281,111,342	2,183,632	0.776784	35,121	233,957	555,947	1,358,607	0.483299

		2025/26 ADOPTED DISTRICT BUDGET (non-bond)			PROPERTY TAX CREDITS FROM STATE			EFFECTIVE TAX OUTCOME TO PROPERTY OWNER	
Agency ID	School Name	Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
00-9000	Learning Community of Douglas & Sarpy	103,893,268,728	14,367,541	0.013827	507,194	813,941	3,627,080	9,419,327	0.009066
15-0010	Chase County Schools	1,694,292,827	8,696,941	0.513308	70,714	1,283,074	2,176,928	5,166,224	0.304919
15-0536	Wauneta-Palisade Public Schs	523,747,783	4,244,374	0.810384	54,984	484,186	1,113,015	2,592,190	0.494931
16-0006	Valentine Community Schools	1,914,012,632	8,880,670	0.463979	78,337	1,594,496	2,329,570	4,878,268	0.254871
16-0030	Cody-Kilgore Public Schs	270,239,076	1,909,685	0.706663	10,340	232,408	491,386	1,175,551	0.435004
17-0001	Sidney Public Schools	820,611,232	8,551,726	1.042115	319,358	482,335	2,150,368	5,599,665	0.682377
17-0003	Leyton Public Schools	489,763,747	4,227,281	0.863125	40,762	370,204	1,058,973	2,757,342	0.562994
17-0009	Potter-Dix Public Schools	404,255,665	3,143,438	0.777585	38,992	277,973	811,314	2,015,159	0.498486
18-0002	Sutton Public Schools	1,028,119,454	6,044,960	0.587962	38,866	830,298	1,560,471	3,615,324	0.351644
18-0011	Harvard Public Schools	501,320,589	3,782,187	0.754444	35,822	472,146	984,655	2,289,564	0.456707
19-0039	Leigh Community Schools	624,289,975	4,127,517	0.661153	35,865	474,452	1,067,649	2,549,551	0.408392
19-0058	Clarkson Public Schools	592,741,895	3,382,782	0.570700	26,844	394,421	879,783	2,081,734	0.351204
19-0070	Howells-Dodge Consolidated Schools	1,040,439,562	4,874,423	0.468496	41,989	757,285	1,250,661	2,824,488	0.271471
19-0123	Schuyler Community Schools	1,977,203,138	18,543,143	0.937846	270,475	1,674,683	4,831,340	11,766,645	0.595116
20-0001	West Point Public Schools	1,984,329,074	9,741,861	0.490939	137,261	1,464,247	2,547,422	5,592,930	0.281855
20-0020	Bancroft-Rosalie Comm Schools	612,370,247	2,787,023	0.455120	19,443	363,687	726,974	1,676,918	0.273841
20-0030	Wisner-Pilger Public Schools	1,348,137,080	6,292,264	0.466737	46,148	1,043,038	1,655,977	3,547,101	0.263111
21-0015	Anselmo-Merna Public Schools	706,989,373	3,622,324	0.512358	18,888	505,767	934,176	2,163,492	0.306015
21-0025	Broken Bow Public Schools	1,091,202,794	7,577,520	0.694418	157,810	725,564	1,971,294	4,722,852	0.432812
21-0044	Ansley Public Schools	411,577,119	3,379,387	0.821081	32,269	363,535	876,646	2,106,937	0.511918
21-0084	Sargent Public Schools	410,873,300	3,282,066	0.798801	35,908	374,786	875,684	1,995,689	0.485719
21-0089	Arnold Public Schools	520,147,642	3,493,739	0.671681	26,990	422,753	904,699	2,139,297	0.411287
21-0180	Callaway Public Schools	530,078,809	3,682,438	0.694695	33,419	443,543	962,961	2,242,515	0.423053
22-0011	So Sioux City Community Schs	1,717,763,296	14,776,735	0.860230	537,220	1,029,782	3,582,942	9,626,791	0.560426
22-0031	Homer Community Schools	621,928,659	3,571,742	0.574300	43,701	468,958	940,509	2,118,573	0.340646
23-0002	Chadron Public Schools	762,256,998	7,326,861	0.961204	200,006	578,308	1,928,300	4,620,246	0.606127
23-0071	Crawford Public Schools	315,476,007	3,435,833	1.089093	76,531	251,423	858,170	2,249,709	0.713116
24-0001	Lexington Public Schools	1,535,546,714	13,472,553	0.877377	254,045	1,207,721	3,346,819	8,663,967	0.564227
24-0004	Overton Public Schools	477,027,949	3,718,208	0.779452	49,858	403,157	940,459	2,324,735	0.487337
24-0011	Cozad Community Schools	1,136,726,389	10,611,813	1.107834	204,335	824,931	2,630,037	6,952,511	0.611626
24-0020	Gothenburg Public Schools	1,168,198,374	11,289,702	0.966419	197,965	969,087	2,815,960	7,306,689	0.625466
24-0101	Sumner-Eddyville-Miller Schs	502,997,777	4,362,329	0.872576	31,396	432,586	1,133,436	2,764,912	0.549687
25-0025	Creek Valley Schools	553,052,025	3,796,146	0.686398	66,604	359,743	998,377	2,371,422	0.428788
25-0095	South Platte Public Schools	618,696,780	3,567,412	0.576600	38,777	426,689	917,929	2,184,017	0.353003
26-0001	Ponca Public Schools	691,987,237	5,539,690	0.800547	75,966	526,018	1,425,946	3,511,760	0.507489
26-0070	Allen Consolidated Schools	537,300,363	2,760,518	0.513775	22,150	405,174	745,991	1,587,205	0.295404
26-0561	Emerson-Hubbard Public Schools	700,186,561	3,694,287	0.527614	33,652	514,606	974,062	2,171,967	0.310198
27-0001	Fremont Public Schools	4,128,449,811	36,748,490	0.890128	1,516,719	2,499,607	8,895,765	23,836,399	0.577369
27-0062	Scribner-Snyder Community Schs	682,503,127	3,926,973	0.575378	51,937	516,948	995,166	2,362,922	0.346214
27-0594	Logan View Public Schools	1,194,921,185	7,494,331	0.627182	69,068	860,312	1,912,541	4,652,411	0.389349
27-0595	North Bend Central Public Schs	1,480,688,981	7,809,642	0.527433	101,897	1,022,409	2,005,648	4,679,688	0.316048
28-0001	Omaha Public Schools	36,440,917,675	353,524,505	0.970130	14,021,309	19,510,022	88,113,805	231,879,369	0.636316
28-0010	Elkhorn Public Schools	11,922,106,795	82,847,988	0.694910	1,336,888	4,974,109	21,635,654	54,901,337	0.460500

		2025/26 ADOPTED DISTRICT BUDGET (non-bond)			PROPERTY TAX CREDITS FROM STATE			EFFECTIVE TAX OUTCOME TO PROPERTY OWNER	
Agency ID	School Name	Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
00-9000	Learning Community of Douglas & Sarpy	103,893,268,728	14,367,541	0.013827	507,194	813,941	3,627,080	9,419,327	0.009066
28-0015	Douglas Co West Community Schs	1,936,908,755	13,482,450	0.696080	269,534	898,473	3,346,039	8,968,404	0.463027
28-0017	Millard Public Schools	17,211,573,503	167,812,833	0.975000	5,091,851	9,610,486	42,974,459	110,136,036	0.639895
28-0054	Ralston Public Schools	2,633,749,125	24,687,183	0.937340	737,805	1,275,013	5,950,921	16,723,445	0.634967
28-0059	Bennington Public Schools	3,098,357,290	30,983,585	1.000000	821,264	1,498,621	8,132,658	20,531,042	0.662643
28-0066	Westside Community Schools	5,205,696,555	44,525,376	0.855320	1,142,659	2,564,421	11,402,922	29,415,373	0.565061
29-0117	Dundy Co Stratton Public Schs	1,194,740,704	6,370,719	0.533229	47,443	841,955	1,606,847	3,874,474	0.324294
30-0025	Fillmore Central Public Schs	1,401,054,650	7,407,118	0.528681	82,781	854,445	1,925,799	4,544,094	0.324334
30-0054	Shickley Public Schools	616,052,860	4,558,796	0.740000	7,827	571,962	1,219,216	2,759,790	0.447979
31-0506	Franklin Public Schools	554,009,114	4,558,640	0.822844	63,998	455,672	1,233,710	2,805,260	0.506356
32-0046	Maywood Public Schools	451,368,958	3,725,292	0.825332	28,149	391,845	916,885	2,388,414	0.529149
32-0095	Eustis-Farnam Public Schools	582,085,425	4,343,506	0.746197	37,044	498,436	1,058,103	2,749,923	0.472426
32-0125	Medicine Valley Public Schools	392,569,830	4,121,983	1.050000	41,516	359,752	995,431	2,725,285	0.694217
33-0018	Arapahoe Public Schools	669,506,310	4,363,957	0.651816	42,440	484,192	1,079,819	2,757,505	0.411871
33-0021	Cambridge Public Schools	485,983,204	3,966,551	0.816190	46,699	404,127	983,266	2,532,458	0.521100
33-0540	Southern Valley Schools	1,126,221,552	7,005,387	0.622025	57,236	895,169	1,858,174	4,194,808	0.372467
34-0001	Southern School District 1	604,407,272	6,117,288	1.012112	141,472	562,400	1,551,527	3,861,889	0.638955
34-0015	Beatrice Public Schools	1,903,261,636	17,368,526	0.912565	675,302	1,392,836	4,162,569	11,137,819	0.585196
34-0034	Freeman Public Schools	855,989,319	5,021,625	0.586645	58,079	595,192	1,249,710	3,118,644	0.364332
34-0100	Diller-Odell Public Schools	816,176,733	4,522,532	0.554111	37,076	586,814	1,089,803	2,808,839	0.344146
35-0001	Garden County Schools	1,015,799,392	3,761,149	0.370264	27,411	501,804	989,123	2,242,811	0.220793
36-0100	Burwell Public Schools	650,686,320	5,165,877	0.793912	76,737	530,656	1,368,521	3,189,963	0.490246
37-0030	Elwood Public Schools	863,150,769	3,978,769	0.460958	54,593	608,776	1,009,935	2,305,465	0.267099
38-0011	Hyannis Area Schools	833,442,148	2,864,983	0.343752	4,671	575,849	758,105	1,526,358	0.183139
39-0060	Central Valley Public Schools	1,139,998,358	7,495,636	0.657512	62,686	967,402	1,957,242	4,508,306	0.395466
40-0002	Grand Island Public Schools	5,247,426,717	49,747,447	0.948034	2,218,771	3,109,452	12,520,376	31,898,847	0.607895
40-0082	Northwest Public Schools	1,358,782,521	6,955,347	0.511880	140,666	900,887	1,766,620	4,147,174	0.305212
40-0083	Wood River Rural Schools	1,004,552,696	8,571,837	0.853298	109,954	763,545	2,153,119	5,545,219	0.552009
40-0126	Doniphan-Trumbull Public Schs	921,076,481	7,151,189	0.776394	91,869	746,840	1,849,695	4,462,785	0.484518
41-0002	Giltner Public Schools	474,161,499	3,060,611	0.645478	13,401	451,571	804,669	1,790,971	0.377713
41-0091	Hampton Public School	470,599,290	2,778,111	0.590334	23,844	375,025	725,102	1,654,140	0.351497
41-0504	Aurora Public Schools	2,290,933,675	15,497,794	0.676483	247,818	1,892,720	3,928,459	9,428,797	0.411570
42-0002	Alma Public Schools	559,827,513	4,592,265	0.820300	97,100	489,452	1,233,469	2,772,245	0.495196
43-0079	Hayes Center Public Schools	513,744,567	2,960,527	0.576263	6,022	467,813	775,858	1,710,833	0.333012
44-0070	Hitchcock Co Sch System	565,397,765	4,254,435	0.752466	51,696	442,688	1,101,107	2,658,944	0.470278
45-0007	O'Neill Public Schools	1,540,175,611	9,442,847	0.613102	106,760	1,177,595	2,659,856	5,498,637	0.357014
45-0044	Stuart Public Schools	245,298,405	2,121,512	0.864870	26,675	182,436	583,805	1,328,597	0.541625
45-0137	Chambers Public Schools	400,517,009	2,595,254	0.647976	15,620	328,522	737,531	1,513,581	0.377907
45-0239	West Holt Public Schools	1,384,237,600	6,620,961	0.478311	44,531	943,758	1,830,341	3,802,331	0.274688
46-0001	Mullen Public Schools	780,022,059	3,275,501	0.419923	14,364	623,082	873,577	1,764,478	0.226209
47-0001	St Paul Public Schools	839,796,600	7,511,118	0.894396	201,455	768,389	1,953,196	4,588,079	0.546332
47-0100	Centura Public Schools	759,143,911	6,629,226	0.873249	155,797	664,963	1,722,422	4,086,043	0.538244
47-0103	Elba Public Schools	200,627,694	1,921,136	0.957561	17,232	203,919	505,019	1,194,966	0.595614

		2025/26 ADOPTED DISTRICT BUDGET (non-bond)			PROPERTY TAX CREDITS FROM STATE			EFFECTIVE TAX OUTCOME TO PROPERTY OWNER	
Agency ID	School Name	Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
00-9000	Learning Community of Douglas & Sarpy	103,893,268,728	14,367,541	0.013827	507,194	813,941	3,627,080	9,419,327	0.009066
48-0008	Fairbury Public Schools	1,613,937,827	12,895,718	0.799021	196,797	1,218,987	3,197,160	8,282,774	0.513203
48-0300	Tri County Public Schools	1,204,164,129	7,616,346	0.632500	78,305	875,870	1,832,863	4,829,308	0.401051
48-0303	Meridian Public Schools	572,632,106	3,003,779	0.524556	20,740	441,122	780,293	1,761,624	0.307636
49-0033	Sterling Public Schools	472,308,422	3,234,652	0.684860	40,773	387,745	812,360	1,993,774	0.422134
49-0050	Johnson Co Central Public Schs	1,070,833,716	10,127,817	0.945788	132,437	971,879	2,545,714	6,477,787	0.604929
50-0001	Wilcox-Hildreth Public Schools	986,558,570	6,311,100	0.639708	32,128	845,915	1,660,208	3,772,849	0.382425
50-0501	Axtell Community Schools	754,540,105	5,130,945	0.680009	54,515	631,628	1,352,337	3,092,465	0.409848
50-0503	Minden Public Schools	1,747,233,086	11,617,295	0.664896	148,845	1,356,567	3,034,456	7,077,427	0.405065
51-0001	Ogallala Public Schools	1,748,235,665	11,275,879	0.644985	309,442	1,240,861	2,927,320	6,798,255	0.388864
51-0006	Paxton Consolidated Schools	671,709,873	3,265,643	0.486168	24,317	455,985	842,922	1,942,419	0.289175
52-0100	Keya Paha County Schools	710,105,554	2,895,656	0.407777	9,912	588,027	682,055	1,615,663	0.227524
53-0001	Kimball Public Schools	998,183,209	6,937,385	0.695000	123,303	496,516	1,470,708	4,846,858	0.485568
54-0013	Creighton Community Public Schools	717,941,793	4,637,252	0.645908	52,423	630,171	1,242,152	2,712,506	0.377817
54-0096	Crofton Community Schools	900,965,570	5,479,729	0.608205	67,939	730,746	1,469,594	3,211,450	0.356445
54-0501	Niobrara Public Schools	286,322,380	1,853,940	0.647499	16,116	255,352	503,876	1,078,596	0.376707
54-0505	Isanti Community School	8,674,516	81,800	0.942981	836	8,977	22,685	49,301	0.568348
54-0576	Wausa Public Schools	545,996,142	3,491,811	0.639519	22,210	481,423	939,423	2,048,756	0.375233
54-0583	Verdigre Public Schools	428,937,581	2,843,888	0.663006	28,423	357,170	774,799	1,683,497	0.392481
54-0586	Bloomfield Community Schools	905,999,894	5,023,586	0.554479	32,972	763,697	1,345,337	2,881,580	0.318055
55-0001	Lincoln Public Schools	39,670,305,901	367,078,895	0.925324	12,949,370	24,817,168	97,165,084	232,147,273	0.585192
55-0145	Waverly School District 145	2,899,689,371	23,802,687	0.820870	563,166	2,170,012	6,265,860	14,803,650	0.510525
55-0148	Malcolm Public Schools	653,081,634	4,528,116	0.693346	140,290	479,734	1,231,509	2,676,583	0.409839
55-0160	Norris School Dist 160	2,753,327,167	20,070,879	0.728968	572,821	2,006,598	5,370,585	12,120,875	0.440226
55-0161	Raymond Central Public Schools	1,205,773,005	9,623,951	0.798156	319,908	935,025	2,566,751	5,802,267	0.481207
56-0001	North Platte Public Schools	3,359,065,722	31,460,405	0.936582	1,170,143	2,245,823	7,977,085	20,067,353	0.597409
56-0006	Brady Public Schools	424,475,084	3,300,931	0.777650	32,593	326,099	868,458	2,073,781	0.488552
56-0007	Maxwell Public Schools	410,205,560	2,301,712	0.561112	18,044	253,902	598,860	1,430,906	0.348827
56-0037	Hershey Public Schools	700,556,798	5,871,654	0.838141	76,663	497,375	1,497,123	3,800,493	0.542496
56-0055	Sutherland Public Schools	520,288,251	4,878,514	0.937656	69,577	425,028	1,237,259	3,146,649	0.604790
56-0565	Wallace Public Sch Dist 65 R	628,175,363	4,349,192	0.692353	18,860	495,262	1,096,258	2,738,813	0.435995
57-0501	Stapleton Public Schools	460,499,497	3,026,342	0.657186	24,617	369,045	801,537	1,831,144	0.397643
58-0025	Loup County Public Schools	448,730,692	2,536,233	0.565216	14,504	411,637	657,842	1,452,250	0.323635
59-0001	Madison Public Schools	1,147,219,350	7,990,969	0.696551	77,592	922,763	2,086,520	4,904,094	0.427477
59-0002	Norfolk Public Schools	4,294,673,752	37,522,572	0.873700	1,219,478	2,740,258	8,870,544	24,692,293	0.574952
59-0005	Battle Creek Public Schools	918,155,848	5,524,691	0.601716	71,181	633,414	1,454,346	3,365,751	0.366577
59-0013	Newman Grove Public Schools	880,623,513	4,065,638	0.461677	28,710	609,384	1,075,822	2,351,722	0.267052
59-0080	Elkhorn Valley Schools	1,030,853,449	5,766,824	0.559422	58,478	723,436	1,506,998	3,477,912	0.337382
60-0090	Mc Pherson County Schools	410,632,800	2,855,633	0.695421	6,896	398,535	760,338	1,689,864	0.411527
61-0004	Central City Public Schools	1,364,882,925	9,937,657	0.728095	198,389	1,011,444	2,524,416	6,203,409	0.454501
61-0049	Palmer Public Schools	393,246,000	3,176,489	0.807760	47,433	349,941	845,426	1,933,688	0.491725
62-0021	Bayard Public Schools	418,475,659	4,356,952	1.041146	98,491	331,850	1,099,603	2,827,007	0.675549
62-0063	Bridgeport Public Schools	819,771,981	7,106,739	0.866915	78,062	594,604	1,750,974	4,683,099	0.571268

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Agency ID	School Name	Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
00-9000	Learning Community of Douglas & Sarpy	103,893,268,728	14,367,541	0.013827	507,194	813,941	3,627,080	9,419,327	0.009066
63-0001	Fullerton Public Schools	683,332,821	4,838,963	0.705416	54,641	568,018	1,276,688	2,939,617	0.430188
63-0030	Twin River Public Schools	1,338,533,854	7,524,925	0.562176	79,576	835,912	1,969,051	4,640,386	0.346677
64-0023	Johnson-Brock Public Schools	679,664,610	3,526,480	0.518856	24,731	502,478	902,999	2,096,272	0.308427
64-0029	Auburn Public Schools	944,861,042	9,276,230	0.981756	165,500	808,303	2,366,754	5,935,673	0.628206
65-0011	Superior Public Schools	652,416,621	6,358,828	0.974656	83,757	510,124	1,568,033	4,196,913	0.643287
18-0501	Sandy Creek Schools	1,352,269,442	8,230,314	0.608629	68,100	1,101,309	2,089,928	4,970,977	0.367603
65-0005	Lawrence - Nelson Public Schools	577,175,373	4,754,547	0.823760	27,946	455,476	1,163,975	3,107,151	0.538337
66-0027	Syracuse-Dunbar-Avoca Schools	1,252,647,570	8,693,813	0.694035	152,296	941,302	2,243,845	5,356,370	0.427604
66-0111	Nebraska City Public Schools	1,385,690,825	12,000,527	0.866032	377,838	928,427	2,987,904	7,706,359	0.556138
66-0501	Palmyra District O R 1	951,260,088	6,538,001	0.687299	166,687	567,176	1,672,080	4,132,057	0.434377
67-0001	Pawnee City Public Schools	451,426,986	3,788,125	0.839143	40,199	400,716	982,571	2,364,638	0.523814
67-0069	Lewiston Consolidated Schools	615,772,463	3,328,569	0.540551	23,213	496,592	865,660	1,943,103	0.315555
68-0020	Perkins County Schools	1,565,849,972	7,269,924	0.464279	53,863	1,068,229	1,885,274	4,262,558	0.272220
69-0044	Holdrege Public Schools	1,593,762,366	11,871,966	0.744901	213,991	1,262,063	3,011,752	7,384,160	0.463316
69-0054	Bertrand Public Schools	808,678,747	5,548,407	0.686107	23,290	722,984	1,386,753	3,415,381	0.422341
69-0055	Loomis Public Schools	677,171,292	3,607,586	0.532743	14,338	564,365	938,572	2,090,312	0.308683
70-0002	Pierce Public Schools	1,235,169,797	9,512,189	0.770111	156,172	1,127,056	2,401,331	5,827,630	0.471808
70-0005	Plainview Public Schools	1,055,731,434	5,561,505	0.526791	44,936	833,900	1,378,319	3,304,351	0.312992
70-0542	Osmond Community Schools	598,512,419	3,586,775	0.599281	26,123	504,143	886,195	2,170,314	0.362618
71-0001	Columbus Public Schools	3,077,229,414	29,704,101	0.965286	1,279,190	2,074,218	7,442,210	18,908,483	0.614465
71-0005	Lakeview Community Schools	2,108,025,401	10,291,478	0.488204	107,678	1,439,221	2,568,110	6,176,469	0.292998
71-0067	Humphrey Public Schools	1,255,496,964	4,990,544	0.397495	37,217	823,483	1,264,768	2,865,076	0.228203
72-0015	Cross County Community Schools	1,128,340,940	5,842,701	0.517813	50,728	878,367	1,528,233	3,385,372	0.300031
72-0019	Osceola Public Schools	714,566,482	4,698,867	0.657582	64,080	589,913	1,250,571	2,794,303	0.391049
72-0032	Shelby - Rising City Public Schools	1,078,387,126	5,352,258	0.496320	57,824	765,813	1,387,351	3,141,271	0.291293
72-0075	High Plains Community Schools	1,129,034,525	5,961,411	0.528009	53,323	939,412	1,579,657	3,389,019	0.300170
73-0017	Mc Cook Public Schools	1,125,844,720	9,726,606	0.863937	340,478	793,088	2,437,193	6,155,847	0.546776
73-0179	Southwest Public Schools	925,460,858	4,061,536	0.432811	36,831	643,603	1,036,893	2,344,210	0.253302
74-0056	Falls City Public Schools	1,368,716,159	8,755,420	0.639680	99,213	1,056,186	2,324,802	5,275,220	0.385414
74-0070	Humboldt Table Rock Steinauer	1,112,981,521	6,002,777	0.539341	48,682	848,299	1,591,746	3,514,049	0.315733
75-0100	Rock County Public Schools	870,636,506	3,956,581	0.454446	12,046	584,530	1,093,532	2,266,472	0.260324
76-0002	Crete Public Schools	1,790,947,082	17,609,981	0.983277	577,054	1,356,739	4,544,812	11,131,376	0.621536
76-0044	Dorchester Public School	473,154,938	3,681,902	0.778159	37,555	380,637	911,568	2,352,140	0.497118
76-0090	Exeter-Miligan-Friend	1,449,080,870	8,083,069	0.553954	57,066	1,077,909	2,114,795	4,833,299	0.333542
76-0082	Wilber-Clatonia Public Schools	937,466,664	7,212,981	0.769411	105,825	728,006	1,761,279	4,617,871	0.492590
77-0001	Bellevue Public Schools	5,305,125,638	54,398,758	1.025400	4,012,595	2,777,201	13,422,066	34,186,896	0.644413
77-0027	Papillion La Vista Community Schools	10,215,439,849	93,943,229	0.919620	4,919,508	5,156,270	23,407,699	60,459,752	0.591847
77-0037	Gretna Public Schools	6,200,440,700	60,033,909	0.968220	1,829,535	3,014,691	15,469,802	39,719,881	0.640598
77-0046	Springfield Platteview Community Schools	3,722,952,837	17,211,322	0.462303	272,282	1,458,563	4,184,655	11,295,822	0.303410
78-0001	Ashland-Greenwood Public Schs	1,560,494,033	9,488,759	0.608061	195,666	825,431	2,465,106	6,002,555	0.384657
78-0009	Yutan Public Schools	497,658,863	4,431,672	0.890504	129,080	369,077	1,149,622	2,783,893	0.559398
78-0039	Wahoo Public Schools	1,517,497,398	13,372,339	0.881210	392,423	1,187,167	3,427,067	8,365,682	0.551281

		2025/26 ADOPTED DISTRICT BUDGET (non-bond)			PROPERTY TAX CREDITS FROM STATE			EFFECTIVE TAX OUTCOME TO PROPERTY OWNER	
Agency ID	School Name	Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
00-9000	Learning Community of Douglas & Sarpy	103,893,268,728	14,367,541	0.013827	507,194	813,941	3,627,080	9,419,327	0.009066
78-0072	Mead Public Schools	554,751,875	4,635,512	0.835601	76,600	450,361	1,157,698	2,950,854	0.531923
78-0107	Cedar Bluffs Public Schools	396,987,001	3,311,117	0.834062	76,361	317,520	842,419	2,074,817	0.522641
79-0002	Minatare Public Schools	66,963,370	593,133	0.885755	23,248	42,851	147,128	379,906	0.567334
79-0011	Morrill Public Schools	512,853,745	5,084,333	0.991379	135,942	389,740	1,287,593	3,271,058	0.637815
79-0016	Gering Public Schools	1,117,510,999	12,069,000	1.079988	704,462	671,758	3,042,180	7,650,600	0.684611
79-0031	Mitchell Public Schools	427,361,521	3,370,582	0.788694	138,991	288,574	856,621	2,086,396	0.488204
79-0032	Scottsbluff Public Schools	2,118,854,402	15,075,018	0.711469	628,788	1,125,300	3,795,237	9,525,692	0.449568
80-0005	Milford Public Schools	917,341,245	7,370,461	0.803459	153,808	744,784	1,987,265	4,484,603	0.488870
80-0009	Seward Public Schools	2,192,175,205	14,339,194	0.654108	347,771	1,476,646	3,806,655	8,708,123	0.397237
80-0567	Centennial Public Schools	2,017,164,537	8,140,147	0.403544	64,883	1,366,980	2,112,813	4,595,471	0.227818
81-0003	Hay Springs Public Schools	238,423,567	2,084,452	0.874262	31,981	200,390	538,913	1,313,167	0.550771
81-0010	Gordon-Rushville Public Schs	1,269,529,987	8,643,796	0.680864	88,667	1,047,113	2,309,408	5,198,607	0.409491
82-0001	Loup City Public Schools	874,302,367	5,290,763	0.605140	70,507	724,108	1,370,306	3,125,843	0.357524
82-0015	Litchfield Public Schools	327,665,614	2,753,218	0.840251	19,630	300,215	710,416	1,722,957	0.525828
83-0500	Sioux County Public Schools	664,927,846	3,825,609	0.575340	13,341	570,201	1,045,631	2,196,436	0.330327
84-0003	Stanton Community Schools	928,773,124	6,445,806	0.694012	89,158	811,374	1,655,475	3,889,799	0.418810
85-0060	Deshler Public Schools	686,882,485	4,856,095	0.706976	28,958	592,374	1,206,927	3,027,837	0.440809
85-0070	Thayer Central Community Schs	1,105,170,319	6,289,115	0.569063	67,729	881,352	1,621,143	3,718,892	0.336499
85-2001	Bruning-Davenport Unified System	1,087,303,331	4,990,040	0.458937	16,573	806,356	1,280,703	2,886,408	0.265465
86-0001	Thedford Public Schools	401,516,935	2,853,021	0.710559	9,640	371,977	716,776	1,754,627	0.437000
87-0001	Pender Public Schools	821,819,127	5,733,756	0.697690	40,126	661,262	1,445,690	3,586,678	0.436432
87-0013	Walthill Public Schools	247,738,220	2,596,654	1.048143	15,881	222,591	646,724	1,711,457	0.690833
87-0016	Umo N Ho N Nation Public Schs	28,161,892	-	-	-	-	-	-	-
87-0017	Winnebago Public Schools District 17	155,479,617	1,632,476	1.049960	4,600	137,766	415,067	1,075,043	0.691436
88-0005	Ord Public Schools	1,087,322,601	7,265,793	0.668227	102,551	757,130	1,889,937	4,516,175	0.415348
88-0021	Arcadia Public Schools	211,536,686	2,056,034	0.971950	13,600	190,807	549,232	1,302,394	0.615683
89-0001	Blair Community Schools	3,001,890,648	20,700,189	0.689571	593,771	1,850,817	5,007,888	13,247,714	0.441312
89-0003	Fort Calhoun Community Schs	719,596,104	7,124,007	0.990000	275,394	508,352	1,778,123	4,562,138	0.633986
89-0024	Arlington Public Schools	1,020,381,431	7,669,621	0.751642	180,784	730,375	1,945,870	4,812,592	0.471646
90-0017	Wayne Community Schools	1,501,801,098	10,335,166	0.688184	104,023	1,078,352	2,723,865	6,428,926	0.428081
90-0560	Wakefield Public Schools	774,130,295	5,999,995	0.775062	39,818	644,004	1,503,397	3,812,776	0.492524
90-0595	Winside Public Schools	678,831,641	4,059,369	0.597993	28,377	540,321	1,083,383	2,407,288	0.354622
91-0002	Red Cloud Community Schools	491,276,864	3,928,394	0.799628	35,889	425,102	1,022,980	2,444,423	0.497565
91-0074	Blue Hill Community Schools	495,493,612	3,821,602	0.771271	44,668	398,456	987,433	2,391,044	0.482558
92-0045	Wheeler Central Schools	830,144,415	4,013,463	0.483465	8,928	647,429	1,085,859	2,271,247	0.273597
93-0012	York Public Schools	1,701,949,616	13,958,744	0.820162	348,502	1,194,446	3,433,781	8,982,016	0.527749
93-0083	Mc Cool Junction Public Schs	514,262,114	3,299,583	0.641615	22,319	461,260	829,500	1,986,504	0.386282
93-0096	Heartland Community Schools	1,140,480,743	5,026,591	0.440743	36,910	768,524	1,279,171	2,941,986	0.257960
	State Totals	379,118,936,108	2,976,438,667	0.785094	80,902,439	251,192,467	760,533,284	1,883,810,477	0.496892