Axtell Community School
Board of Education Meeting
Wednesday, September 9, 2026
7:00 PM
Axtell Community School Library

The board reserves the right to move agenda items to accommodate the flow of the meeting.

1. Call meeting to order, roll call.
   Present: Linda Almquist, Kurt Behrhorst, Bette Dimon, Ty Fickenscher, Jeff Halvorsen, Matt Strolberg. The special meeting of the Axtell Community School Board of Education is called to order on Septmber 9th, 2026 at 7:00pm, in the Axtell Community School Library.

2. Open meeting law is posted and recognized. Publication of Meeting-notice was provided according to policy.

3. Recognition of guests and request for public comment.

4. Discussion Items

4.a. 2026-2027 Budget Booklet and Tax Request Presentation

4.b. Discussion and Q&A

5. Motion to Adjourn

6. Next Board Meeting:
   Budget/Tax Hearing: Wednesday, September 16th @ 6:30PM
   September School Board Meeting: Wednesday, September 16th Immediately After Budget and Tax Request Hearings

Axtell Community Schools

Budget Workshop

2026-2027

Axtell Core Values

The mission of the Axtell Community School, in cooperation with family and community, is to prepare lifelong learners for tomorrow's challenges by offering quality opportunities in a climate that supports learning and responsibility.

Prepared by :

Dr. Chelesa Feusner
Superintendent

Supported By:

Jennifer Bergstrom
Bookkeeper

Budget Process

- Fiscal Year for Schools – Sept. 1 to Aug. 31
- Budget must be adopted and submitted to the state by September 30.
- The discussion we have tonight does not constitute a hearing, and no action will be taken on the budget. On September 16th we will have a budget hearing and a property tax request hearing prior to our regular board meeting. The school board will be asked to approve the 2026-2027 budget and tax asking during that regular meeting.

Goals for Budget Workshop

1. Review past and present financial situation
2. Explain proposed budget changes
3. Describe the effect this proposed budget would have on local property taxes
4. Receive direction from Board Members on any proposed changes

BUDGET SNAPSHOT

The pages that follow provide detailed information about the budget snapshot and the overall financial status of Axtell Public Schools.

A few key factors to remember about this year's financial planning.

- [ ] **Our calculation of allowable growth percentage for the 26-27 school year is based on last year's request+2% allowable growth.**
  Prior year non-bonded property tax request = $5,131,572.00
  2% allowable growth = $102,631.44
  Our increase is $67,669 TOTAL

- [ ] **It's important to remember we lost $71,532 in state aid.**

- [ ] Total Property Tax Request (without needing to attend the joint public hearing) = $5,234,203.44
  Request = $5,232,575 which is within the allowable growth.

Explanation of increases you will see in the budget:

- Wages Axtell Community Schools has committed to attracting, developing, and retaining high-quality staff by ensuring competitive wages in support of our mission and objectives. This year the overall raise for all staff was 3.311%
- Benefits This includes insurance, retirement, FICA, SS. The 2026-2027 estimate is reflective of a 7.25% increase in health insurance rates.
- Building, Grounds, & Fleet Maintenance I have included an increase to account for a potential rise in fuel costs and general maintenance products such as tires and oil. In addition, we have identified several building projects that need attention. The proposed budget provides the resources needed to plan for the maintenance of our building, grounds, and fleet, and plan for the future.

Snapshot Summary Information

Enrollment
PK-12 (as of August 18) = 323

Valuation	**25-26**	**26-27**	**Difference**
Phelps County	211,173,336	239,217,460	+28,044,124
Kearney County	543,459,519	573,292,998	+29,833,479
Total	754,632,855	812,510,458	+57,877,603

Levy	**25-26**	**26-27**	**Difference**
General Fund	.639853	.59427	-7%
Bond	.085461	.073533	-14%
Special Building	.040156	.049727	24%
Overall Levy	.7655470	.717534	-6%

*Decrease of **0.0480130**

Tax Asking	**25-26**	**26-27**	**Difference**
General Fund	$4,828,542	$4,828,535	-$7
Bond	$487,879	$454,545	-$33,334
Special Building	$303,030	$404,040	+$101,010
Overall Total	$5,619,451	$5,687,120	+$67,669

(Also, it's important to remember we lost $71,532 in state aid)

The reason I am proposing the increase to the special building for this year is to support the numerous building projects that we have identified. After talking with colleagues and NDE about our anticipated projects, I think this is a more transparent option for us to demonstrate where the money will be spent this year. Since I was able to plan according to the bond and general fund showing a decrease, I think this demonstrates where we anticipate expenditures more realistically.

Notice of Special Hearing To set Final Tax Request

Axtell Community School (50-0501-000) in Kearney 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 16th day of, September 2026 at 6:45 o'clock PM, at Axtell Community School Library 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	754,632,855	812,510,458	8%

	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**	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,841,394.00	4,828,542.00	0.639853	0.594274	7,011,893.00	4,828,535.00	0.594274	-7%	2%
Bond Fund(s) K - 12	641,000.00	487,879.00	0.085461	0.060046	747,548.00	454,545.00	0.073533	-14%	17%
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	#DIV/0!	0
Special Building Fund	4,231,670.00	303,030.00	0.040156	0.037296	1,750,000.00	404,040.00	0.049727	24%	-59%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	11,714,064.00	5,619,451.00	0.765470	0.691616	9,509,441.00	5,687,120.00	0.717534	-6%	-19%

Levy History By Year									
		BOND	G.F.	SPL. BLDG	TOTAL	OVERALL			TOTAL
	TOTAL	TAX	TAX	TAX	TAX	BOND	G.F.	SPL.BLDG	OVERALL
YEAR	VALUATION	REQUEST	REQUEST	REQUEST	REQUEST	LEVY	LEVY	LEVY	LEVY
2005/06	$181,099,056	$353,000	$1,931,378		$2,284,378	0.207354	1.066476		1.273830017
2006/07	$183,544,499	$343,000	$1,977,533		$2,320,533	0.199257	1.077413		1.276670385
2007/08	$189,932,068	$323,000	$2,026,164		$2,349,164	0.180983	1.066784		1.24776652
2008/09	$203,246,711	$323,000	$2,133,876		$2,456,876	0.169061	1.049894		1.21895548
2009/10	$212,646,979	$300,000	$2,192,170		$2,512,372	0.150247	1.030896		1.181143211
2010/11	$232,075,995	$303,000	$2,436,797	$20,202	$2,774,140	0.138999	1.050000	0.0087	1.19769857
2011/12	$271,244,157	$303,030	$2,812,710	$34,343	$3,166,215	0.118985	1.036966	0.01266	1.168611116
2012/13	$301,488,652	$303,030	$3,185,832	$50,505	$3,564,612	0.107158	1.056700	0.01675	1.180608469
2013/14	$358,904,018	$303,000	$3,692,373	$75,750	$4,298,373	0.090451	1.028791	0.02111	1.140352213
2014/15	$465,499,165	$277,750	$3,570,857	$303,000	$4,126,357	0.059667	0.767103	0.06509	0.8918597724
2015/16	$579,226,083	$287,850	$3,180,954	$277,750	$3,569,804	0.049695	0.549173	0.04795	0.6468181283
2016/17	$589,952,964	$286,840	$2,712,122	$101,000	$3,099,962	0.048621	0.459718	0.01712	0.5254593446
2017/18	$581,210,398	$288,181	$2,980,303	$101,010	$3,369,494	0.049578	0.512775	0.017379	0.5797322377
2018/19	$558,578,765	$173,737	$3,283,333	$56,422	$3,513,492	0.033339	0.587801	0.010101	0.6312412566
2019/20	$549,536,350	$101,009	$3,684,848	$50,505	$3,836,363	0.019735	0.670538	0.00919	0.6994626269
2020/21	$509,568,931	$50,505	$3,826,263	$50,505	$3,927,273	0.010691	0.750882	0.009911	0.771484
2021/22	$517,179,577	$0.00	$4,089,614	$101,010	$4,190,624	0	0.790753	0.019531	0.810284
2022/23	$532,024,643	$0	$4,340,050	$424,242	$4,764,292	0	0.815761	0.079741	0.895502
2023/24	$582,004,837	$0	$4,631,313	$332,778	$4,964,091	0	0.795752	0.057176	0.85293
2024/25	$657,690,283	$487,879	$4,784,914	$303,030	$5,575,823	0	0.727533	0.046075	0.870504
2025/26	$754,632,855	$487,879	$4,828,542	$303,030	$5,619,451	0.085461	0.639853	0.040156	0.76547
2026/27	$812,510,458	$454,545	$4,828,535	$404,040	$5,687,120	0.073533	0.59427	0.049727	0.717534

DISTRICT DEMOGRAPHICS

**Most recent district snapshot from NDE. 2024-2025*

Student Membership

Student Membership
335
State 330,136 Peers 327

Teachers
28
State 23,951 Peers 30

Program Participation

English Learners
*****
State 10% Peers 5%

Free/Reduced Lunch
26%
State 50% Peers 38%

Gifted
14%
State 13% Peers 11%

Special Education
14%
State 17% Peers 17%

Metrics

Attendance Rate

95%

State 93% Peers 94%

Dropout Rate

*****

State 1% Peers *

Graduation Rate

100%

State 88% Peers 93%

College-Going Rate

84%

State 76% Peers 80%

Financial

State Aid

1.02M

State 1.16B Peers $671,722

Per Pupil Expenditures

$22,299

State $16,920 Peers $24,176

Other State Receipts

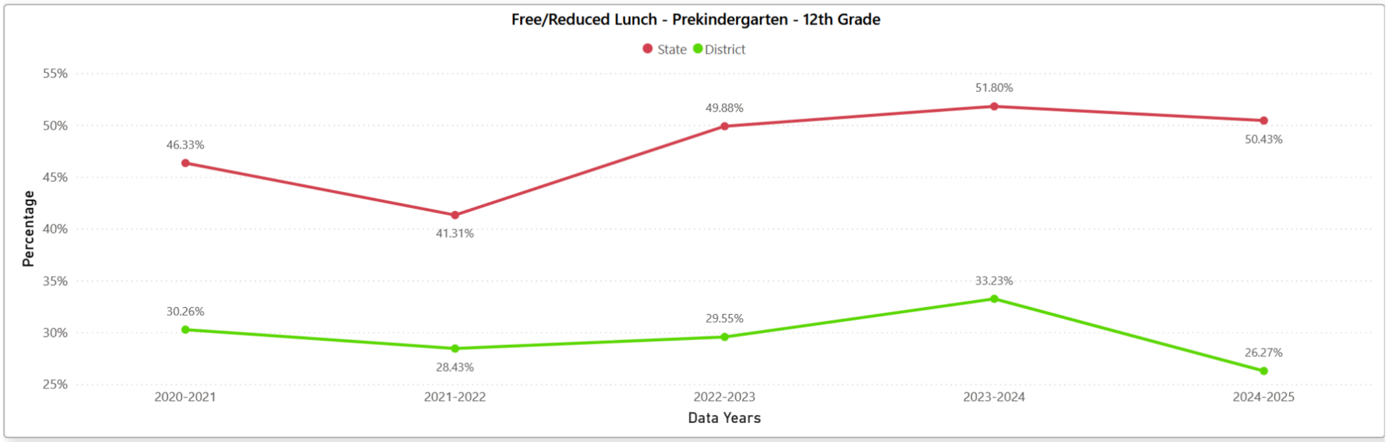
2.48M

State 1.6B Peers 2.57M

Expenditures

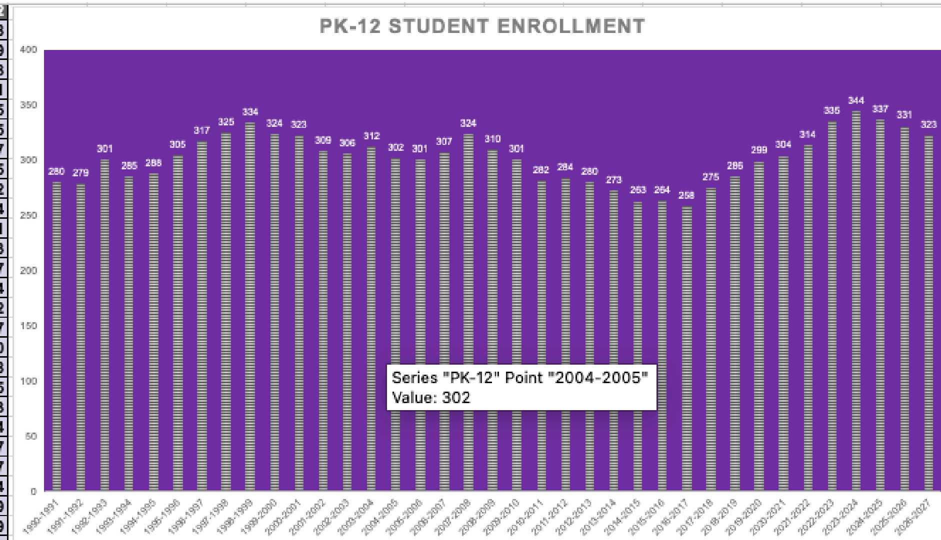
6.17M

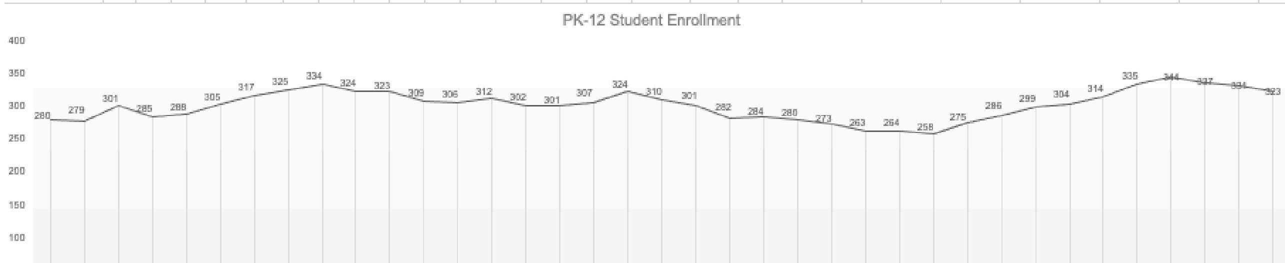
State 5.12B Peers 6.72M



Data Years	State	District
2024-2025	50.43%	26.27%
2023-2024	51.80%	33.23%
2022-2023	49.88%	29.55%
2021-2022	41.31%	28.43%
2020-2021	46.33%	30.26%

Data Years	PK	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	PK-12	PK-6	7-12
1990-1991	0	24	22	28	14	29	23	22	15	24	12	26	16	25	**280**	**162**	**118**
1991-1992	0	15	25	21	30	18	29	22	21	16	27	12	27	16	**279**	**160**	**119**
1992-1993	0	23	16	28	24	31	20	31	24	21	20	25	11	27	**301**	**173**	**128**
1993-1994	0	14	23	15	27	24	32	19	30	22	21	20	25	13	**285**	**154**	**131**
1994-1995	0	25	16	21	13	27	21	30	19	32	21	22	17	24	**288**	**153**	**135**
1995-1996	0	27	23	17	23	16	23	21	35	20	36	24	21	19	**305**	**150**	**155**
1996-1997	0	15	30	24	19	23	16	23	25	34	26	35	25	22	**317**	**150**	**167**
1997-1998	0	27	19	29	25	20	24	16	23	25	35	25	33	24	**325**	**160**	**165**
1998-1999	0	23	15	36	27	26	20	25	17	25	25	36	26	33	**334**	**172**	**162**
1999-2000	0	21	26	30	18	29	25	21	25	20	25	23	35	26	**324**	**170**	**154**
2000-2001	0	25	20	23	30	18	31	25	22	25	22	24	24	34	**323**	**172**	**151**
2001-2002	0	14	28	21	24	33	19	27	24	23	27	19	25	25	**309**	**166**	**143**
2002-2003	0	17	15	27	22	26	34	18	24	25	23	27	22	26	**306**	**159**	**147**
2003-2004	0	23	20	14	28	21	31	31	17	26	27	24	27	23	**312**	**168**	**144**
2004-2005	0	12	24	18	16	28	21	31	29	16	29	27	23	28	**302**	**150**	**152**
2005-2006	0	21	14	25	18	17	29	20	30	28	17	29	27	26	**301**	**144**	**157**
2006-2007	0	19	20	16	29	18	17	28	20	32	35	18	30	25	**307**	**147**	**160**
2007-2008	9	23	19	22	17	30	20	16	27	21	34	35	18	33	**324**	**156**	**168**
2008-2009	10	20	26	18	22	18	31	20	18	25	21	33	30	18	**310**	**165**	**145**
2009-2010	13	23	20	26	17	20	19	30	19	15	19	19	32	29	**301**	**168**	**133**
2010-2011	8	22	20	20	22	19	19	18	32	18	16	20	20	28	**282**	**148**	**134**
2011-2012	12	29	23	21	24	22	16	20	16	31	17	15	18	20	**284**	**167**	**117**
2012-2013	12	20	28	22	20	22	24	15	19	15	31	16	17	19	**280**	**163**	**117**
2013-2014	8	18	23	27	20	19	22	22	13	20	16	30	18	17	**273**	**159**	**114**
2014-2015	7	16	16	21	26	20	18	20	23	14	20	15	29	18	**263**	**144**	**119**
2015-2016	13	12	15	17	21	27	22	18	19	24	12	20	15	29	**264**	**145**	**119**
2016-2017	21	24	12	16	16	21	24	20	17	21	21	13	18	14	**258**	**154**	**104**
2017-2018	30	20	19	13	15	19	20	23	22	21	21	21	12	19	**275**	**159**	**116**
2018-2019	47	11	21	21	14	16	18	19	24	21	19	19	23	13	**286**	**167**	**119**
2019-2020	39	30	8	21	18	16	16	18	21	25	22	19	20	26	**299**	**166**	**133**
2020-2021	31	29	27	8	23	20	22	18	19	22	25	21	19	20	**304**	**178**	**126**
2021-2022	37	21	29	30	8	25	20	22	16	19	21	27	20	19	**314**	**192**	**122**
2022-2023	36	22	23	30	31	8	27	22	24	17	25	23	28	19	**335**	**199**	**136**
2023-2024	36	23	21	24	30	31	10	26	23	23	17	27	24	29	**344**	**201**	**143**
2024-2025	35	24	25	22	24	31	31	9	27	22	23	15	24	25	**337**	**201**	**136**
2025-2026	37	22	23	25	22	19	31	31	12	26	23	21	14	25	**331**	**210**	**121**
2026-2027	30	23	22	24	29	22	21	31	29	11	23	23	21	14	**323**	**309**	**121**





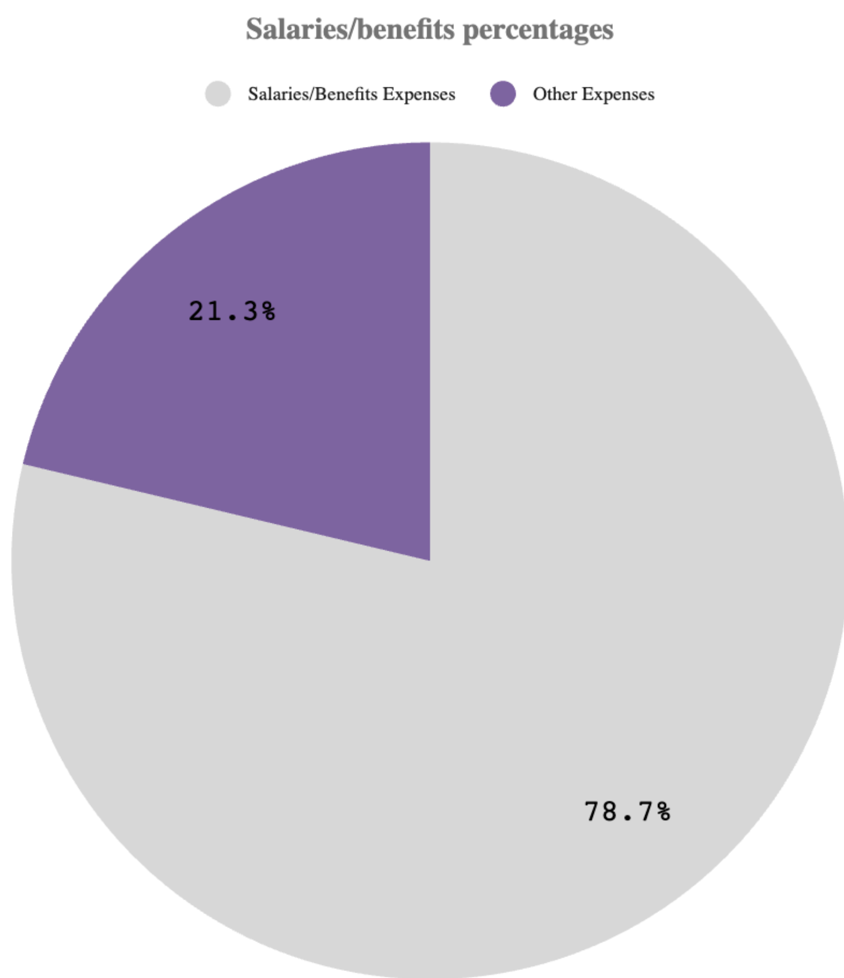
Anticipated Budget

	ADOPTED 2024-25	ADOPTED 2025-26	PROPOSED 2026-27
ALL INSTRUCTION EXCEPT SPED INSTR PROGRAMS	$2,827,950	$2,821,176	$2,900,000
SPED INSTRUCTIONAL PROGRAMS (INCLUDE PRE-K)	$1,137,501	$1,131,778	$1,101,593
SUPPORT SERVICES - PUPILS (SPED)	$145,350	$151,545	$200,597
SUPPORT SERVICES - PUPILS (NON-SPED)	$142,273	$149,097	$163,995
SUPPORT SERVICES - STAFF	$193,798	$193,798	$229,426
BOARD OF EDUCATION	$25,000	$30,000	$25,000
EXECUTIVE ADMINISTRATION SERVICES	$221,083	$221,000	$210,500
DISTRICT LEGAL SERVICES	$16,000	$24,000	$35,200
OFFICE OF THE PRINCIPAL	$374,286	$404,882	$407,400
GENERAL ADMINISTRATION - BUSINESS SERVICES	$186,152	$214,250	$240,021
MAINTENANCE AND OPERATION OF BUILDINGS	$610,539	$696,750	$784,500
VEHICLE ACQUISITION & MAINTENANCE	$3,000	$5,000	$3,000
REGULAR PUPIL TRANSPORTATION	$249,551	$220,118	$287,069
SPED PUPIL TRANSPORTATION (INCLUDE PRE-K)	$9,516	$19,000	$10,185
COMMUNITY SERVICES	$0	$0	$0
STATE CATEGORICAL PROGRAMS	$206,210	$137,875	$39,997
DEBT SERVICE	$38,950	$42,125	$49,431
FEDERAL PROGRAMS	$279,760	$279,000	$133,971
TRANSFERS TO Lunch/Activities FUND	$100,000	$100,000	$190,009
INTERFUND LOAN/REPAYMENT TO ___ FUND			
TOTAL SPECIAL EDUCATION DISBURSEMENTS	$1,292,367	$1,302,323	$1,312,375
TOTAL NON-SPED DISBURSEMENTS/TRANSFERS	$5,474,552	$5,539,071	$5,699,519
TOTAL DISBURSMENTS/TRANSFERS (INC. SPED)	$6,766,919	$6,841,394	$7,011,894

2.49% General Fund increase in anticipated expenditures for 26-27

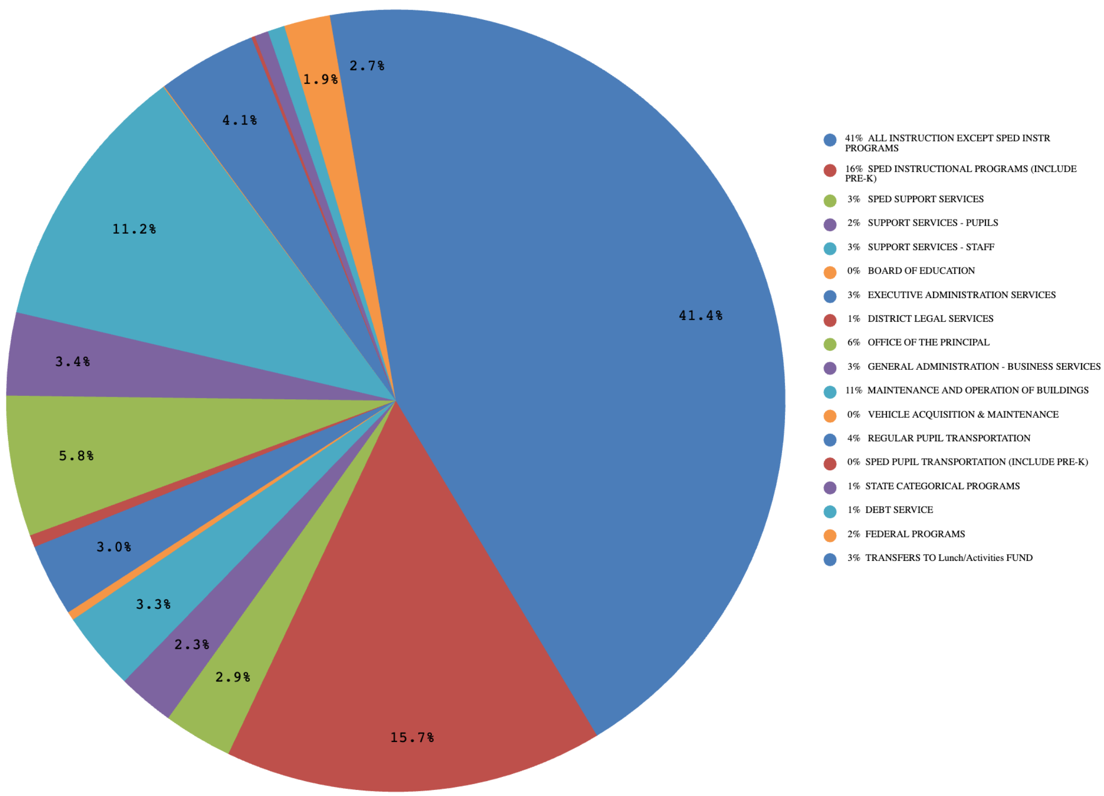
Explanation of Increased:

- Wages Axtell Public Schools has committed to attracting, developing, and retaining high-quality staff by ensuring competitive wages in support of our mission and objectives. This year the overall raise for all staff was 3.311%
- Benefits This includes insurance, retirement, FICA, SS. The 2026-2027 estimate is reflective of a 7.25% increase in health insurance rates.
- Building, Grounds, & Fleet Maintenance I have included an increase to account for a potential rise in fuel costs and general maintenance products such as tires and oil. In addition, we have identified several building projects that need attention. The proposed budget provides the resources needed to plan for the maintenance of our building, grounds, and fleet, and plan for the future.



Salaries/Benefits Expenses	$5,519,801
Other Expenses	$1,492,093
	$7,011,894

GF Budgeted Expenditures



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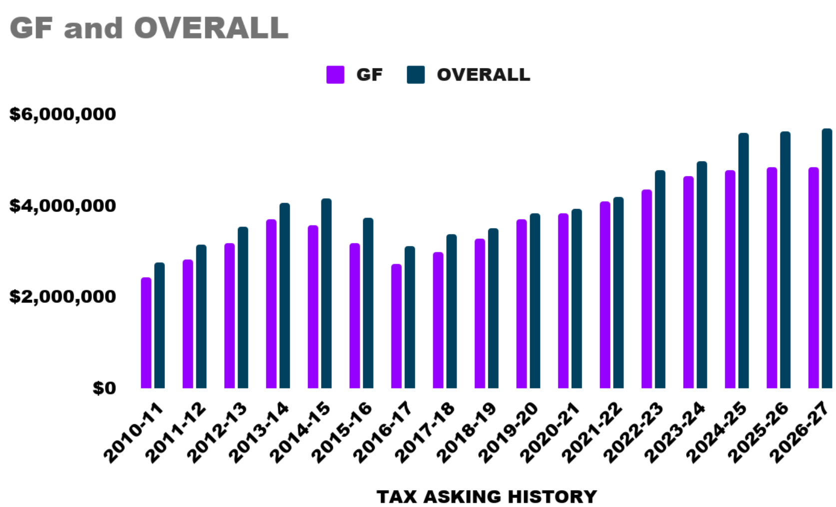
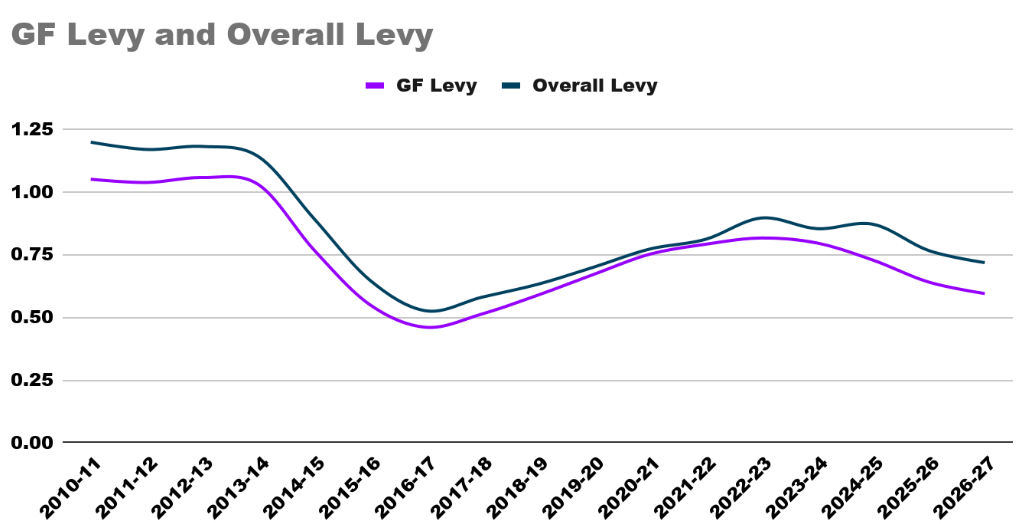
41% ALL INSTRUCTION EXCEPT SPED INSTR PROGRAMS	$2,900,000
16% SPED INSTRUCTIONAL PROGRAMS (INCLUDE PRE-K)	$1,101,593
3% SPED SUPPORT SERVICES	$200,597
2% SUPPORT SERVICES - PUPILS	$163,995
3% SUPPORT SERVICES - STAFF	$229,426
0% BOARD OF EDUCATION	$25,000
3% EXECUTIVE ADMINISTRATION SERVICES	$210,500
1% DISTRICT LEGAL SERVICES	$35,200
6% OFFICE OF THE PRINCIPAL	$407,400
3% GENERAL ADMINISTRATION - BUSINESS SERVICES	$240,021
11% MAINTENANCE AND OPERATION OF BUILDINGS	$784,500
0% VEHICLE ACQUISITION & MAINTENANCE	$3,000
4% REGULAR PUPIL TRANSPORTATION	$287,069
0% SPED PUPIL TRANSPORTATION (INCLUDE PRE-K)	$10,185
0% COMMUNITY SERVICES	$0
1% STATE CATEGORICAL PROGRAMS	$39,997
1% DEBT SERVICE	$49,431
2% FEDERAL PROGRAMS	$133,971
3% TRANSFERS TO Lunch/Activities FUND	$190,009
	$7,011,894

GENERAL FUND	TAX REQUEST	LEVY	STUDENT ENROLL	VALUATIONS
2010-11 Audited	$2,436,797	1.050000	277	232,075,995
2011-12 Audited	$2,812,710	1.036966	272	271,244,157
2012-13 Audited	$3,185,832	1.056700	270	301,488,652
2013-14 Audited	$3,692,373	1.028791	264	358,904,018
2014-15 Audited	$3,570,857	0.767103	254	465,499,165
2015-16 Audited	$3,180,954	0.549173	251	579,226,083
2016-17 Audited	$2,712,122	0.459718	260	589,952,964
2017-18 Audited	$2,980,303	0.512775	283	581,210,398
2018-19 Audited	$3,283,333	0.587801	282	558,578,771
2019-20 Audited	$3,684,848	0.670538	298	549,536,350
2020-21 Audited	$4,053,333	0.750882	296	509,568,931
2021-22 Audited	$4,458,666	0.810284	315	517,179,577
2022-23 Audited	$4,340,050	0.815761	335	532,024,643
2023-24 Audited	$4,631,313	0.795752	344	582,004,837
2024-25 Audited	$4,784,914	0.727533	337	657,690,293
2025-26 Audited	$4,828,542	0.639853	331	754,632,855
2026-27 Proposed	$4,828,535	0.594272	321	812,510,458

TAX ASKING HISTORY			
	GF	OVERALL	% CHANGE
2010-11	$2,436,797	$2,760,029	9%
2011-12	$2,812,710	$3,150,083	14%
2012-13	$3,185,832	$3,539,367	12%
2013-14	$3,692,373	$4,071,123	15%
2014-15	$3,570,857	$4,151,607	2%
2015-16	$3,180,954	$3,746,554	-10%
2016-17	$2,712,122	$3,099,962	-17%
2017-18	$2,980,303	$3,369,494	9%
2018-19	$3,283,333	$3,513,492	4%
2019-20	$3,684,848	$3,836,363	9%
2020-21	$3,826,263	$3,927,273	2%
2021-22	$4,089,614	$4,190,624	7%
2022-23	$4,340,050	$4,764,292	14%
2023-24	$4,631,313	$4,964,091	4%
2024-25	$4,784,914	$5,575,823	12%
2025-26	$4,828,542	$5,619,451	1%
2026-27	$4,828,535	$5,687,120	1.2%

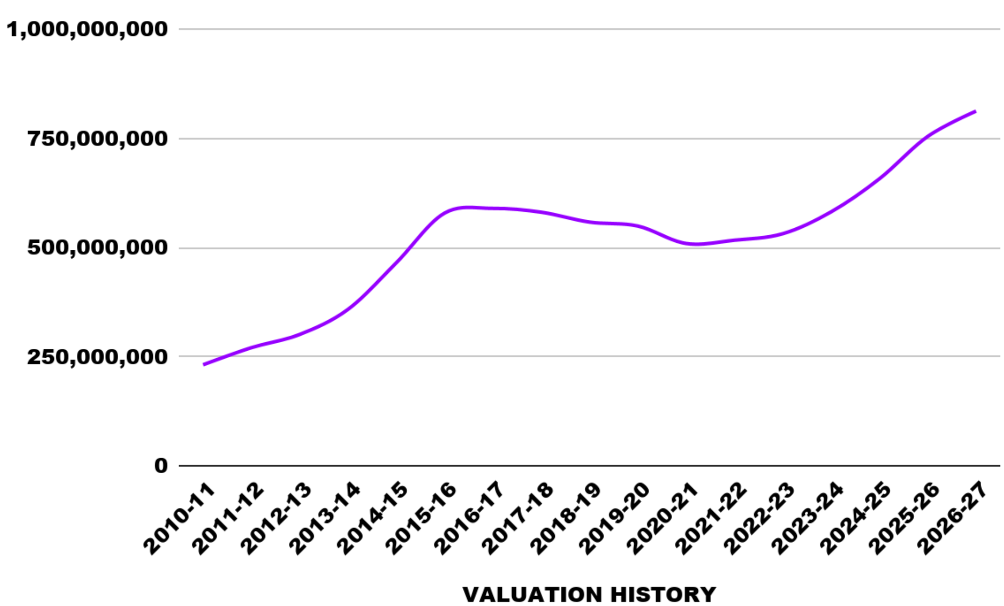


LEVY COMPARISON HISTORY				
	GF Levy	**Overall Levy**	**% Change**	
2010-11 Audited	1.050000	1.197699	1%	
2011-12 Audited	1.036966	1.168611	-2%	
2012-13 Audited	1.056700	1.180608	1%	
2013-14 Audited	1.028791	1.140352	-3%	
2014-15 Audited	0.767103	0.891860	-22%	
2015-16 Audited	0.549173	0.646818	-27%	
2016-17 Audited	0.459718	0.525459	-19%	
2017-18 Audited	0.512775	0.579732	10%	
2018-19 Audited	0.587801	0.631241	9%	
2019-20 Audited	0.670538	0.699463	11%	
2020-21 Audited	0.750882	0.771484	10%	
2021-22 Audited	0.790753	0.810284	5%	
2022-23 Audited	0.815761	0.895502	11%	
2023-24 Audited	0.795752	0.852930	-5%	
2024-25 Audited	0.727533	0.870504	2%	**Bond Levy
2025-26 Audited	0.639853	0.765470	-12%	
2026-27 Proposed	0.594274	0.717534	-6.26%	



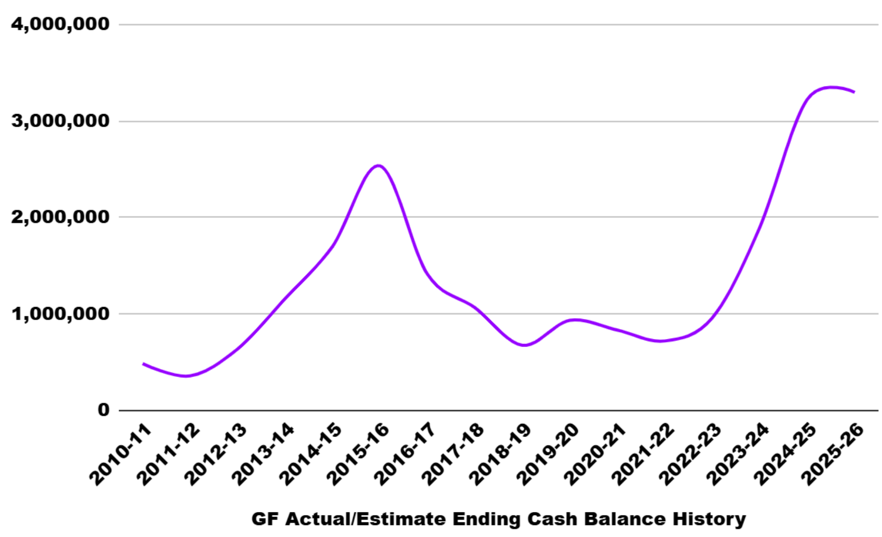
LEVY COMPARISON HISTORY

GF VALUATION HISTORY	
2010-11	232,075,995
2011-12	271,244,157
2012-13	301,488,652
2013-14	358,904,018
2014-15	465,499,165
2015-16	579,226,083
2016-17	589,952,964
2017-18	581,210,398
2018-19	558,578,771
2019-20	549,536,350
2020-21	509,568,931
2021-22	517,179,646
2022-23	532,024,643
2023-24	582,004,837
2024-25	657,690,293
2025-26	754,632,855
2026-27	812,510,458



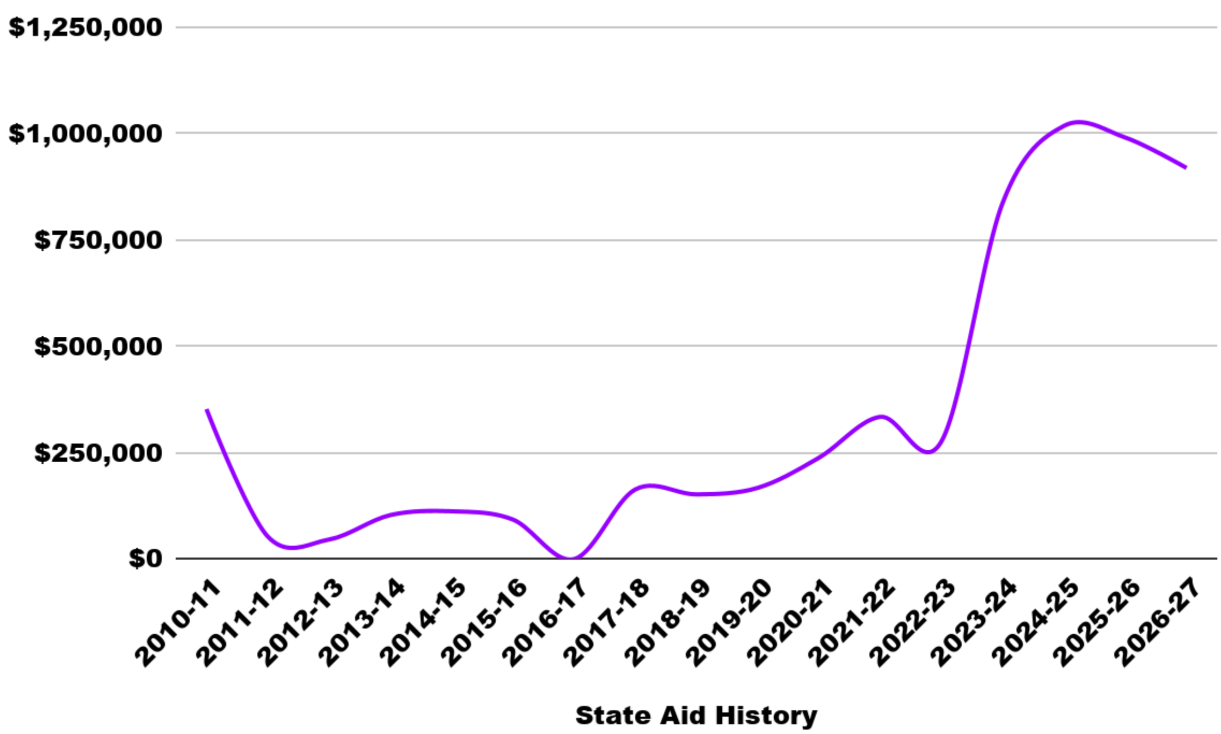
Valuation History		Certified Assessed Valuation			
					Percent
Year	**Axtell Dist.**	**Funk Dist.**		**Total Valuation**	**of**
					Change
1999-00	$137,121,147	$15,731,985		$152,853,132	729.00%
2000-01	$144,235,458	$15,517,770		$159,753,228	4.51%
2001-02	$146,013,667	$15,756,762		$161,770,429	1.26%
2002-03	$147,623,726	$16,093,192		$163,716,918	1.20%
2003-04	$152,089,517	$16,310,352		$168,399,869	2.86%
2004-05	$157,013,735	$17,373,470		$174,387,205	3.56%
2005-06	$162,990,130	$18,108,926		$181,099,056	3.85%
	Kearney County	**Phelps County**			
2006-07	$133,214,505	$50,329,994		$183,544,499	1.35%
2007-08	$138,970,175	$50,961,893		$189,932,068	3.48%
2008-09	$148,672,764	$54,573,947		$203,246,711	7.01%
2009-10	$154,806,290	$57,840,689		$212,646,979	4.63%
2010-11	$169,433,133	$62,642,862		$232,075,995	9.14%
2011-12	$197,576,295	$73,667,862		$271,244,157	16.88%
2012-13	$219,834,460	$81,654,192		$301,488,652	11.15%
2013-14	$253,209,474	$105,694,544		$358,904,018	19.04%
2014-15	$328,336,603	$137,162,562		$465,499,165	29.70%
2015-16	$417,432,513	$161,793,570		$579,226,083	24.43%
2016-17	$426,235,581	$163,717,383		$589,952,964	1.85%
2017-18	$424,184,650	$157,025,748		$581,210,398	-1.48%
2018-19	$407,244,827	$151,333,944		$558,578,771	-3.89%
2019-20	$397,418,858	$152,117,492		$549,536,350	-2.62%
2020-21	$359,008,891	$150,560,040		$509,568,931	-7.27%
2021-22	$368,586,899	$148,592,678		$517,179,577	1.49%
2022-23	$381,476,959	$150,547,684		$532,024,643	2.80%
2023-24	$419,744,281	$162,260,556		$582,004,837	9.39%
2024-25	$471,227,225	$186,463,068		$657,690,293	13.00%
2025-26	$543,459,519	$211,173,336		$754,632,855	14.70%
2026-27	$573,292,998	$239,217,460		$812,510,458	7.67%

GF Actual/Estimate Ending Cash Balance History	
2010-11	485,592
2011-12	358,742
2012-13	638,824
2013-14	1,159,608
2014-15	1,700,929
2015-16	2,537,154
2016-17	1,412,530
2017-18	1,066,213
2018-19	676,726
2019-20	935,418
2020-21	833,917
2021-22	721,225
2022-23	960,232
2023-24	1,898,685
2024-25	3,225,001
2025-26	3,298,651



*Why is this important? It is recommended to have a minimum of 3-4 months of cash reserve in the bank to support lean months when revenue may decrease. Our average monthly expenditures are around $550,000. So if we estimate 4 months, we want to continue to establish a $2,200,000 in the bank to ensure we can cover operating expenses.

State Aid History	
2010-11	$352,735
2011-12	$53,262
2012-13	$46,061
2013-14	$103,424
2014-15	$112,488
2015-16	$93,194
2016-17	$27
2017-18	$163,669
2018-19	$152,207
2019-20	$167,520
2020-21	$238,380
2021-22	$334,508
2022-23	$277,035
2023-24	$838,272
2024-25	$1,018,582
2025-26	$991,150
2026-27	$919,618



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

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

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

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

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

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

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

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

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

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

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

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2026/27 PROPERTY TAX REQUEST AUTHORITY CERTIFICATION

AXTELL COMMUNITY SCHOOLS (50-0501-000)

Total Certified Property Tax Request Authority	$5,883,557
Additional Base Growth % Allowed with Board Approval	7 %
Additional Property Tax Request Authority Allowed with Board Approval	$491,415
Maximum Certified Property Tax Request Authority Including Board Approved Amount	$6,374,972

SECTION A TOTAL BASE REVENUE CALCULATION

2025/26 Property Tax	$5,131,572
2023/24 Other Non-Property Tax	$316,816
2024/25 SPED	$580,676
2025/26 TEEOSA	$991,150
TOTAL BASE REVENUE CALCULATION	**$7,020,214**

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	**$7,230,820**

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)	$385,593
2025/26 SPED (minus)	$630,814
2026/27 TEEOSA (minus)	$919,618
2025/26 Unused Property Tax Authority (add)	$588,762
TOTAL CERTIFIED PROPERTY TAX REQUEST AUTHORITY	**$5,883,557**

SECTIONS E - G ADDITIONAL BOARD APPROVAL INFORMATION

Additional Base Growth % Allowed with Board Approval	7 %
Additional Property Tax Authority Allowed with Board Approval	$491,415
TOTALMAXIMUM CERTIFIED PROPERTY TAX REQUEST AUTHORITY INCLUDING BOARD APPROVED	**$6,374,972**

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

Certified Budget Authority

Nebraska Department of Education
School Finance & Organization Services

2026/27 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: KEARNEY
COUNTY-DISTRICT NUMBER: 50-0501-000
DISTRICT NAME: AXTELL COMMUNITY SCHOOLS

Certified Budget Authority	**$5,459,464**	**Formula Needs**
Allowable Reserve Percentage	**45 %**	
Access to Prior Year's Unused Budget Authority	**$0**	

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

Budget Based Calculation: *((GFBE - SGF - SPED - GFLE) X 1.025))*

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

Formula Needs Calculation: *((FN X 1.10) - (SPED X 1.025))*

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

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

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

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

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

S:\State Aid Certification 2026-27\Budget Authority\Budget Authority Cert Doc.rpt

State Aid Certification

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

AXTELL COMMUNITY SCHOOLS (50-0501-000)

FORMULA STUDENTS CALCULATION

(Fall Membership	ADM/FM Ratio)	+	Contracted Out	=	Formula Students
(290	1.0115778599)	+	0	=	293.36
KDG Adjustment	(0 students x .5)		times ADM Factor	=	0.00
Early Childhood (002)	(20 students x 480.0 hours / 1,032 hours x .6)			=	5.58
Early Childhood (002)	(4 students x 480.0 hours / 1,032 hours x .6)			=	1.12
Total Formula Students					*300.06*

FORMULA NEEDS CALCULATION

Basic Funding	5,424,251
Poverty Allowance	0
Limited English Proficiency Allowance	0
Focus School & Program Allowance	0
Summer School Allowance	0
Special Receipts Allowance	598,810
Transportation Allowance	129,099
Elementary Site Allowance	0
Distance Education & Telecommunications Allowance	24,517
Averaging Adjustment	0
New School Adjustment	0
Student Growth Adjustment	0
Community Achievement Plan Adjustment	0
Limited English Proficiency Allowance Correction	0
Student Growth Adjustment Correction	0
Poverty Allowance Correction	0
Non Qualified LEP Adjustment	0
Total Calculated Formula Needs	6,176,677
Formula Needs Stabilization	0
Total Formula Needs	6,176,677

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	771,726,433 / 100 x 1.0000000000	7,717,264
Net Option Funding		417,656
Allocated Income Tax Funds		46,572
Other Actual Receipts		957,175
Community Achievement Plan Aid		0
Foundation Aid Included in Resources		270,050
Total Formula Resources		9,408,717

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

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

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

AXTELL COMMUNITY SCHOOLS (50-0501-000)

STATE AID CALCULATION

Equalization Aid	0
Net Option Funding	417,656
Allocated Income Tax Funds	46,572
Community Achievement Plan Aid	0
Foundation Aid Included in Resources	270,050
Foundation Aid Outside of Resources	180,033
Total State Aid Calculated	914,311
Prior Year (2025/26) State Aid Correction	5,307
Total State Aid	**919,618**
Carryover Adjustment from years prior to 2026/27	0

Dimensions for Fund Disbursements

FUND	RECEIPT / EXPENDITURE	FUNCTION	OBJECT
01 - General	1 - Receipt	1000 – Instruction	100 – Salaries
02 - Depreciation	2 - Expenditure	2000 – Support Services	200 – Benefits
03 – Employee Benefit		3000 – Operation of Non-Instructional Programs	300 – Purchased Professional and Technical Services
04 - Contingency		3400/3500 Private and State Categorical Programs	400 – Purchased Property Services
05 - Activities		4000 – Facilities Acquisition & Construction	500 – Other Purchased Services
06 – School Nutrition		5000 – Debt Services	600 – Supplies
07 - Bond		6000 – Federal Programs	700 - Property
08 – Special Building		8000 – Transfers	800 – Debt Services & Miscellaneous
09 – Qualified Capital Purpose Undertaking Fund		9000 – Non-Program Expenditure	900 – Other Items
10 - Cooperative			
12 – Student Fee			

Funds categorized to show appropriate level to code to - district or school level

District Level Funds	School Level Funds
Employee Benefit Fund Contingency Fund Bond Fund Cooperative Fund	General Fund Depreciation Fund School Nutrition Fund Activities Fund Special Building Fund Qualified Capital Purpose Undertaking Fund Student Fee Fund

Major Local Receipt Sources

1000 LOCAL RECEIPTS

TAXES

1100 – Taxes Levied/Assessed by School District/ESU

Compulsory charges levied by the school district or ESU to finance services performed for the common benefit.

This includes:

- Revenue derived from the tax levy
- All other local taxes accruing to the district or ESU
- Revenue from local taxation, housing authority sources, or TIF-related revenue

1115 – Carline Taxes

Personal property taxes assessed on private rail cars.

- Collected by the state
- Distributed to political subdivisions based on railroad taxes levied

1120 – Public Power District Sales Tax

The school district's share of the **5% tax** on gross revenue from Public Power Districts.

- Derived from retail electricity sales in cities and villages

1125 – Motor Vehicle Taxes

Revenue derived from motor vehicle taxes:

- Collected by the county
- Distributed based on the proportion of the school district's levy relative to the total county levy

1140 – Penalties & Interest on Taxes (Levied/Assessed by School District/ESU)

Revenue generated from:

- Penalties for late tax payments
- Interest charged on delinquent taxes from the due date until payment

Note:

- Separate accounts may be maintained for penalties and interest for each type of tax

1190 – Other Taxes (Levied/Assessed by School District)

Includes other forms of taxes such as:

- Licenses
- Permits

Additional guidance:

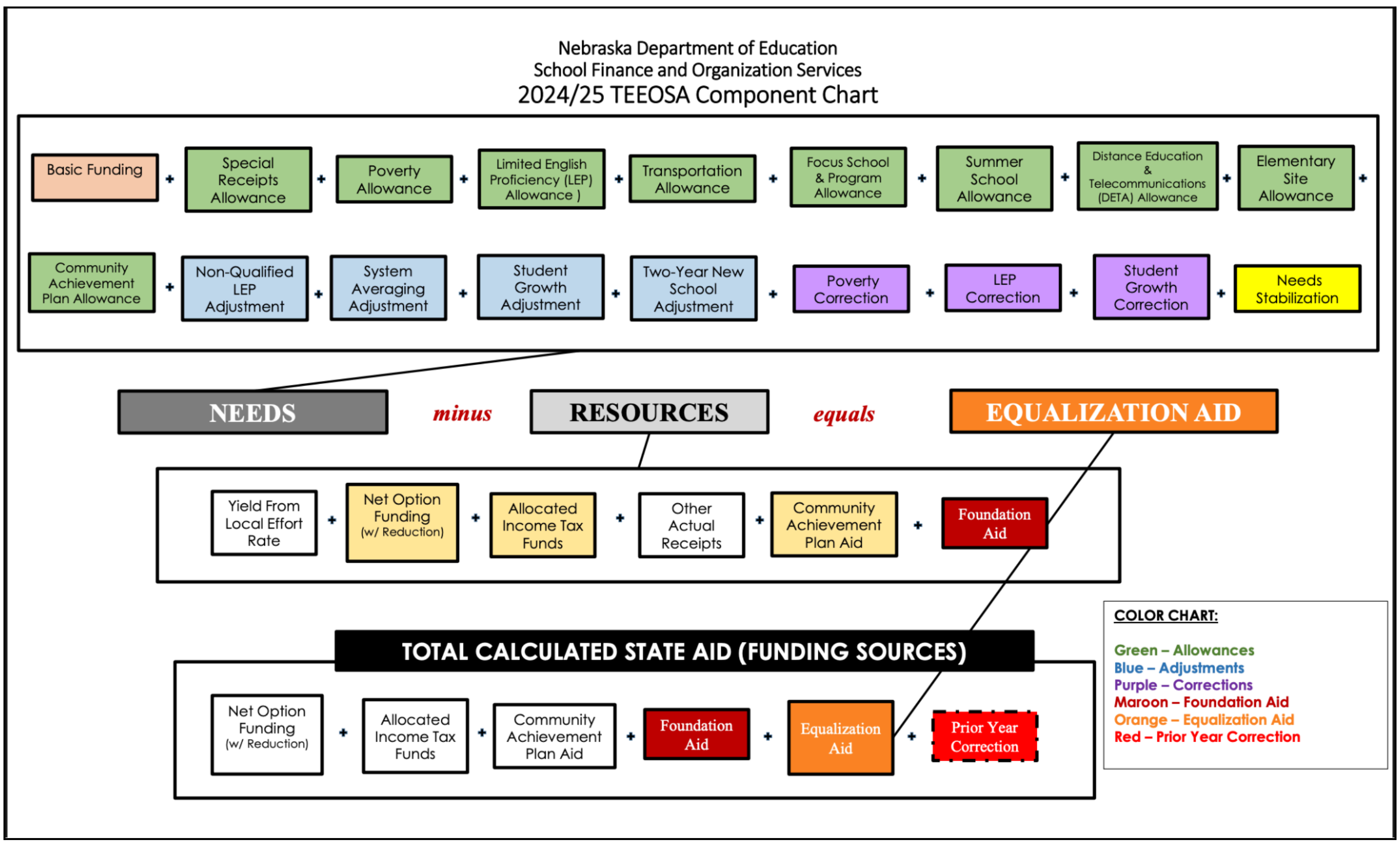
- Separate accounts may be maintained for each specific type of tax

SCHOOL FINANCE OVERVIEW

School finance is often noted as being complicated. I would argue that while school finance is complex, it is not overly complicated once the basic funding components are understood. At its heart, Nebraska's funding model is:

NEEDS - RESOURCES = EQUALIZATION AID

The Nebraska Department of Education has created this flowchart to outline the funding components of school finance. For more information visit: https://www.education.ne.gov/fos/state-aid/



Date:	8/25/2026
From:	Jennifer Bergstrom
To:	Chelsea Feusner
Re:	End of Year Balance

Ending balances are needed in the preparation of the budget. Please provide (1) ending balancese, (2) revenue summary reports, and (3) expenditure report by function for the following funds as of August 30. I also need the County Treasurer's balance for (4) general, (5) bond, and (6) building funds.

ENDING BALANCES BY FUND:

FUND NAME	CHECKING	SAVINGS/MONEY MARKET	TOTAL
General Fund	3,175,993.00	122,658.00	3,298,651.00
Depreciation Fund	462,718.00	-	462,718.00
Activity Fund	160,000.00	87,267.00	247,267.00
Lunch Fund	30,317.00	-	30,317.00
Bond Fund	276,878.00	-	276,878.00
Building Fund	1,065,810.00	-	1,065,810.00
Cooperative Fund	239,966.00	-	239,966.00

COUNTY TREASURERS BALANCE *Use prior year August; Sept EOM

	Kearney County	Phelps County		Total
General Fund	404,497.19	117,882.62	=	522,379.81
Bond Fund	59,683.33	15,924.29	=	75,607.62
Building Fund	24,875.98	7,305.79	=	32,181.77

NEBRASKA POLITICAL SUBDIVISION TAX REQUEST ACT FORM

This form must be completed and returned to the
County Assessor and County Clerk on or before September 4th.

POLITICAL SUBDIVISION CONTACT INFORMATION

Political Subdivision Name	Axtell Community Schools
Contact Name	Chelsea Feusner
Contact Phone Number	3087432415
Contact Email	chelsea.feusner@axtellwildcats.org
County Where Headquartered	Kearney
Location and Address of Joint Public Hearing	
Date	
Time	
Phone Number for Publication and Postcard	

VALUATION

Please refer to the *Basic Data Input* tab in the budget worksheet for the Prior and Current Year Valuation.

Current Valuation	812,510,458
Prior Valuation	754,632,855

TAXATION

Please refer to the *PT Request Act* tab in the budget worksheet for the Prior Year and Actual Property Tax Request. For schools, do not include bonds in the prior and actual property tax request.

Prior Year Property Tax Request (Line 1)	5,131,572
2026-2027 ACTUAL Property Tax Request (Line 7)	5,232,575

☐ We are required to participate in the joint public hearing.

☑ We are not required to participate in the joint public hearing.

Signature Chelsea Feusner Date 8-26-26

The information requested is intended solely to assist the County with the creation of postcards, websites, and publication notice.

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

TO:
AXTELL PUBLIC SCHOOL
P.O. BOX 97
AXTELL, NE 68924

TAXABLE VALUE LOCATED IN THE COUNTY OF KEARNEY

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
AXTELL BOND 2024		50-0501	444,516,555

I JENNIFER PITTNER, KEARNEY 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.

Jennifer Pittner
(signature of county assessor)

8-17-26
(date)

COUNTY OF KEARNEY
ASSESSOR
MINDEN, NEBRASKA

CC: County Clerk, KEARNEY 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	24,054,458 Pers Prior	393,042,065 Real Prior
	37,415,343 Pers Value	407,101,212 Real Value

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

TO:
AXTELL PUBLIC SCHOOL
P.O. BOX 97

AXTELL, NE 68924

TAXABLE VALUE LOCATED IN THE COUNTY OF KEARNEY

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
AXTELL SCHOOL	3	50-0501		573,292,998	15,110,215	543,459,519	2.78

** 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 JENNIFER PITTNER, KEARNEY 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.

Jennifer Pittner
(signature of county assessor)

8-17-26
(date)

COUNTY OF KEARNEY
ASSESSOR
MINDEN, NEBRASKA

CC: County Clerk, KEARNEY 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

24,054,458 Pers Prior
37,415,343 Pers Value

519,405,061 Real Prior
535,877,655 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2026

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

TO:

AXTELL PUBLIC SCHOOL
P O BOX 97

AXTELL, NE 68924

TAXABLE VALUE LOCATED IN THE COUNTY OF PHELPS

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
AXTELL R1 BOND 2024		50-0501	173,637,460

I LARISSA DAVENPORT, PHELPS 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.

Larissa Davenport
(signature of county assessor)

8-20-26
(date)

PHELPS COUNTY
COUNTY ASSESSOR'S OFFICIAL SEAL
HOLDREGE, NE

CC: County Clerk, PHELPS 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

8,346,244 Pers Prior
10,602,620 Pers Value

145,439,077 Real Prior
163,034,840 Real Value

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

Amended
8/20/2026

TO: AXTELL PUBLIC SCHOOL
% CHELSEA FEUSNER
P O BOX 97
AXTELL, NE 68924

TAXABLE VALUE LOCATED IN THE COUNTY OF PHELPS

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 ^
AXTELL SCH DIST R1	3	50-0501	0	239,217,460	2,601,291	211,173,336	1.23

* *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.*

^ *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 LARISSA DAVENPORT, PHELPS 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.

Larissa Davenport
(signature of county assessor)

8-20-26
(date)

PHELPS COUNTY COUNTY ASSESSOR'S OFFICIAL SEAL HOLDREGE NE

CC: County Clerk, PHELPS 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

8,346,244 Pers Prior
10,602,620 Pers Value

202,827,092 Real Prior
228,614,840 Real Value

Interlocal Agreement Report and Trade Name Report. Due September 30th. If the Reports are not filed on time, the Subdivision can be charged a **$20 per day fine until the Reports are filed.** The Reports have been added to this file as a separate tab. If the Subdivision does not have any Interlocal Agreements or Trade Names, please mark the appropriate box on Page 1 to reduce the chance of a fine.

2026 Change - "Levies Expected to be Set by County" was split out to it's own tab - "Schedule C"

Please Complete this **Basic Data Input -**It will put information consistently throughout Budget Form.

	INPUT ↓	
County-District #:	50-0501-000	
Name of School:	Axtell Community School	
Name of County:	Kearney	*Do not include the word "County"*
Class:	III	
Current School District Taxable Value	812,510,458	*From County Assessor Certification of Taxable Value*
Prior School District Taxable Value	754,632,855	*From Prior Year Budget, Cover Page*
Prior Year TOTAL Property Tax Request	5,619,451.00	*From Prior Year Budget, Cover Page (Total All Funds)*
Prior Year Property Tax Request - All Other Purposes ONLY	5,131,572.00	*From Prior Year Budget, Cover Page (Total of "All Other Purposes" column)*
Prior Year Levy Rate	0.765547	*Prior Year total levy set by County Board*
School District Real Growth Value		*From County Assessor Certification of Taxable Value*
Hearing Held On:		
Day of month:	16th	
Month:	September	
Year:	2026	
Time:	6:30	
A.M. or P.M.:	PM	
Location of Hearing:	Axtell Community School Library	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	16th	
Month:	September	
Year:	2026	
Time:	6:45	
A.M. or P.M.:	PM	
Location of Hearing:	Axtell Community School Library	

Valuation	**26-27**
Phelps County	239,217,460
Kearney	573,292,998
Total	812,510,458

Bond Valuation	**26-27**
Phelps	173,637,460
Kearney	444,516,555
Total	618,154,015

NOTE: Electronic Filers

If you file your budget electronically with the State Auditor, be sure to select your school name on the submission page. If you do not select your school name, the field will revert to Unified School District and the system will not generate a confirmation email receipt.

Note: Helpful information and answers to common questions have been included throughout this Budget Form. This information may be considered a Guidance Document under the Administrative Procedures Act.
This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. (Neb. Rev. Stat. § 84-901.03)

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Axtell Community School	Kearney
SUBDIVISION NAME	COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Educational Service Unit #11	Through June 30, 2027	Special Education Services
Educational Service Unit #9	Through June 30, 2026	Special Education Services
MIPS Medicaid Consortium	2013 to present	Medicaid administrative claimining reimbursement
Central Community College	Through June 30, 2027	Afficiation agreement to provide facilities for community education programs and ajunct courses
Community Action Partnership of Mid Nebraska Head Start	Through June 30, 2027	Service preschool children in the least restrictive environment

Instructions: This form must include ALL agreements the School is a member of.

Interlocal Agreements are contracts or agreements between two or more subdivisions in accordance with the Interlocal Cooperation Act. Statute 13-801

It is the purpose of the Interlocal Cooperation Act to permit local governmental units to make the most efficient use of their taxing authority and other powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities. Statute 13-802

Example

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
ABC County, 123 City	7/1/16 to indefinite	911 Dispatching Services	

Note: If you need additional rows, you can add rows or copy the sheet tab to create another page

2026-2027
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 50-0501-000 **Class #: III**

Axtell Community School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Kearney 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	$ -	$ 4,828,535.00	$ 4,828,535.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 454,545.00		$ 454,545.00
Special Building Fund	$ -	$ 404,040.00	$ 404,040.00
Qualified Capital Purpose Undertaking Fund	$ -	#REF!	#REF!
Total All Funds	$ 454,545.00	#REF!	#REF!

Outstanding Bonded Indebtedness as of September 1, 2026
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 5,220,000.00	Principal
$ 2,540,000.00	Interest
$ 7,760,000.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 812,510,458

*(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

NOTE: We have removed the signature from the front cover, but you are now required to remit a copy of the board minutes or resolution where the budget was adopted

Note: If budget is filed electroncially through website, you will receive a confirmation. Confirmations will not be sent if filed by mail or email.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 50-0501-000
Axtell Community School

2026-2027 BUDGET ADOPTED									
	TOTAL BEGINNING	TOTAL AVAILABLE RESOURCES BEFORE	PERSONAL AND REAL	TOTAL RESOURCES	TOTAL BUDGET OF	TOTAL BUDGET OF	TOTAL BUDGET OF	NECESSARY CASH RESERVE	TOTAL REQUIREMENTS
General	2,872,870.00	4,631,643.00	4,780,250.00	9,411,893.00	1,312,375.00	5,699,518.00	7,011,893.00	2,400,000.00	9,411,893.00
Depreciation	754,715.00	754,715.00		754,715.00			754,715.00		754,715.00
Employee Benefit	#REF!	#REF!		#REF!			#REF!	#REF!	#REF!
Contingency	#REF!	#REF!		#REF!			#REF!		#REF!
Activities	372,635.00	450,000.00		450,000.00			450,000.00		450,000.00
School Nutrition	185,502.00	350,000.00		350,000.00			350,000.00		350,000.00
Bond	297,548.00	297,548.00	450,000.00	747,548.00			747,548.00		747,548.00
Special Building	1,043,037.00	1,350,000.00	400,000.00	1,750,000.00			1,750,000.00		1,750,000.00
Qualified Capital Purpose Undertaking	#REF!	#REF!	#REF!	#REF!			#REF!	#REF!	#REF!
Cooperative	100,597.00	600,597.00		600,597.00			600,597.00		600,597.00
Student Fee	#REF!	#REF!		#REF!			#REF!	#REF!	#REF!
				-					-
TOTAL ALL FUNDS	#REF!	#REF!	#REF!	#REF!	1,312,375.00	5,699,518.00	#REF!	#REF!	#REF!

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)	4,780,250.00	450,000.00	400,000.00	#REF!
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	48,285.00	4,545.00	4,040.00	#REF!
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,828,535.00	454,545.00	404,040.00	#REF!

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 919,618.00	$ 200,000.00

COUNTY TREASURER'S BALANCE, 9-1-2026			
90,790.16	97,548.00	43,037.00	#REF!

County-District # 50-0501-000

Axtell Community School

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	3,459,549.00	6,561,561.88	3,500,017.96	10,061,579.84	1,090,500.00	6,098,209.84	7,188,709.84	2,872,870.00
Depreciation	454,715.00	954,715.00		954,715.00			200,000.00	754,715.00
Employee Benefit	#REF!	#REF!		#REF!			#REF!	#REF!
Contingency	#REF!	#REF!		#REF!			#REF!	#REF!
Activities	300,135.00	722,635.00		722,635.00			350,000.00	372,635.00
School Nutrition	98,952.00	441,502.00		441,502.00			256,000.00	185,502.00
Bond	267,548.00	267,548.00	450,000.00	717,548.00			420,000.00	297,548.00
Special Building	3,740,007.00	3,740,007.00	303,030.00	4,043,037.00			3,000,000.00	1,043,037.00
Qualified Capital Purpose Undertaking	#REF!	#REF!	#REF!	#REF!			#REF!	#REF!
Cooperative	175,597.00	675,597.00		675,597.00			575,000.00	100,597.00
Student Fee	#REF!	#REF!		#REF!			#REF!	#REF!
				-				-
TOTAL ALL FUNDS	#REF!	#REF!	#REF!	#REF!	1,090,500.00	6,098,209.84	#REF!	#REF!

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	
$	**200,000.00**

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	2,631,736.00	6,642,021.00	2,988,791.00	9,630,812.00	925,423.00	5,245,840.00	6,171,263.00	3,459,549.00
Depreciation	444,975.00	454,715.00		454,715.00			-	454,715.00
Employee Benefit	#REF!	#REF!		#REF!			#REF!	#REF!
Contingency	#REF!	#REF!		#REF!			#REF!	#REF!
Activities	306,490.00	628,147.00		628,147.00			328,012.00	300,135.00
School Lunch	63,878.00	352,852.00		352,852.00			253,900.00	98,952.00
Bond	-	80,176.00	374,751.00	454,927.00			187,379.00	267,548.00
Special Building	1,136,670.00	7,059,368.00	191,545.00	7,250,913.00			3,510,906.00	3,740,007.00
Qualified Capital Purpose Undertaking	#REF!	#REF!	#REF!	#REF!			#REF!	#REF!
Cooperative	252,815.00	729,815.00		729,815.00			554,218.00	175,597.00
Student Fee	#REF!	#REF!		#REF!			#REF!	#REF!
				-				-
TOTAL ALL FUNDS	#REF!	#REF!	#REF!	#REF!	925,423.00	5,245,840.00	#REF!	#REF!

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	
$	**204,523.00**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Axtell Community School**
ADDRESS	**500 Main St**
CITY & ZIP CODE	**Axtell, NE 68924**
TELEPHONE	**308-743-2415**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kurt Behrhorst	Chelsea Feusner	Chelsea Feusner
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	308-627-0292	308-743-2415	308-743-2415
EMAIL ADDRESS	kbehrh@gmail.com	chelsea.feusner@axtellwildcats.org	chelsea.feusner@axtellwildcats.org

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

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

Axtell Community School

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,131,572.00
*(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

________	/	754,632,855.00	=	0.00 % (3)
2026 Real Growth Value per Assessor		Prior Year Total Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.00 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 102,631.44

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 5,234,203.44**
(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) #REF!
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

#REF!

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.

Instructions:

Lines 1-7 will automatically populate based on information entered on the "Basic Data Input" tab and other places of the budget.

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 your information to the County Assessor 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.

See Budget Form Instruction Manual for additional requirements related to the Joint Public Hearing and Postcard requirements.

DO NOT ADD OR DELETE ROWS, OR MAKE ANY OTHER CHANGES TO THIS SCHEDULE

Axtell Community School

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	4,828,535.00	454,545.00	404,040.00	#REF!
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	454,545.00		-
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)**	-	454,545.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,828,535.00	-	404,040.00	#REF!
14	Assessed Valuation	812,510,458	812,510,458	812,510,458	812,510,458
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.594274	0.000000	0.049727	#REF!
16	Total Levy for Compliance	#REF!			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

Schedule C - Levies Expected to be Set by County

NOTE: <u>The Schedule portion below is to assist with the Levy setting process</u>. 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	$ 4,828,535.00	$ 812,510,458	0.594274
Special Building Fund	$ 404,040.00	$ 812,510,458	0.049727
Bond Fund	$ 454,545.00	$ 618,154,015	0.073533
Bond Fund	$ -	$ 812,510,458	0.000000
Bond Fund	$ -	$ 812,510,458	0.000000
QCPUF Fund	#REF!	$ 812,510,458	0
QCPUF Fund		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
		$ 812,510,458	0.000000
Total	**#REF!**		**$ 0.717534**

Must agree to Cover

#REF!

**** 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.**

If separate levies are needed for different bonds and/or QCPUF funds, list those seperately on this form.

<u>Be sure that valuation column is updated if any particular fund(s) have a different valuation</u>

The columns to the right can be utilized to assist with accumulation of valuations from multiple counties

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

Notice is hereby given that Axtell Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on ___Novemner 17________, 20_25__ at __7_ am/pm at the _Axtell Community Schools Libary_ Room in Axtell , Nebraska.

After the 2026/27 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.) 1

The estimated costs to the district for the 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	$135,000.00	$ 135,000.00	**$ 270,000.00**
Compensation for activities outside of the regular salary:			
● *Extended contracts / Activities outside of regular salary*	$7,500.00	$ 7,500.00	$ 15,000.00
● *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)*	$31,508.00	$ 31,508.00	$ 63,016.00
● *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*	21,336	$ 21,366.00	$ 42,702.00
● *IRS value of housing allowance*			$ -
● *IRS value of vehicle allowance*			$ -
● *Additional leave days*			$ -
● *Annuities*			$ -
● *Service credit purchase*			$ -
● *Association / Membership dues*	$750.00	$ 750.00	$ 1,500.00
● *Cell Phone/Internet reimbursement*	$720.00	$ 720.00	$ 1,440.00
● *Relocation reimbursement*	$5,000.00		$ 5,000.00
● *Travel allowance/reimbursement*	$1,000.00	$ 1,000.00	$ 2,000.00
● *Mileage Allowance*			$ -
● *Educational tuition assistance*			$ -
● *All other benefit costs not mentioned above*			$ -
Totals:	**$ 202,814.00**	**$ 197,844.00**	**$ 400,658.00**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _______________

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Axtell Community School 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 Axtell Community School resolves that:

1. The 2026-2027 property tax request be set at:

General Fund:	$	4,828,535.00
Bond Fund:	$	454,545.00
Special Building Fund:	$	404,040.00
Qualified Capital Purpose Undertaking Fund:		#REF!

2. The total assessed value of property differs from last year's total assessed value by 7.67 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 0.691616 per $100 of assessed value.

4. Axtell Community School proposes to adopt a property tax request that will cause its tax rate to be 0.717534 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Axtell Community School will increase (decrease) last year's budget by 0 percent.

Must enter prior year budget information in column P for this formula to work

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

To Assist in calculating Change in Operating Budget:

Fund	2026-2027 Budget of Disbursements & Transfers	2025-2026 Budget of Disbursements & Transfers (1)	$ Change	% Change
General	7,011,893.00	6,841,394.00	170,499.00	2.49%
Depreciation	754,715.00	454,975.00	299,740.00	65.88%
Employee Benefit	#REF!	-	#REF!	
Contingency	#REF!	-	#REF!	
Activities	450,000.00	450,000.00	-	0.00%
School Lunch	350,000.00	357,000.00	(7,000.00)	-1.96%
Bond	747,548.00	641,000.00	106,548.00	16.62%
Special Building	1,750,000.00	4,231,670.00	(2,481,670.00)	-58.65%
Qualified Capital Purpose Undertaking	#REF!	-	#REF!	
Cooperative	600,597.00	848,000.00	(247,403.00)	-29.17%
Student Fee	#REF!	-	#REF!	
Total	**#REF!**	**13,824,039.00**	**#REF!**	

(1) - from page 2, column 7, of the School District's 2025-2026 Budget

Motion by _______________, seconded by ________________ to adopt Resolution #_____________.

Voting yes were:	Voting no were:
________________________________	____________________________
________________________________	____________________________
________________________________	____________________________
________________________________	____________________________
________________________________	____________________________
________________________________	____________________________
________________________________	____________________________

Dated this ______ day of ___________, 2026

NOTE 1: If you need separate levies for separate funds your resolution should identify the tax request by fund. #1 should be modified to identify each fund that has a tax levy

NOTE 2: This sample resolution is intended solely to assist political subdivisions. It is not a required form. Each political subdivision is responsible for ensuring the resolution is accurate and complies with all requirements set forth in the State Statutes

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Axtell Community School (50-0501-000) in Kearney 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 16th day of September, 2026 at 6:30 o'clock, PM, at Axtell Community School Library 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	$ 6,171,263.00	$ 7,188,709.84	$ 7,011,893.00	$ 2,400,000.00	$ 4,631,643.00	$ 4,828,535.00
Depreciation	$ -	$ 200,000.00	$ 754,715.00		$ 754,715.00	
Employee Benefit	#REF!	#REF!	#REF!	#REF!	#REF!	
Contingency	#REF!	#REF!	#REF!		#REF!	
Activities	$ 328,012.00	$ 350,000.00	$ 450,000.00		$ 450,000.00	
School Nutrition	$ 253,900.00	$ 256,000.00	$ 350,000.00		$ 350,000.00	
Bond	$ 187,379.00	$ 420,000.00	$ 747,548.00		$ 297,548.00	$ 454,545.00
Special Building	$ 3,510,906.00	$ 3,000,000.00	$ 1,750,000.00		$ 1,350,000.00	$ 404,040.00
Qualified Capital Purpose Undertaking	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Cooperative	$ 554,218.00	$ 575,000.00	$ 600,597.00		$ 600,597.00	
Student Fee	#REF!	#REF!	#REF!	#REF!	#REF!	
TOTALS	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 454,545.00	#REF!	#REF!

Notes:

(1) The example publication included here is solely to hear taxpayer input at the budget hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Budget Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publications include all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

Notice of Special Hearing To set Final Tax Request

Axtell Community School (50-0501-000) in Kearney 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 16th day of, September 2026 at 6:45 o'clock PM, at Axtell Community School Library 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	754,632,855	812,510,458	8%

	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	6,841,394.00	4,828,542.00	0.639853	0.594274	7,011,893.00	4,828,535.00	0.594274	-7%	2%
Bond Fund(s) K - 12	641,000.00	487,879.00	0.085461	0.060046	747,548.00	454,545.00	0.073533	-14%	17%
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	#DIV/0!	0
Special Building Fund	4,231,670.00	303,030.00	0.040156	0.037296	1,750,000.00	404,040.00	0.049727	24%	-59%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	#REF!	#REF!	#REF!	#REF!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	11,714,064.00	5,619,451.00	0.765470	0.691616	#REF!	#REF!	#REF!	#REF!	0

Notes:

(1) The example publications included here are solely to hear taxpayer input at the tax request hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Tax Request Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publication includes all information required by the statutes and the accuracy of the information presented. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

(3) If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. If the tax request does not exceed the allowable growth percentage, you will continue to hold the Special Hearing to set Final Tax Request as has been done in the past.

(4) Levy calculation formulas will need to be updated if you have fund(s) with a different valuation from the standard district-wide valuation

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **50-0501-000**

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	2,658,756.00	3,109,209.84	2,900,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	787,205.00	948,000.00	1,101,593.00
4	Support Services - Pupils (SPED Related)	2100's	131,179.00	135,000.00	200,597.00
5			2,496.00		
6	Support Services - Pupil (Non-SPED Related)	2100's	133,343.00		163,995.00
7	Support Services - Instructional	2200's	163,598.00	326,000.00	229,426.00
8					
9	Board of Education	2310	15,207.00	24,000.00	25,000.00
10	Executive Administration Services	2320	209,167.00	210,000.00	210,500.00
11	District Legal Services	2330	19,491.00	24,000.00	35,200.00
12	Office of the Principal	2410	387,513.00	388,000.00	407,400.00
13	General Administration - Business Services	2500	384,846.00	385,000.00	240,021.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	739,392.00	750,000.00	784,500.00
15	Vehicle Acquisition & Maintenance	2650		75,000.00	3,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	151,619.00	220,000.00	287,068.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	7,039.00	7,500.00	10,185.00
18		4000s			-
19	Community Services	3300			-
20	Categorical Grant from Corporation	3400			-
21	State Categorical Programs	3500's	16,326.00	16,000.00	39,997.00
22	Debt Services	5000		16,000.00	49,431.00
23	Federal Programs	6000's	174,305.00	155,000.00	133,971.00
24			49,781.00	50,000.00	
25	Transfers to ________________________ Fund	8000	140,000.00	350,000.00	190,009.00
26	Interfund Loan/Repayment to _____________ Fund				
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		6,171,263.00	7,188,709.84	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	925,423.00	1,090,500.00	1,312,375.00
32	Total Non-Special Education Disbursements & Transfers		5,245,840.00	6,098,209.84	5,699,518.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,011,893.00
34	NECESSARY CASH RESERVE				2,400,000.00
35	TOTAL REQUIREMENTS				9,411,893.00
36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,834,751.00	2,937,169.00	2,782,079.84
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		796,985.00	522,380.00	90,790.16
41	Total Beginning Balance		2,631,736.00	3,459,549.00	2,872,870.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	1,811.00	1,839.92	1,800.00
46	Public Power District Sales Tax	1120	23,876.00	23,000.00	23,000.00
47	Motor Vehicle Taxes	1125	204,523.00	200,000.00	200,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	22,800.00		
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	3,116.00	3,000.00	3,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990		1,000.00	1,000.00
56	Local License Fees/Court Fines	1911 / 1921			
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59			6,606.00	6,500.00	6,500.00
60			45.00	45.00	45.00
61			710.00	710.00	710.00
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	9,669.00	9,000.00	9,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,018,582.00	991,000.00	919,618.00
72	Special Education Programs	3120	576,201.00	350,000.00	350,000.00
73	Special Education Transportation	3125	4,475.00	5,000.00	
74	Homestead Exemption	3130	53,992.00	40,000.00	
75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	9,933.00	9,000.00	9,000.00
77	Payments for High Ability Learners	3535	4,458.00	4,000.00	4,000.00
78	Other State Appropriations		97,236.00	90,000.00	90,000.00
79					
80					
81					
82					
83					
84	State Apportionment	3400			
85	Other				
86	State Categorical Programs	3500's			
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	1,735,039.00	1,200,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511			
91		4526-4528, 4531			
92			37,217.00	37,000.00	37,000.00
93			5,246.00	5,000.00	5,000.00
94	IDEA Programs	4512-4523	79,095.00		
95		4416-4418		65,000.00	65,000.00
96					
97	Medicaid in Public Schools	4708	19,069.00	19,000.00	19,000.00
98	Medicaid Administrative Activities in Public Schools	4709	3,784.00	3,000.00	3,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524	840.00	1,000.00	1,000.00
101			36,946.00	25,000.00	
102			1,800.00	1,800.00	
103					
104	Vocational Education (Carl Perkins)	4525	1,138.00	1,117.96	1,100.00
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108			10,000.00	10,000.00	10,000.00
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300	42,078.00		
114	Transfers from ____________________ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			
116					
117	Other Non-Revenue Receipts	5690			
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From ___________ Fund				
120	Total Available Resources Before Property Taxes		6,642,021.00	6,561,561.88	4,631,643.00
121	Personal and Real Property Taxes	1100	2,988,791.00	3,500,017.96	4,780,250.00
122	TOTAL RESOURCES AVAILABLE		9,630,812.00	10,061,579.84	9,411,893.00
123	Less: Disbursements & Transfers		6,171,263.00	7,188,709.84	
124	BALANCE FORWARD		3,459,549.00	2,872,870.00	

	PROPERTY TAX RECAP
1. Tax from Line 121	4,780,250.00
2. Compute County Treasurer's Commission at 1% of tax collections.	48,285.00
3. Total Personal and Real Property Tax Requirement	4,828,535.00

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 # **50-0501-000**

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			200,000.00	754,715.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	200,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				754,715.00
14	TOTAL REQUIREMENTS				754,715.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		444,975.00	454,715.00	754,715.00
17	Investments, 9-1				
18	Total Beginning Balance		444,975.00	454,715.00	754,715.00
19	LOCAL SOURCES				
20	Interest	1510	9,740.00		
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200		500,000.00	
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		454,715.00	954,715.00	754,715.00
28	Less: Disbursements & Transfers		-	200,000.00	
29	BALANCE FORWARD		454,715.00	754,715.00	

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 # **50-0501-000**

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			26,533.00	350,000.00	450,000.00
3			301,479.00		
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		328,012.00	350,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				450,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				450,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		306,490.00	300,135.00	372,635.00
18	Investments, 9-1				
19	Total Beginning Balance		306,490.00	300,135.00	372,635.00
20	LOCAL SOURCES				
21	Interest	1510	1,311.00	1,500.00	
22	Activities Receipts	1790	214,849.00	215,000.00	
23	Admissions	1710	25,497.00	26,000.00	
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	80,000.00	180,000.00	77,365.00
27					
28	TOTAL RESOURCES AVAILABLE		628,147.00	722,635.00	450,000.00
29	Less: Disbursements & Transfers		328,012.00	350,000.00	
30	BALANCE FORWARD		300,135.00	372,635.00	

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 # **50-0501-000**

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	111,090.00	256,000.00	350,000.00
3	Employee Benefits	200's	21,596.00		
4	Purchased Services	300 / 400	482.00		
5	Supplies & Materials (Excluding Food)	610	120,540.00		
6	Food	630			
7	Capital Outlay (New & Replacement)	731, 733, 739			
8			192.00		
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		253,900.00	256,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				350,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				350,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		63,878.00	98,952.00	185,502.00
18	Investments, 9-1				
19	Total Beginning Balance		63,878.00	98,952.00	185,502.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Sale of Lunches/Milk	1610-1650	136,473.00	140,000.00	100,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	553.00	550.00	550.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	91,948.00	92,000.00	63,948.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	60,000.00	110,000.00	
32					
33	TOTAL RESOURCES AVAILABLE		352,852.00	441,502.00	350,000.00
34	Less: Disbursements & Transfers		253,900.00	256,000.00	
35	BALANCE FORWARD		98,952.00	185,502.00	

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 # **50-0501-000**

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		170,000.00	432,450.00
4	Bond - Interest	832		250,000.00	315,098.00
5			187,379.00		
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To ____________ Fund				
8	Total Disbursements & Transfers		187,379.00	420,000.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				747,548.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				747,548.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		-	267,548.00	200,000.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		-		97,548.00
16	Total Beginning Balance		-	267,548.00	297,548.00
17	LOCAL SOURCES				
18	Carline Tax	1115	241.00		
19	Interest	1510	792.00		
20			2,378.00		
21			174.00		
22	STATE SOURCES				
23	Homestead Exemption	3130	7,191.00		
24	Pro-Rate Motor Vehicle	3180	812.00		
25					
26	Property Tax Credit		68,588.00		
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		80,176.00	267,548.00	297,548.00
33	Personal and Real Property Taxes	1100	374,751.00	450,000.00	450,000.00
34	TOTAL RESOURCES AVAILABLE		454,927.00	717,548.00	747,548.00
35	Less: Disbursements & Transfers		187,379.00	420,000.00	
36	BALANCE FORWARD		267,548.00	297,548.00	

180,000.00	
270,000.00	

414000 minimum
plus (includes) this years payment

	PROPERTY TAX RECAP
1. Tax From Line 33	450,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	4,545.00
3. Total Personal and Real Property Tax Requirement.	454,545.00

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

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 <u>Total</u> 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	$ 170,000.00	$ 238,250.00	$ 408,250.00
2027-2028	$ 180,000.00	$ 229,500.00	$ 409,500.00
2028-2029	$ 190,000.00	$ 220,250.00	$ 410,250.00
2029-2030 and thereafter	$ 4,680,000.00	$ 1,852,000.00	$ 6,532,000.00
Total All Years	**$ 5,220,000.00**	**$ 2,540,000.00**	**$ 7,760,000.00**

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **50-0501-000**

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		3,000,000.00	1,750,000.00
3	Supplies	600			
4	Capital Outlay (New Only)	700's	3,404,475.00		
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720	1.00		
7	Loan Repayment	831 / 832			
8			106,430.00		
9	Interfund Loan/Repayment To ____________ Fund				
10	Total Disbursements & Transfers		3,510,906.00	3,000,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,750,000.00
12	TOTAL REQUIREMENTS				1,750,000.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		1,080,285.00	3,707,825.00	1,000,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		56,385.00	32,182.00	43,037.00
17	Total Beginning Balance		1,136,670.00	3,740,007.00	1,043,037.00
18	LOCAL SOURCES				
19	Carline Tax	1115	115.00		
20	Interest	1510	200,474.00		
21			1,512.00		
22			463.00		
23	STATE SOURCES				
24	Homestead Exemption	3130	3,419.00		
25	Pro-Rate Motor Vehicles	3180	646.00		
26					
27	Property Tax Credit	3131	109,881.00		
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101	5,606,188.00		
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		7,059,368.00	3,740,007.00	1,350,000.00
37	Personal and Real Property Taxes	1100	191,545.00	303,030.00	400,000.00
38	TOTAL RESOURCES AVAILABLE		7,250,913.00	4,043,037.00	1,750,000.00
39	Less: Disbursements & Transfers		3,510,906.00	3,000,000.00	
40	BALANCE FORWARD		3,740,007.00	1,043,037.00	

	PROPERTY TAX RECAP
1. Tax From Line 37	400,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	4,040.00
3. Total Personal and Real Property Tax Requirement.	404,040.00

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

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # 50-0501-000

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	356,718.00	575,000.00	600,597.00
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's	155,604.00		
4	Support Services - Staff	2200's	1,828.00		
5	Executive Administration Services	2320	19,778.00		
6	Office of the Principal	2410			
7	General Administration - Business Services	2500	19,618.00		
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's	672.00		
11					
12					
13					
14	Total Disbursements		554,218.00	575,000.00	
15	TOTAL BUDGET OF DISBURSEMENTS				600,597.00
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				600,597.00
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1		252,815.00	175,597.00	100,597.00
20	Investments, 9-1				
21	Total Beginning Balance		252,815.00	175,597.00	100,597.00
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321	477,000.00	500,000.00	500,000.00
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		729,815.00	675,597.00	600,597.00
37	Less: Disbursements		554,218.00	575,000.00	
38	BALANCE FORWARD		175,597.00	100,597.00	

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.

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	2,658,756.00	3,109,209.84	2,900,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	787,205.00	948,000.00	1,101,593.00
4	Support Services - Pupils (SPED Related)	2100's	131,179.00	135,000.00	200,597.00
5			2,496.00		
6	Support Services - Pupil (Non-SPED Related)	2100's	133,343.00		163,995.00
7	Support Services - Instructional	2200's	163,598.00	326,000.00	229,426.00
8					
9	Board of Education	2310	15,207.00	24,000.00	25,000.00
10	Executive Administration Services	2320	209,167.00	210,000.00	210,500.00
11	District Legal Services	2330	19,491.00	24,000.00	35,200.00
12	Office of the Principal	2410	387,513.00	388,000.00	407,400.00
13	General Administration - Business Services	2500	384,846.00	385,000.00	240,021.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	739,392.00	750,000.00	784,500.00
15	Vehicle Acquisition & Maintenance	2650		75,000.00	3,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	151,619.00	220,000.00	287,068.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	7,039.00	7,500.00	10,185.00
18		4000s			-
19	Community Services	3300			-
20	Categorical Grant from Corporation	3400			-
21	State Categorical Programs	3500's	16,326.00	16,000.00	39,997.00
22	Debt Services	5000		16,000.00	49,431.00
23	Federal Programs	6000's	174,305.00	155,000.00	133,971.00
24			49,781.00	50,000.00	
25	Transfers to ______________________ Fund	8000	140,000.00	350,000.00	190,009.00
26	Interfund Loan/Repayment to ____________ Fund				
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		6,171,263.00	7,188,709.84	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	925,423.00	1,090,500.00	1,312,375.00
32	Total Non-Special Education Disbursements & Transfers		5,245,840.00	6,098,209.84	5,699,518.00

33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,011,893.00
34	NECESSARY CASH RESERVE				2,400,000.00
35	TOTAL REQUIREMENTS				9,411,893.00
36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,834,751.00	2,937,169.00	2,782,079.84
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		796,985.00	522,380.00	90,790.16
41	Total Beginning Balance		2,631,736.00	3,459,549.00	2,872,870.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	1,811.00	1,839.92	1,800.00
46	Public Power District Sales Tax	1120	23,876.00	23,000.00	23,000.00
47	Motor Vehicle Taxes	1125	204,523.00	200,000.00	200,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	22,800.00		
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	3,116.00	3,000.00	3,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990		1,000.00	1,000.00
56	Local License Fees/Court Fines	1911 / 1921			
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59			6,606.00	6,500.00	6,500.00
60			45.00	45.00	45.00
61			710.00	710.00	710.00
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	9,669.00	9,000.00	9,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					

69					
70	STATE SOURCES				
71	State Aid	3110	1,018,582.00	991,000.00	919,618.00
72	Special Education Programs	3120	576,201.00	350,000.00	350,000.00
73	Special Education Transportation	3125	4,475.00	5,000.00	
74	Homestead Exemption	3130	53,992.00	40,000.00	
75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	9,933.00	9,000.00	9,000.00
77	Payments for High Ability Learners	3535	4,458.00	4,000.00	4,000.00
78	Other State Appropriations		97,236.00	90,000.00	90,000.00
79					
80					
81					
82					
83					
84	State Apportionment	3400			
85	Other				
86	State Categorical Programs	3500's			
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	1,735,039.00	1,200,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511			
91		4526-4528, 4531			
92			37,217.00	37,000.00	37,000.00
93			5,246.00	5,000.00	5,000.00
94	IDEA Programs	4512-4523	79,095.00		
95		4416-4418		65,000.00	65,000.00
96					
97	Medicaid in Public Schools	4708	19,069.00	19,000.00	19,000.00
98	Medicaid Administrative Activities in Public Schools	4709	3,784.00	3,000.00	3,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524	840.00	1,000.00	1,000.00
101			36,946.00	25,000.00	
102			1,800.00	1,800.00	
103					
104	Vocational Education (Carl Perkins)	4525	1,138.00	1,117.96	1,100.00

105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108			10,000.00	10,000.00	10,000.00
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300	42,078.00		
114	Transfers from ________________________ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			
116					
117	Other Non-Revenue Receipts	5690			
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From ___________ Fund				
120	Total Available Resources Before Property Taxes		6,642,021.00	6,561,561.88	4,631,643.00
121	Personal and Real Property Taxes	1100	2,988,791.00	3,500,017.96	4,780,250.00
122	TOTAL RESOURCES AVAILABLE		9,630,812.00	10,061,579.84	9,411,893.00
123	Less: Disbursements & Transfers		6,171,263.00	7,188,709.84	
124	BALANCE FORWARD		3,459,549.00	2,872,870.00	

	PROPERTY TAX RECAP
1. Tax from Line 121	4,780,250.00
2. Compute County Treasurer's Commission at 1% of tax collections.	48,285.00
3. Total Personal and Real Property Tax Requirement	4,828,535.00