

MINUTES OF BOARD OF EDUCATION

South Platte School District #95

South Platte Budget Hearing and Budget Summary September 25, 2024 7:15 PM

President Darrel Armstrong called to order the South Platte Budget Hearing and Budget Summary of the school board at 7:21 PM with board members: **Present:** Darrel Armstrong, Duane Duncan, Adam Hayward, Amy Stanley, Tim Van Zee, Patricia Welsh. Also present were Superintendent David Spencer, Principal Nick Brost and Business Manager Lisa Wilson. Notice of the meeting was published in the Keith County News, online and available at the office.

The Pledge of Allegiance was recited and President Armstrong made note of the Open Meetings Act poster that is on display in the meeting room.

There was discussion and review of state budget worksheets, budget and tax request.

(Attachment SP 2024-2025 Budget Hearing Tax Summary)

Review the minutes.

Motion by Adam Hayward seconded by Tim Van Zee to adjourn the meeting. Motion carried.

Amy Stanley: yes, Duane Duncan: yes, Adam Hayward: yes, Darrel Armstrong: yes, Tim Van Zee: yes, Patricia Welsh: yes

The meeting was adjourned at 7:30 PM.

Tim Van Zee, Secretary

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	+
Garden County	\$1,747,115.00	\$1,746,405.00	\$1,677,841.00	1,838,089.00	\$1,841,474.00	\$2,044,374.00	\$202,900.00
Perkins County	\$32,127,965.00	\$31,500,987.00	\$30,679,728.00	31,603,394.00	\$38,571,431.00	\$43,753,038.00	\$5,181,607.00
Deuel County	\$153,562,362.00	\$153,188,678.00	\$148,168,209.00	155,783,742.00	\$165,554,562.00	\$183,119,279.00	\$17,564,717.00
Keith County	\$262,250,859.00	\$265,906,624.00	\$263,604,780.00	278,699,830.00	\$294,547,481.00	\$353,426,125.00	\$58,878,644.00
Levey(General)	\$449,688,301.00	\$452,342,694.00	\$444,130,558.00	467,925,055.00	\$500,514,948.00	\$582,342,816.00	\$81,827,868.00
	.0060	.0060	.0066	.00635	.006125	.00596966	-0.00015534
Total General	\$2,698,129.81	\$2,714,056.16	\$2,931,261.68	2,971,324.10	\$3,065,654.06	\$3,476,388.61	\$410,734.56
Levey(Building)	.0001	.0001	.0001	.0001	.00006	.0001	0.00004
Total Building	\$44,968.83	\$45,234.27	\$44,413.06	46,792.51	\$30,030.90	\$58,234.28	\$28,203.38
	.0009	.0009	.0009	.0009	.000748	.00065	-0.000098
Bond Levey	\$404,719.47	\$407,108.42	\$399,717.50	421,132.55	\$374,385.18	\$378,522.83	\$4,137.65
Increase				3,439,249.15	\$3,470,070.13	\$3,913,145.73	\$443,075.59

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

South Plattte Public Schools (25-0095) in Deuel 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 25th day of September, 2024 at 7:15 o'clock, P.M., at Meida Center 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	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 4,555,666.00	\$ 4,456,038.00	\$ 5,589,258.00	\$ 614,944.00	\$ 2,762,576.00	\$ 3,476,390.00
Depreciation	\$ -	\$ 270,000.00	\$ 16,778.00		\$ 16,778.00	
Employee Benefit	\$ 20,639.00	\$ 16,774.00	\$ 57,218.00	\$ -	\$ 57,218.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 157,604.00	\$ 131,942.00	\$ 217,749.00	\$ -	\$ 217,749.00	
School Nutrition	\$ 224,260.00	\$ 230,069.00	\$ 292,253.00	\$ -	\$ 292,253.00	
Bond	\$ 412,802.00	\$ 414,000.00	\$ 1,071,888.00	\$ -	\$ 697,152.00	\$ 378,521.00
Special Building	\$ 159,189.00	\$ 127,855.00	\$ 218,127.00		\$ 160,477.00	\$ 58,232.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 5,530,160.00	\$ 5,646,678.00	\$ 7,463,271.00	\$ 614,944.00	\$ 4,204,203.00	\$ 3,913,143.00

Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 378,521.00	\$ 3,534,622.00
	\$	\$ 3,913,143.00

This budget is for the Period SEPTEMBER 1, 2024 through AUGUST 31, 2025

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:

	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 3,476,390.00	\$ 3,476,390.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ 378,521.00		\$ 378,521.00
Special Building Fund	\$ -	\$ 58,232.00	\$ 58,232.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 378,521.00	\$ 3,534,622.00	\$ 3,913,143.00

Outstanding Bonded Indebtedness as of September 1, 2024 (Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$	4,095,000.00	Principal
\$	421,343.00	Interest
\$	4,516,343.00	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

Total Certified Valuation (All Counties) \$ 582,342,816

(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, 2023 through June 30, 2024? YES NO

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

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, 2023 through June 30, 2024? YES NO

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

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

Submission Information

Budget Due by 9-30-2024

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

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

2024-2025 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,678,262.00	2,762,576.00	3,441,626.00	6,204,202.00	603,684.00	4,985,574.00	5,589,258.00	614,944.00	6,204,202.00
Depreciation	15,778.00	16,778.00		16,778.00			16,778.00		16,778.00
Employee Benefit	46,868.00	57,218.00		57,218.00			57,218.00		57,218.00
Contingency	-	-		-			-		-
Activities	99,149.00	217,749.00		217,749.00			217,749.00		217,749.00
School Nutrition	35,753.00	292,253.00		292,253.00			292,253.00		292,253.00
Bond	684,202.00	697,152.00	374,736.00	1,071,888.00			1,071,888.00		1,071,888.00
Special Building	157,907.00	160,477.00	57,650.00	218,127.00			218,127.00		218,127.00
Qualified Capital Purpose Undertaking	-	-		-			-		-
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
TOTAL ALL FUNDS	2,717,919.00	4,204,203.00	3,874,012.00	8,078,215.00	603,684.00	4,985,574.00	7,463,271.00	614,944.00	8,078,215.00

PERSONAL AND REAL PROPERTY TAX RECAP

	General Fund	Bond Fund(s) (Total Of All Bond Funds)	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,441,626.00	374,736.00	57,650.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	34,764.00	3,785.00	582.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,476,390.00	378,521.00	58,232.00	-

CERTIFIED STATE AID MOTOR VEHICLE TAXES

\$	671,714.00	\$	120,000.00
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COUNTY TREASURER'S BALANCE, 9-1-2024

1,046,262.00	73,202.00	10,018.00
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2023-2024 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	1,192,333.00	3,068,643.00	3,065,657.00	6,134,300.00	472,205.00	3,983,833.00	4,456,038.00	1,678,262.00
Depreciation	284,113.00	285,778.00		285,778.00			270,000.00	15,778.00
Employee Benefit	47,426.00	63,642.00		63,642.00			16,774.00	46,868.00
Contingency	-	-		-			-	-
Activities	113,929.00	231,091.00		231,091.00			131,942.00	99,149.00
School Nutrition	44,321.00	265,822.00		265,822.00			230,069.00	35,753.00
Bond	664,918.00	723,817.00	374,385.00	1,098,202.00			414,000.00	684,202.00
Special Building	248,074.00	254,151.00	31,611.00	285,762.00			127,855.00	157,907.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	2,595,114.00	4,892,944.00	3,471,653.00	8,364,597.00	472,205.00	3,983,833.00	5,646,678.00	2,717,919.00

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

MOTOR VEHICLE TAXES
\$ 134,869.00

2022-2023 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 & 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	1,410,793.00	3,084,915.00	2,663,084.00	5,747,999.00	626,532.00	3,929,134.00	4,555,666.00	1,192,333.00
Depreciation	279,427.00	284,113.00		284,113.00			-	284,113.00
Employee Benefit	42,958.00	68,065.00		68,065.00			20,639.00	47,426.00
Contingency	-	-		-			-	-
Activites	144,293.00	271,533.00		271,533.00			157,604.00	113,929.00
School Lunch	81,806.00	268,581.00		268,581.00			224,260.00	44,321.00
Bond	478,477.00	701,545.00	376,175.00	1,077,720.00			412,802.00	664,918.00
Special Building	356,092.00	365,349.00	41,914.00	407,263.00			159,189.00	248,074.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	\$ 2,793,846.00	5,044,101.00	3,081,173.00	8,125,274.00	626,532.00	3,929,134.00	5,530,160.00	2,595,114.00

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

MOTOR VEHICLE TAXES
\$ 126,778.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence is received

NAME South Platte School
ADDRESS 610 Plum Street
CITY & ZIP CODE Big Springs, NE 69122
TELEPHONE 308-889-3674
WEBSITE southplatteschools.com

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	<u>Darrell Armstrong</u>	<u>David Spencer</u>
TITLE / FIRM NAME	<u>Chairperson</u>	<u>Superintendent of Schools</u>
TELEPHONE	<u>308-8893156</u>	<u>308-889-3674</u>
EMAIL ADDRESS		<u>dspencer@southplatteschools.com</u>

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

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 3,095,687.00
(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) _____

(2) % 2.00

Real Growth Percentage Increase

$$\frac{4,992,149.00}{500,514,984.00} \div \frac{500,514,984.00}{500,514,984.00} = 1.00\% \text{ (3)}$$

2024 Real Growth Value per Assessor
Prior Year Total Real Property Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3)

(4) % 3.00

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)

(5) \$ 92,870.61

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)

(6) \$ 3,188,557.61

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

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request

(7) \$ 3,534,622.00

(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

25-0095

South Platte Public Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster. (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Amounts eligible as exclusion for Voluntary Termination Agreements	
20	Retirement Contribution Increase	
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ -

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

Notice is hereby given that South Platte Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on April 15, 2024 at 7:00pm at the Media Center in Big Springs, Nebraska.

0

After the 2024/25 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

The estimated costs to the district for the 2024/25 year and future years are listed below:

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 141,905.00		\$ 141,905.00
Compensation for activities outside of the regular salary:			
• Extended contracts / Activities outside of regular salary			\$ -
• Bonus/Incentive/Performance Pay			\$ -
• Stipends			\$ -
• All other costs not mentioned above			\$ -
Benefits and Payroll Costs Paid by district:			
• Insurances (Health, Dental, Life, Long Term Disability)	\$ 51,413.00		\$ 51,413.00
• 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			\$ -
• IRS value of housing allowance			\$ -
• IRS value of vehicle allowance			\$ -
• Additional leave days			\$ -
• Annuities			\$ -
• Service credit purchase			\$ -
• Association / Membership dues			\$ -
• Cell Phone/Internet reimbursement			\$ -
• Relocation reimbursement			\$ -
• Travel allowance/reimbursement			\$ -
• Mileage Allowance			\$ -
• Educational tuition assistance			\$ -
• All other benefit costs not mentioned above			\$ -
Totals:	\$ 193,318.00	\$ -	\$ 193,318.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

South Plattine Public Schools (25-0095) in Deuel 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, 2024 at 7:00 o'clock, P.M., at Meida Center 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	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers		Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)				
General	\$ 4,555,666.00	\$ 4,456,038.00	\$ 5,589,258.00	\$ 5,589,258.00	\$ 614,944.00	\$ 2,762,576.00	\$ 3,476,390.00
Depreciation	-	\$ 270,000.00	\$ 16,778.00	\$ 16,778.00	-	\$ 16,778.00	-
Employee Benefit	\$ 20,639.00	\$ 16,774.00	\$ 57,218.00	\$ 57,218.00	-	\$ 57,218.00	-
Contingency	-	-	-	-	-	-	-
Activities	\$ 157,604.00	\$ 131,942.00	\$ 217,749.00	\$ 217,749.00	-	\$ 217,749.00	-
School Nutrition	\$ 224,260.00	\$ 230,069.00	\$ 292,253.00	\$ 292,253.00	-	\$ 292,253.00	-
Bond	\$ 412,802.00	\$ 414,000.00	\$ 1,071,888.00	\$ 1,071,888.00	-	\$ 697,152.00	\$ 378,521.00
Special Building	\$ 159,189.00	\$ 127,855.00	\$ 218,127.00	\$ 218,127.00	-	\$ 160,477.00	\$ 58,232.00
Qualified Capital Purpose Undertaking	-	-	-	-	-	-	-
Cooperative	-	-	-	-	-	-	-
Student Fee	-	-	-	-	-	-	-
TOTALS	\$ 5,530,160.00	\$ 5,646,678.00	\$ 7,463,271.00	\$ 7,463,271.00	\$ 614,944.00	\$ 4,204,203.00	\$ 3,913,143.00

Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax \$	\$ 378,521.00	\$ 3,534,622.00
	\$	\$ 3,913,143.00

Notice of Special Hearing To Set Final Tax Request

South Plattie Public Schools (25-0095) in Deuel 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 2024 at 7:10 o'clock P.M., at Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	500,514,984	582,342,816	16%

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,747,696.00	3,065,657.00	0.612501	0.526435	5,589,258.00	3,476,390.00	0.596966	-3%	-3%
Bond Fund(s) K - 12	880,179.00	374,385.00	0.074800	0.064289	1,071,888.00	378,521.00	0.065000	-13%	22%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0! 0	
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0! 0	
Bond Fund			0.000000	0.000000			0.000000	#DIV/0! 0	
Special Building Fund	274,967.00	30,030.00	0.006000	0.005157	218,127.00	58,232.00	0.010000	67%	-21%
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	6,902,842.00	3,470,072.00	0.693300	0.595881	6,879,273.00	3,913,143.00	0.671966	-3%	0%

School District Total Debt Outstanding as of September 1, 2024

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, 2024:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024-2025	\$ 330,000.00	\$ 51,877.00	\$ 381,877.00
2025-2026	\$ 335,000.00	\$ 49,223.00	\$ 384,223.00
2026-2027	\$ 355,000.00	\$ 43,977.00	\$ 398,977.00
2027-2028 and thereafter	\$ 3,075,000.00	\$ 276,266.00	\$ 3,351,266.00
Total	\$ 4,095,000.00	\$ 421,343.00	\$ 4,516,343.00
All Years	\$ 4,095,000.00	\$ 421,343.00	\$ 4,516,343.00

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	2,001,508.00	1,893,580.00	2,474,685.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	448,800.00	472,205.00	603,684.00
4	Support Services - Pupils (SPED Related)	2100's	173,543.00		
5					
6	Support Services - Pupil (Non-SPED Related)	2100's		178,059.00	201,000.00
7	Support Services - Instructional	2200's	95,539.00	260,716.00	340,000.00
8					
9	Board of Education	2310	20,937.00		29,000.00
10	Executive Administration Services	2320	110,756.00	132,979.00	201,369.00
11	District Legal Services	2330	4,848.00		8,000.00
12	Office of the Principal	2410	390,822.00	420,341.00	490,990.00
13	General Administration - Business Services	2500	142,679.00	154,151.00	296,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	438,307.00	456,378.00	525,130.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	157,415.00	192,561.00	239,400.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	4,189.00		
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's		3,239.00	30,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	369,560.00	116,829.00	150,000.00
24					
25	Transfers to Activity Fund	8000	26,763.00		
26	Interfund Loan/Repayment to Bond Fund		170,000.00	175,000.00	
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		4,555,666.00	4,456,038.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	626,532.00	472,205.00	603,684.00
32	Total Non-Special Education Disbursements & Transfers		3,929,134.00	3,983,833.00	4,985,574.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				5,589,258.00
34	NECESSARY CASH RESERVE				614,944.00
35	TOTAL REQUIREMENTS				6,204,202.00

36								
37	BEGINNING BALANCES							
38	Cash Balance, 9-1		402,927.00			237,988.00		632,000.00
39	Investments, 9-1		250,000.00			250,000.00		
40	County Treasurer's Balance, 9-1		757,866.00			704,345.00		1,046,262.00
41	Total Beginning Balance		1,410,793.00			1,192,333.00		1,678,262.00
42								
43	RECEIPTS, & TRANSFERS							
44	LOCAL SOURCES							
45	Carline Tax	1115	12,072.00			13,925.00		11,000.00
46	Public Power District Sales Tax	1120	20,474.00			26,332.00		13,000.00
47	Motor Vehicle Taxes	1125	126,778.00			134,869.00		120,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335						
49	Tuition Received from Individuals	1311-13 / 1370						
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360	2,232.00					
51	Transportation Received from Individuals	1410-1411						
52	Transportation Received from Other Districts	1420-1440						
53	Interest	1510 / 1520	10,414.00			13,018.00		7,000.00
54	Community Service Activities	1800						
55	Other Local Receipts	1910 / 1920 / 1990	928.00			1,256.00		
56	Local License Fees/Court Fines	1911 / 1921	430.00			10,226.00		7,000.00
57	Nameplate Capacity Tax	3133						
58	Categorical Grants from Corporations / Private	1925				10,000.00		8,000.00
59	Other		3,769.00			11,079.00		
60								
61								
62								
63								
64	COUNTY AND ESU SOURCES							
65	Fines and License Fees	2110	49,682.00			725.00		500.00
66	Other County Sources	2130						
67	ESU Receipts	2210	1,360.00			240.00		100.00
68								
69								
70	STATE SOURCES							
71	State Aid	3110	636,496.00			759,649.00		671,714.00
72	Special Education Programs	3120	169,174.00			126,229.00		75,000.00
73	Special Education Transportation	3125						
74	Homestead Exemption	3130	23,279.00			165,935.00		

75	Payments for Wards of the State or Court	3160 / 3161				
76	Pro-Rate Motor Vehicles	3180	7,667.00	7,689.00	7,000.00	
77	Payments for High Ability Learners	3535				
78	Other State Appropriations					
79						
80						
81						
82						
83						
84	State Apportionment	3400	27,830.00	29,392.00	30,000.00	
85	Other					
86	State Categorical Programs	3500's	8,615.00	14,558.00	12,000.00	
87	Other State Receipts	3990				
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	258,236.00	159,263.00		
89	FEDERAL SOURCES					
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	58,777.00	132,899.00	65,000.00	
91		4526-4528, 4531				
92						
93						
94	IDEA Programs	4512-4523	49,470.00	210,333.00	50,000.00	
95		4416-4418				
96	REAO		19,939.00			
97	Medicaid in Public Schools	4708	3,791.00	6,848.00	5,000.00	
98	Medicaid Administrative Activities in Public Schools	4709	4,701.00	2,417.00	2,000.00	
99	Title 8 (Impact Aid)	4305				
100	Other Federal Non-Categorical Receipts	4524				
101						
102						
103						
104	Vocational Education (Carl Perkins)	4525				
105	Other Federal Categorical Receipts	4530				
106						
107	Grants from Corporations & Other Private Interests	4710				
108	ESSER, ESSA, ESSERF	4900's	97,958.00			
109	NON-REVENUE SOURCES					
110	Tax Anticipation Notes	5150				
111	Long Term Loans	5400				
112	Insurance Adjustments	5301				
113	Sale of Property	5300				
114	Transfers from Special Building Fund	5200	80,000.00	39,428.00		
115	Cash Balance from Dissolved/Merged Districts	5610				

116					
117	Other Non-Revenue Receipts	5690	50.00		
118	Learning Community Property Taxes				
119	Repayment From General Fund	9001			
120	Total Available Resources Before Property Taxes		3,084,915.00	3,068,643.00	2,762,576.00
121	Personal and Real Property Taxes	1100	2,663,084.00	3,065,657.00	3,441,626.00
122	TOTAL RESOURCES AVAILABLE		5,747,999.00	6,134,300.00	6,204,202.00
123	Less: Disbursements & Transfers		4,555,066.00	4,456,038.00	
124	BALANCE FORWARD		1,192,333.00	1,678,262.00	

PROPERTY TAX RECAP

3,441,626.00
34,764.00
3,476,390.00

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

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 #

25-0095

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831	350,000.00	353,000.00	996,888.00
4	Bond - Interest	832	62,002.00	61,000.00	75,000.00
5	Other		800.00		
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment From _____ Fund				
8	Total Disbursements & Transfers		412,802.00	414,000.00	1,071,888.00
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				1,071,888.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		377,043.00	567,150.00	611,000.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		101,434.00	97,768.00	73,202.00
16	Total Beginning Balance		478,477.00	664,918.00	684,202.00
17	LOCAL SOURCES				
18	Carline Tax	1115	1,711.00	1,749.00	1,700.00
19	Interest	1510	7,277.00	13,751.00	8,000.00
20	Other Local		3,100.00	3,827.00	2,500.00
21					
22	STATE SOURCES				
23	Homesstead Exemption	3130	3,299.00	7,696.00	
24	Pro-Rate Motor Vehicle	3180	1,081.00	821.00	750.00
25					
26	Property Tax Credit		36,600.00	31,055.00	
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From General Fund		170,000.00		
32	Total Available Resources Before Property Taxes		701,545.00	723,817.00	697,152.00
33	Personal and Real Property Taxes	1100	376,175.00	374,385.00	374,736.00
34	TOTAL RESOURCES AVAILABLE		1,077,720.00	1,098,202.00	1,071,888.00
35	Less: Disbursements & Transfers		412,802.00	414,000.00	
36	BALANCE FORWARD		664,918.00	684,202.00	

PROPERTY TAX RECAP	374,736.00
	3,785.00
	378,521.00

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

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

Bond Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

25-0095

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	40,347.00	127,855.00	218,127.00
3	Supplies	600			
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720	38,842.00		
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To General Fund		80,000.00		
10	Total Disbursements & Transfers		159,189.00	127,855.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				218,127.00
12	TOTAL REQUIREMENTS				218,127.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		345,229.00	238,018.00	147,889.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		10,863.00	10,056.00	10,018.00
17	Total Beginning Balance		356,092.00	248,074.00	157,907.00
18	LOCAL SOURCES				
19	Carline Tax	1115	190.00	151.00	120.00
20	Interest	1510	4,169.00	2,204.00	2,000.00
21	Other Local		344.00	442.00	400.00
22					
23	STATE SOURCES				
24	Homesstead Exemption	3130	367.00	1,253.00	
25	Pro-Rate Motor Vehicles	3180	120.00	81.00	50.00
26					
27	Property Tax Credit	3131	4,067.00	1,946.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From Fund				
36	Total Available Resources Before Property Taxes		365,349.00	254,151.00	160,477.00
37	Personal and Real Property Taxes	1100	41,914.00	31,611.00	57,650.00
38	TOTAL RESOURCES AVAILABLE		407,263.00	285,762.00	218,127.00
39	Less: Disbursements & Transfers		159,189.00	127,855.00	
40	BALANCE FORWARD		248,074.00	157,907.00	

PROPERTY TAX RECAP	
	57,650.00
	582.00
	58,232.00

1. Tax From Line 37
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

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

Special Building Fund

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				16,778.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911		270,000.00	
12	Total Disbursements & Transfers			270,000.00	16,778.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				16,778.00
14	TOTAL REQUIREMENTS				16,778.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		279,427.00	284,113.00	15,778.00
17	Investments, 9-1				
18	Total Beginning Balance		279,427.00	284,113.00	15,778.00
19	LOCAL SOURCES				
20	Interest	1510	4,686.00	1,665.00	1,000.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200			
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		284,113.00	285,778.00	16,778.00
28	Less: Disbursements & Transfers		-	270,000.00	
29	BALANCE FORWARD		284,113.00	15,778.00	

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 #

25-0095

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	82,915.00	83,225.00	94,000.00
3	Employee Benefits	200's	34,405.00	36,123.00	41,800.00
4	Purchased Services	300 / 400			
5	Supplies & Materials (Excluding Food)	610	11,479.00	13,622.00	31,000.00
6	Food	630	95,461.00	97,099.00	125,453.00
7	Capital Outlay (New & Replacement)	731, 733, 739			
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		224,260.00	230,069.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				292,253.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				292,253.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		81,806.00	44,321.00	35,753.00
18	Investments, 9-1				
19	Total Beginning Balance		81,806.00	44,321.00	35,753.00
20	LOCAL SOURCES				
21	Interest	1510	124.00	108.00	100.00
22	Sale of Lunches/Milk	1610-1650	69,874.00	64,874.00	68,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	1,511.00	40,815.00	1,400.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	115,266.00	53,503.00	112,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200		62,201.00	75,000.00
32					
33	TOTAL RESOURCES AVAILABLE		268,581.00	265,822.00	292,253.00
34	Less: Disbursements & Transfers		224,260.00	230,069.00	
35	BALANCE FORWARD		44,321.00	35,753.00	

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 #

25-0095

Line No.	ACTIVITIES FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			157,604.00	131,942.00	217,749.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		157,604.00	131,942.00	217,749.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				217,749.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		144,293.00	113,929.00	99,149.00
18	Investments, 9-1				
19	Total Beginning Balance		144,293.00	113,929.00	99,149.00
20	LOCAL SOURCES				
21	Interest	1510	397.00	468.00	500.00
22	Activities Receipts	1790	89,536.00	9,400.00	8,700.00
23	Admissions	1710	10,544.00	9,824.00	9,400.00
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200		71,320.00	75,000.00
27			26,763.00	26,150.00	25,000.00
28	TOTAL RESOURCES AVAILABLE		271,533.00	231,091.00	217,749.00
29	Less: Disbursements & Transfers		157,604.00	131,942.00	
30	BALANCE FORWARD		113,929.00	99,149.00	

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 #

25-0095

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		20,639.00	16,774.00	57,218.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		20,639.00	16,774.00	57,218.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				57,218.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		42,958.00	47,426.00	46,868.00
18	Investments, 9-1				
19	Total Beginning Balance		42,958.00	47,426.00	46,868.00
20	LOCAL SOURCES				
21	Interest	1510	265.00	393.00	350.00
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	24,842.00	15,823.00	10,000.00
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		68,065.00	63,642.00	57,218.00
29	Less: Disbursements & Transfers		20,639.00	16,774.00	
30	BALANCE FORWARD		47,426.00	46,868.00	

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