2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 01-0090 **Class #: 3**

Adams Central Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Adams County

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

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	$ -	$ 13,212,817.00	$ 13,212,817.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 1,464,646.00		$ 1,464,646.00
Special Building Fund	$ -	$ 707,071.00	$ 707,071.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 1,464,646.00	$ 13,919,888.00	$ 15,384,534.00

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

$ 11,805,000.00	Principal
$ 1,140,774.00	Interest
$ 12,945,774.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 2,333,544,329

*(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?

[XX] 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, 2023 through June 30, 2024?

[ ] YES [XX] 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 [XX] 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 9-30-2024

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 01-0090
Adams Central Public Schools

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	2,982,126.00	7,908,111.00	13,080,689.00	20,988,800.00	3,780,000.00	14,855,300.00	18,635,300.00	2,353,500.00	20,988,800.00
Depreciation	519,940.00	520,940.00		520,940.00			520,940.00		520,940.00
Employee Benefit	110,907.00	111,407.00		111,407.00			111,407.00	-	111,407.00
Contingency	-	-		-			-		-
Activities	561,084.00	1,161,084.00		1,161,084.00			1,161,084.00	-	1,161,084.00
School Nutrition	127,167.00	927,167.00		927,167.00			927,167.00	-	927,167.00
Bond	986,303.00	986,303.00	1,450,000.00	2,436,303.00			2,436,303.00	-	2,436,303.00
Special Building	2,931,963.00	2,931,963.00	700,000.00	3,631,963.00			3,631,963.00		3,631,963.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	1,204,517.00	1,204,517.00		1,204,517.00			1,204,517.00	-	1,204,517.00
Student Fee	64,778.00	64,778.00		64,778.00			64,778.00	-	64,778.00
				-					-
TOTAL ALL FUNDS	9,488,785.00	15,816,270.00	15,230,689.00	31,046,959.00	3,780,000.00	14,855,300.00	28,693,459.00	2,353,500.00	31,046,959.00

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)	13,080,689.00	1,450,000.00	700,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	132,128.00	14,646.00	7,071.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	13,212,817.00	1,464,646.00	707,071.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 2,245,985.00	$ 960,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
2,467,626.00	365,100.00	240,000.00	-

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	3,618,014.00	9,495,043.00	11,060,300.00	20,555,343.00	3,044,967.00	14,528,250.00	17,573,217.00	2,982,126.00
Depreciation	518,940.00	519,940.00		519,940.00			-	519,940.00
Employee Benefit	110,407.00	110,907.00		110,907.00			-	110,907.00
Contingency	-	-		-			-	-
Activities	268,434.00	1,150,334.00		1,150,334.00			589,250.00	561,084.00
School Nutrition	352,805.00	768,069.00		768,069.00			640,902.00	127,167.00
Bond	915,721.00	965,721.00	1,325,000.00	2,290,721.00			1,304,418.00	986,303.00
Special Building	2,160,257.00	2,231,257.00	920,000.00	3,151,257.00			219,294.00	2,931,963.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	1,204,517.00	1,204,517.00		1,204,517.00			-	1,204,517.00
Student Fee	64,778.00	85,045.00		85,045.00			20,267.00	64,778.00
				-				-
TOTAL ALL FUNDS	9,213,873.00	16,530,833.00	13,305,300.00	29,836,133.00	3,044,967.00	14,528,250.00	20,347,348.00	9,488,785.00

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 Worksheet

MOTOR VEHICLE TAXES	
$	985,681.00

County-District # 01-0090

Adams Central Public Schools

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 & 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	5,180,990.00	9,795,217.00	10,063,478.00	19,858,695.00	3,008,776.00	13,231,905.00	16,240,681.00	3,618,014.00
Depreciation	284,814.00	518,940.00		518,940.00			-	518,940.00
Employee Benefit	109,361.00	110,407.00		110,407.00			-	110,407.00
Contingency	-	-		-			-	-
Activities	433,996.00	853,472.00		853,472.00			585,038.00	268,434.00
School Lunch	414,252.00	1,038,653.00		1,038,653.00			685,848.00	352,805.00
Bond	781,787.00	916,453.00	1,305,393.00	2,221,846.00			1,306,125.00	915,721.00
Special Building	1,855,219.00	1,965,313.00	914,145.00	2,879,458.00			719,201.00	2,160,257.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	1,191,948.00	1,204,517.00		1,204,517.00			-	1,204,517.00
Student Fee	61,670.00	64,778.00		64,778.00			-	64,778.00
				-				-
TOTAL ALL FUNDS	$ 10,314,037.00	16,467,750.00	12,283,016.00	28,750,766.00	3,008,776.00	13,231,905.00	19,536,893.00	9,213,873.00

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 Worksheet

MOTOR VEHICLE TAXES	
$	1,064,188.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Adams Central Public Schools
ADDRESS	1090 S. Adams Central Ave.
CITY & ZIP CODE	Hastings, NE 68901
TELEPHONE	402-463-3285
WEBSITE	www.adamscentral.us

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dave Johnson	Shawn Scott	Shawn Scott
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-469-3294	402-463-3285	402-463-3285
EMAIL ADDRESS	dave.johnson@adams-central.org	shawn.scott@adams-central.org	shawn.scott@adams-central.org

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

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

Adams Central Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 13,513,131.00
*(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

19,561,205.00	/	1,873,864,934.00	=	1.04 % (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) 3.04 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 410,799.18

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 13,923,930.18**
(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) $ 13,919,888.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 01-0090

Adams Central 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**	$ 333,017.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 333,017.00

Adams Central Public Schools
Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	13,212,817.00	1,464,646.00	707,071.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	1,464,646.00		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	1,464,646.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	13,212,817.00	-	707,071.00	-
14	Assessed Valuation	2,333,544,329	2,333,544,329	2,333,544,329	2,333,544,329
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.566212	0.000000	0.030300	0.000000
16	Total Levy for Compliance	0.596512			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 13,212,817.00	$ 2,333,544,329	0.566212
Special Building Fund	$ 707,071.00	$ 2,333,544,329	0.030300
Bond Fund	$ 1,464,646.00	$ 2,333,544,329	0.062765
Bond Fund	$ -	$ 2,333,544,329	0.000000
Bond Fund	$ -	$ 2,333,544,329	0.000000
QCPUF Fund	$ -	$ 2,333,544,329	0.000000
QCPUF Fund	$ -	$ 2,333,544,329	0.000000
	$ -	$ 2,333,544,329	0.000000
	$ -	$ 2,333,544,329	0.000000
	$ -	$ 2,333,544,329	0.000000
	$ -	$ 2,333,544,329	0.000000
	$ -	$ 2,333,544,329	0.000000
	$ -	$ 2,333,544,329	0.000000
Total	$ 15,384,534.00		$ 0.659277

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Mr. Shawn Scott

Notice is hereby given that Adams Central Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 9, 2024 at 6:30 pm at the Adams Central High School Conference Room in Hastings, Nebraska.

After the 2024/25 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 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	$ 188,934.00	$ 188,934.00	**$ 377,868.00**
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)*	$ 28,683.00	$ 28,683.00	$ 57,366.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	$ 33,181.00	$ 33,181.00	$ 66,362.00
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*	$ 7,267.00	$ 7,267.00	$ 14,534.00
• *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:	**$ 258,065.00**	**$ 258,065.00**	**$ 516,130.00**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Adams Central Public Schools — **Adams**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Hastings Public Schools	30 years	Agreement over annexed land by the City of Hastings
Kenesaw Public School	1 year	Agreement to provide Title 1 service to stduent at a private school

AFFP
Notice of Regular Board of Edu

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

August 31, 2024

NOTICE OF REGULAR BOARD OF EDUCATION MEETING

Public notice is hereby given, in compliance with the provisions of the Nebraska State Statutes that the governing body of Adams County School District # 90 will meet on the 9th day of September, 2024, at 6:30 p.m. at the Adams Central High School, in the Conference Room for our Regular Board of Education meeting. The meeting will include the holding of a public hearing to discuss, consider, and receive input on the 2024-25 proposed budget, as well as to discuss, consider and possibly vote to approve an increase to the school district's property tax request authority by up to an additional six percent, or other maximum amount as permitted by law, above the base growth percentage. An agenda for the meeting, which shall be kept continually current, is readily available for public inspection at the Superintendent's office during normal business hours and on the Adams Central Public Schools Website.

ADAMS CENTRAL PUBLIC SCHOOLS

August 31, 2024 ZNEZ

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 31st day of August 2024.

Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2025

GENERAL NOTARY- State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2025

00000184 00100434

ADAMS CENTRAL HIGH SCHOOL
1090 S ADAMS CENTRAL AVE
HASTINGS, NE 68901

AFFP

Budget Hearing and Summary

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

August 31, 2024

That said newspaper was regularly issued and circulated on those dates.

SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 31st day of August 2024.

Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2025

GENERAL NOTARY- State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2025

00000184 00100436

ADAMS CENTRAL HIGH SCHOOL
1090 S ADAMS CENTRAL AVE
HASTINGS, NE 68901

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Adams Central Public Schools (01-0090) in Adams 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 9th day of September, 2024 at 6:30 o'clock, P.M., at Adams Central High School 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 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 16,240,681.00	$ 17,573,217.00	$ 18,635,300.00	$ 2,353,500.00	$ 7,908,111.00	$ 13,212,817.00
Depreciation	$ -	$ -	$ 520,940.00		$ 520,940.00	
Employee Benefit	$ -	$ -	$ 111,407.00	$ -	$ 111,407.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 595,038.00	$ 589,250.00	$ 1,161,084.00	$ -	$ 1,161,084.00	
School Nutrition	$ 685,848.00	$ 640,902.00	$ 927,167.00	$ -	$ 927,167.00	
Bond	$ 1,306,125.00	$ 1,304,418.00	$ 2,430,303.00	$ -	$ 986,303.00	$ 1,464,646.00
Special Building	$ 719,201.00	$ 219,294.00	$ 3,631,983.00		$ 2,931,963.00	$ 707,071.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ 1,204,517.00	$ -	$ 1,204,517.00	
Student Fee	$ -	$ 20,267.00	$ 64,778.00	$ -	$ 64,778.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 19,536,893.00	$ 20,347,348.00	$ 28,693,459.00	$ 2,353,500.00	$ 15,816,270.00	$ 15,384,534.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 1,464,646.00	$ 13,919,888.00	$ 15,384,534.00

AFFP
NOTICE OF SPECIAL BOARD OF EDU

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

August 31, 2024

NOTICE OF SPECIAL BOARD OF EDUCATION MEETING

Public notice is hereby given, in compliance with the provisions of the Nebraska State Statutes that the governing body of Adams County School District # 90 will meet on the 9th day of September, 2024, at 6:45 p.m. at the Adams Central High School, in the Conference Room for a Special Board of Education meeting. The meeting will include the holding of a public hearing to discuss, consider, and receive input on the 2024-25 final tax request resolution. An agenda for the meeting, which shall be kept continually current, is readily available for public inspection at the Superintendent's office during normal business hours and on the Adams Central Public Schools Website.

ADAMS CENTRAL PUBLIC SCHOOLS

August 31, 2024 ZNEZ

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 31st day of August 2024.

Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2025

GENERAL NOTARY- State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2025

00000184 00100435

ADAMS CENTRAL HIGH SCHOOL
1090 S ADAMS CENTRAL AVE
HASTINGS, NE 68901

AFFP
Final Tax Request

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

August 31, 2024

That said newspaper was regularly issued and circulated on those dates.
SIGNED

Public Notices Clerk

Subscribed to and sworn to me this 31st day of August 2024.

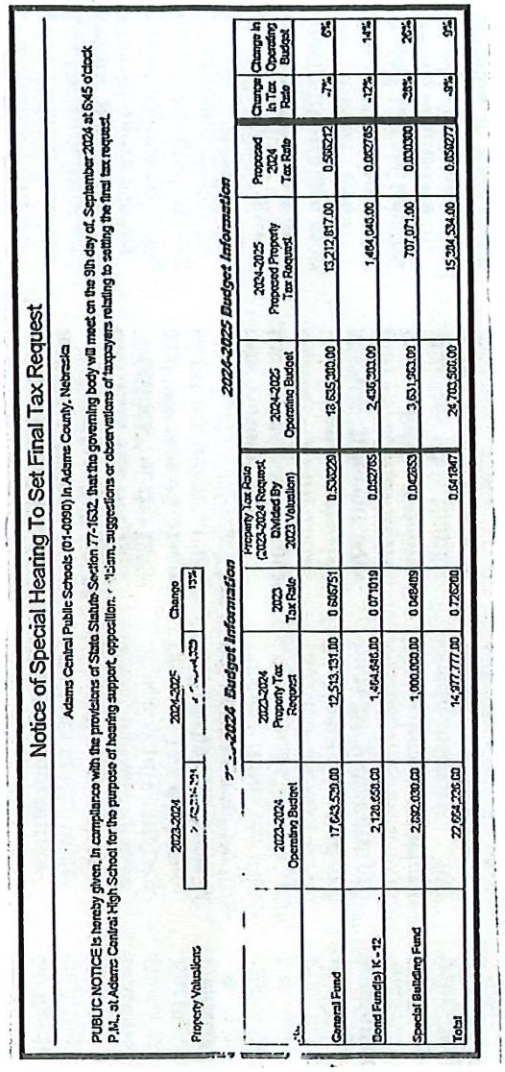
Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2025

GENERAL NOTARY- State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2025

00000184 00100437

ADAMS CENTRAL HIGH SCHOOL
1090 S ADAMS CENTRAL AVE
HASTINGS, NE 68901



Notice of Special Hearing To Set Final Tax Request

Adams Central Public Schools (01-0090) In Adams 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 9th day of, September 2024 at 6:45 o'clock P.M., at Adams Central High School for the purpose of hearing support, opposition, comments, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2023-2024	2024-2025	Change
	[illegible]	[illegible]	15%

2024-2025 Budget Information

	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	17,643,529.00	12,513,131.00	0.586751	0.530220	18,635,000.00	13,212,617.00	0.560242	-7%	6%
Bond Fund(s) K-12	2,120,658.03	1,454,646.00	0.071019	0.062765	2,426,393.00	1,484,045.00	0.062765	-12%	14%
Special Building Fund	2,092,039.00	1,000,000.00	0.048489	0.042353	3,531,963.00	707,071.00	0.030000	-38%	26%
Total	22,054,226.03	14,977,777.00	0.726260	0.634847	24,703,356.00	15,384,334.00	0.652277	-8%	9%

RESOLUTION

WHEREAS, the Nebraska Legislature has enacted several measures over the past several legislative sessions, including LB 243, (now Neb. Rev. Stat. § 79-3405) to adjust public school district revenue and finances; and,

WHEREAS, Neb. Rev. Stat. § 79-3405 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, Neb. Rev. Stat. § 79-3405 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of more than four hundred seventy-one students but no more than three thousand forty-four students may increase its tax request by up to an additional six percent above the base growth percentage; and

WHEREAS, the average daily membership of Adams County School District Number 01-0090, a/k/a Adams Central Public Schools (the "School District") is more than four hundred seventy-one students but no more than three thousand forty-four students; and

WHEREAS, due to rising enrollment, student and staffing needs, and the need to maintain its budgetary obligations, the Board of Education of the School District hereby desires to increase its base growth percentage by up to an additional six percent or other maximum amount as permitted by law; and

WHEREAS, public notice of this possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Neb. Rev. Stat. § 79-3405, at least seventy percent of the Board of Education of this School District affirmatively votes to increase to the School District's overall property tax request authority by up to an additional six percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member Chad Trausch moved for their passage and adoption. Member Janice Niemeyer seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:
Chad Trausch, Janice Niemeyer, Derek Uhrmacher, Chris Wahlmeier, Tim O'Dey, Dave Johnson.

The following members voted against the same: none.

The following members were absent or not voting: none.

The above Resolution having been consented to by at least seventy percent of the Members of the Board of Education, it was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this 9 day of September, 2024

ADAMS CENTRAL PUBLIC SCHOOLS

BY: _____

ATTEST:

_____

RESOLUTION SETTING THE PROPERTY TAX REQUEST

FOR

ADAMS CENTRAL PUBLIC SCHOOL DISTRICT (01-0090)

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

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

NOW THEREFORE, the Governing Body of ADAMS CENTRAL PUBLIC SCHOOLS resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$ 13,212,817.00
Bond Fund:	$ 1,464,646.00
Special Building Fund:	$ 707,071.00

2. The total assessed value of property differs from last year's total assessed value by 13.15 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 0.641847 per $100 of assessed value.
4. ADAMS CENTRAL PUBLIC SCHOOLS proposes to adopt a property tax request that will cause its tax rate to be 0.659277 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of ADAMS CENTRAL PUBLIC SCHOOLS will increase last year's budget by 9 percent.
6. A copy of this resolution will be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Derek Uhrmacher, seconded by Janice Niemeyer to adopt this resolution setting the property tax request for Adams Central Public Schools .

Voting yes were:	Voting no were:
Derek Uhrmacher	none
Chad Trausch	
Tim O'Dey	
Janice Niemeyer	
Chris Wahlmeier	
Dave Johnson	

Dated this 9 day of September, 2024

The undersigned herewith certifies, as Secretary of the Board of Education of Adams Central Public School District (01-0090), that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Secretary

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Adams Central Public Schools (01-0090) in Adams 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 9th day of September, 2024 at 6:30 o'clock, P.M., at Adams Central High School 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 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 16,240,681.00	$ 17,573,217.00	$ 18,635,300.00	$ 2,353,500.00	$ 7,908,111.00	$ 13,212,817.00
Depreciation	$ -	$ -	$ 520,940.00		$ 520,940.00	
Employee Benefit	$ -	$ -	$ 111,407.00	$ -	$ 111,407.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 585,038.00	$ 589,250.00	$ 1,161,084.00	$ -	$ 1,161,084.00	
School Nutrition	$ 685,848.00	$ 640,902.00	$ 927,167.00	$ -	$ 927,167.00	
Bond	$ 1,306,125.00	$ 1,304,418.00	$ 2,436,303.00	$ -	$ 986,303.00	$ 1,464,646.00
Special Building	$ 719,201.00	$ 219,294.00	$ 3,631,963.00		$ 2,931,963.00	$ 707,071.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ 1,204,517.00	$ -	$ 1,204,517.00	
Student Fee	$ -	$ 20,267.00	$ 64,778.00	$ -	$ 64,778.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 19,536,893.00	$ 20,347,348.00	$ 28,693,459.00	$ 2,353,500.00	$ 15,816,270.00	$ 15,384,534.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 1,464,646.00	$ 13,919,888.00	$ 15,384,534.00

Notice of Special Hearing To Set Final Tax Request

Adams Central Public Schools (01-0090) in Adams 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 9th day of, September 2024 at 6:45 o'clock P.M., at Adams Central High School 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	2,062,316,304	2,333,544,329	13%

	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	17,643,529.00	12,513,131.00	0.606751	0.536229	18,635,300.00	13,212,817.00	0.566212	-7%	6%
Bond Fund(s) K - 12	2,128,658.00	1,464,646.00	0.071019	0.062765	2,436,303.00	1,464,646.00	0.062765	-12%	14%
Special Building Fund	2,892,039.00	1,000,000.00	0.048489	0.042853	3,631,963.00	707,071.00	0.030300	-38%	26%
Total	22,664,226.00	14,977,777.00	0.726260	0.641847	24,703,566.00	15,384,534.00	0.659277	-9%	9%

						SD real growth value	SD prior YR total real property Value
2024	Adams	$2,206,197,455	13.61%	$2,206,197,455	13.61%	$19,231,677.00	$1,766,250,576.00
	Clay	$111,980,799	5.35%	$111,980,799	5.35%	$305,540.00	$94,542,855.00
	Hall	$9,266,195	6.45%	$9,266,195	6.45%	$23,988.00	$7,770,238.00
	Kearney	$4,781,235	14.89%	$4,781,235	14.89%	$0.00	$4,100,065.00
	Webster	$1,318,645	9.52%	$1,318,645	9.52%	$0.00	$1,201,200.00
	Total	$2,333,544,329	13.15%	$2,333,544,329	13.15%	$19,561,205.00	$1,873,864,934.00
2025	Adams		-100.00%		-100.00%		
	Clay		-100.00%		-100.00%		
	Hall		-100.00%		-100.00%		
	Kearney		-100.00%		-100.00%		
	Webster		-100.00%		-100.00%		
	Total	$0	-100.00%	$0	-100.00%		

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

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

To: ADAMS CENTRAL 90 (01-0090)

TAXABLE VALUE LOCATED IN THE COUNTY OF ADAMS COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
ADAMS CENTRAL 90 (01-0090) GENERAL	3	01-0090		$2,206,197,455	$19,231,677	$1,766,250,576	1.08884%
ADAMS CENTRAL SPEC BLDG	3	01-0090		$2,206,197,455	$19,231,677	$1,766,250,576	1.08884%

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

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 real property valuation from the prior year.

I , Adams County, NE 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.



(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Adams County, NE County

CC: County Clerk where school district is headquartered, if different county, Adams County, NE 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 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2024

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

To: ADAMS CENTRAL BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF ADAMS COUNTY, NE

Name of Base School District Bond	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
ADAMS CENTRAL BOND	Incl. HS	01-0090	$2,206,197,455

I , Adams County, NE 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.

Danielle Wahl

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Adams County, NE County

CC: County Clerk where school district is headquartered, if different county, Adams County, NE 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 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

ADAMS CENTRAL PUBLIC SCHOOL

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CLAY

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
ADAMS CENTRAL BOND		010090	111,980,799

I BRENDA HANSEN, CLAY 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.

Brenda Hansen
(signature of county assessor)

August 14, 2024
(date)

CC: County Clerk, CLAY County
CC: County Clerk where school district is headquartered, if different county, ADAMS 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 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

ADAMS CENTRAL PUBLIC SCHOOL

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CLAY

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
ADAMS CENTRAL 90	3	01-0090		111,980,799	305,540	94,542,855	0.32

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[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 real property valuation from the prior year.*

I BRENDA HANSEN, CLAY 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.

Brenda Hansen
(signature of county assessor)

August 14, 2024
(date)

CC: County Clerk, CLAY 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 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: ADAMS CENTRAL #9A
ATT: JAMIE WEGNER
1090 S ADAMS CENTRAL
HASTINGS NE 68902

TAXABLE VALUE LOCATED IN THE COUNTY OF HALL

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
ADAMS CENTRAL HIGH 90	3	01-0090		9,266,195	23,988	7,770,238	0.31

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[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 real property valuation from the prior year.

I KRISTI WOLD, HALL 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.

Kristi Wold
(signature of county assessor)

8/14/24
(date)

CC: County Clerk, HALL County
CC: County Clerk where school district is headquartered, if different county, Adams 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 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

TO: ADAMS CENTRAL #9A
ATTN: SUPERINTENDENT
PO BOX 1088
HASTINGS, NE 68901-1088

TAXABLE VALUE LOCATED IN THE COUNTY OF HALL

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
ADAMS CENTRAL HIGH 90 BON		01-0090	9,266,195

I KRISTI WOLD, HALL 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.

Kristi Wold
(signature of county assessor)

9/14/24
(date)

CC: County Clerk, HALL County
CC: County Clerk where school district is headquartered, if different county Adams 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 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: ADAMS COUNTY SCHOOL SUPT.
1090 S. ADAMS CENTRAL AVE.
HASTINGS, NE 68901

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	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
ADAMS CENTRAL HIGH SCHOOL	3	01-0090		4,781,235	0	4,100,065	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[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 real 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)

COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA

8-16-24
(date)

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 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

ADAMS COUNTY SCHOOL SUPT.
1090 S. ADAMS CENTRAL AVE.

TO: HASTINGS, NE 68901

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
ADAMS CENTRAL BOND		01-0090	4,781,235

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)

COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA

8-16-24
(date)

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 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: ADAMS CENTRAL PUBLIC SCHOOLS
SHAWN SCOTT, SUPERINTENDENT
1090 SOUTH ADAMS CENTRAL AVENUE
HASTINGS NE 68901

TAXABLE VALUE LOCATED IN THE COUNTY OF WEBSTER

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
ADAMS CENTRAL 90	3	01-0090		1,318,645	0	1,201,200	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[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 real property valuation from the prior year.

I TAMI SCHEUNEMAN, WEBSTER 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.

Tami Scheuneman
(signature of county assessor)

8/15/2024
(date)

CC: County Clerk, WEBSTER County
CC: County Clerk where school district is headquartered, if different county, ADAMS 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 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

TO: ADAMS CENTRAL PUBLIC SCHOOLS
SHAWN SCOTT, SUPERINTENDENT
1090 SOUTH ADAMS CENTRAL AVENUE
HASTINGS NE 68901

TAXABLE VALUE LOCATED IN THE COUNTY OF WEBSTER

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
ADAMS CENTRAL 90 BOND		01-0090	1,318,645

I TAMI SCHEUNEMAN, WEBSTER 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.

Tami Scheuneman
(signature of county assessor)

8/15/2024
(date)

CC: County Clerk, WEBSTER County
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- *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 2023)

Adams Central Public Schools
Board Meeting
September 9, 2024

President Dave Johnson called the Adams Central board of education meeting to order at 6:30 pm. Members present were Chris Wahlmeier, Tim O'Dey, Janice Niemeyer, Derek Uhrmacher, Chad Trausch and Dave Johnson. This meeting was advertised in the Hastings Daily Tribune on August 31, 2024.

Motion by Uhrmacher second by O'Dey to approve the minutes of the August 12th and August 26th, 2024 board of education meetings. Roll call vote: Wahlmeier-yes, O'Dey-yes, Niemeyer-yes, Uhrmacher-yes, Trausch-yes, Johnson-yes. Motion carried 6-0.

Motion by Niemeyer second by Trausch that September general fund bills (chk.#26629-26722) in the amount of $1,582,708.68 be paid and the Special Building Fund bills (chk.#1247) in the amount of $62,284.54 be paid. Roll call vote: Wahlmeier-yes, O'Dey-yes, Niemeyer-yes, Uhrmacher-yes, Trausch-yes, Johnson-yes. Motion carried 6-0.



The board held a public hearing at 6:35 pm to discuss, consider, and receive input on the proposed 2024-25 budget. Hearing was closed at 6:36 pm. Voting on the 2024-25 budget happened at a special board of education meeting later in the evening of September 9, 2024.



Motion by Trausch, second by Niemeyer to approve the resolution to increase property tax request authority. Roll call vote: Wahlmeier-yes, O'Dey-yes, Niemeyer-yes, Uhrmacher-yes, Trausch-yes, Johnson-yes. Motion carried 6-0. The Resolution in its entirety is below.

The board heard reports on American Civics, Rule 10 and valuation as well as reports from the principals and superintendent.

The meeting was adjourned at 6:59 pm. The next regular Board of Education meeting is October 14, 2024 at Adams Central High School beginning at 6:30 pm.

Respectfully submitted,

Jodi Rostvet

RESOLUTION

WHEREAS, the Nebraska Legislature has enacted several measures over the past several legislative sessions, including LB 243, (now Neb. Rev. Stat. § 79-3405) to adjust public school district revenue and finances; and,

WHEREAS, Neb. Rev. Stat. § 79-3405 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, Neb. Rev. Stat. § 79-3405 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of more than four hundred seventy-one students but no more than three thousand forty-four students may increase its tax request by up to an additional six percent above the base growth percentage; and

WHEREAS, the average daily membership of Adams County School District Number 01-0090, a/k/a Adams Central Public Schools (the "School District") is more than four hundred seventy-one students but no more than three thousand forty-four students; and

WHEREAS, due to rising enrollment, student and staffing needs, and the need to maintain its budgetary obligations, the Board of Education of the School District hereby desires to increase its base growth percentage by up to an additional six percent or other maximum amount as permitted by law; and

WHEREAS, public notice of this possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Neb. Rev. Stat. § 79-3405, at least seventy percent of the Board of Education of this School District affirmatively votes to increase to the School District's overall property tax request authority by up to an additional six percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member Chad Trausch moved for their passage and adoption. Member Janice Niemeyer seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:
Chad Trausch, Janice Niemeyer, Derek Uhrmacher, Chris Wahlmeier, Tim O'Dey, Dave Johnson.

The following members voted against the same: none.

The following members were absent or not voting: none.

The above Resolution having been consented to by at least seventy percent of the Members of the Board of Education, it was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this 9 day of September, 2024

ADAMS CENTRAL PUBLIC SCHOOLS

BY: _____

ATTEST:

_____

Adams Central Public Schools
Special Board Meeting
September 9, 2024

President Dave Johnson called the Adams Central board of education meeting to order at 7:00 pm. Members present were Chris Wahlmeier, Tim O'Dey, Chad Trausch, Janice Niemeyer, Derek Uhrmacher and Dave Johnson. This meeting was advertised in the Hastings Daily Tribune on August 31, 2024.

Motion by O'Dey, second by Wahlmeier to approve and adopt the 2024-25 district budget as presented. Roll call vote: Uhrmacher-yes, Trausch-yes, O'Dey-yes, Niemeyer-yes, Wahlmeier-yes, Johnson-yes. Motion carried 6-0.



The board held a public hearing at 7:04 pm to discuss, consider, and receive input on the proposed tax request. The hearing was closed at 7:05 pm.



Motion by Uhrmacher second by Niemeyer to approve the resolution to increase property tax request authority for the district. Roll call vote: Uhrmacher-yes, Trausch-yes, O'Dey-yes, Niemeyer-yes, Wahlmeier-yes, Johnson-yes. Motion carried 6-0. The Resolution in its entirety is below.

The board reviewed goals of the district and heard a brief building committee report.

The meeting was adjourned at 7:17 pm. The next regular Board of Education meeting is October 14, 2024 at Adams Central High School beginning at 6:30 pm.

Respectfully submitted,

Jodi Rostvet

RESOLUTION SETTING THE PROPERTY TAX REQUEST

FOR

ADAMS CENTRAL PUBLIC SCHOOL DISTRICT (01-0090)

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

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

NOW THEREFORE, the Governing Body of ADAMS CENTRAL PUBLIC SCHOOLS resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$ 13,212,817.00
Bond Fund:	$ 1,464,646.00
Special Building Fund:	$ 707,071.00

2. The total assessed value of property differs from last year's total assessed value by 13.15 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 0.641847 per $100 of assessed value.
4. ADAMS CENTRAL PUBLIC SCHOOLS proposes to adopt a property tax request that will cause its tax rate to be 0.659277 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of ADAMS CENTRAL PUBLIC SCHOOLS will increase last year's budget by 9 percent.
6. A copy of this resolution will be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Derek Uhrmacher, seconded by Janice Niemeyer to adopt this resolution setting the property tax request for Adams Central Public Schools .

Voting yes were:	Voting no were:
Derek Uhrmacher	none
Chad Trausch	
Tim O'Dey	
Janice Niemeyer	
Chris Wahlmeier	
Dave Johnson	

Dated this 9 day of September, 2024

The undersigned herewith certifies, as Secretary of the Board of Education of Adams Central Public School District (01-0090), that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Secretary

District Number: 01-0090-000
District Name: ADAMS CENTRAL PUBLIC SCHOOLS
District Phone: (402)463-3285

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

Checklist (/Budget_Document_Checklist.pdf)

2024/25 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	13,727,695
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	13,727,695
Total Allowable Budget Authority	A-780	13,727,695

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2024/25 General Fund Budget of Disbursements & Transfers	B-100	18,635,300
2024/25 Special Grant Funds	B-110	813,638
2024/25 Special Education Budget of Disbursements & Transfers	B-120	3,780,000
2024/25 General Fund Lid Exclusions	B-130	333,017
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	13,708,645
2024/25 Unused Budget Authority	B-150	19,050

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	0
2024/25 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2024/25 Unused Budget Authority	B-170	19,050

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	19,050

Additional Budget Authority Approved by Patron

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

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	35.00
2024/25 Total Allowable Reserves	C-180	6,522,355
2024/25 General Fund Necessary Cash Reserve	C-300	2,353,500
2024/25 Depreciation Fund Total Requirements	C-310	520,940
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,874,440

Levy Override Approved by Patron

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

Certified Assessed Valuation	B-490	2,333,544,329

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	13,196,034
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	1,066,551
Enter the amount approved by the School Board.	D-140	1,066,551
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	14,262,585
2024/25 Property Tax Request General Fund	D-210	13,212,817
2024/25 Property Tax Request Special Building Fund	D-220	707,071
2024/25 Total Property Tax Request	D-230	13,919,888
2024/25 Unused Property Tax Request Authority	D-240	342,697
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	1,527,300

Recalculate LC-2 after making changes to individual lines *(Form not saved)*	Recalculate LC-2
Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)*	Save LC-2
Submit completed LC-2 to NDE. You can upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval

District Number: 01-0090-000
District Name: ADAMS CENTRAL PUBLIC SCHOOLS
District Phone: (402)463-3285

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	813,638

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

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:
Theresa Haarberg at theresa.haarberg@nebraska.gov

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	345,000
Early Childhood Education Program Ages 3-5 Grants	1.205	14,000
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0

EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	0
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	130,000
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	26,000
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	245,000
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0

Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	48,000
Mentoring for Success Grants	1.37	5,638
Microsoft Settlement Agreement	1.375	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0

Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
South Omaha Scholastic Foundation (formerly known as Ritonya•Buscher•Poehling Scholarship and Teacher Grant Fund)	1.48	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.5	0
Smaller Learning Communities Program Grants	1.505	0
SPED Planning Region Team	1.51	0
Stackable, instructionally embedded, Portable Science (SIPS) Assessments.	1.515	0
Statewide Longitudinal Data System	1.52	0
State Personnel Development Grant	1.522	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0

Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

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