2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 08-0051-000 Class #: 3

Boyd County Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Boyd County Public Schools 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	$ -	$ 5,010,278.00	$ 5,010,278.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 79,798.00	$ 79,798.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 5,090,076.00	$ 5,090,076.00

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

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

Total Certified Valuation (All Counties) $ 790,720,289

*(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 [x] 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 [x] NO

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

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

[ ] YES [x] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2024

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

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	2,471,931.00	4,550,099.00	4,960,175.00	9,510,274.00	1,153,000.00	7,409,072.00	8,562,072.00	948,202.00	9,510,274.00
Depreciation	423,167.00	423,167.00		423,167.00			423,167.00		423,167.00
Employee Benefit	426,585.00	426,585.00		426,585.00			426,585.00	-	426,585.00
Contingency	-	-		-			-		-
Activities	240,414.00	540,414.00		540,414.00			400,000.00	140,414.00	540,414.00
School Nutrition	2,555.00	419,555.00		419,555.00			417,200.00	2,355.00	419,555.00
Bond	-	-	-	-			-	-	-
Special Building	263,435.00	267,585.00	79,000.00	346,585.00			346,585.00		346,585.00
Qualified Capital Purpose Undertaking	55,203.00	55,203.00	-	55,203.00			55,203.00	-	55,203.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
CICF	59,918.00	59,918.00		59,918.00			59,918.00		59,918.00
TOTAL ALL FUNDS	3,943,208.00	6,742,526.00	5,039,175.00	11,781,701.00	1,153,000.00	7,409,072.00	10,690,730.00	1,090,971.00	11,781,701.00

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)	4,960,175.00	-	79,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	50,103.00	-	798.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,010,278.00	-	79,798.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 553,580.00	$ 150,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
870,000.00	-	12,523.00	-

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	2,398,825.00	4,878,326.00	4,021,654.00	8,899,980.00	945,381.00	5,482,668.00	6,428,049.00	2,471,931.00
Depreciation	267,473.00	423,167.00		423,167.00			-	423,167.00
Employee Benefit	426,585.00	426,585.00		426,585.00			-	426,585.00
Contingency	-	-		-			-	-
Activities	230,015.00	563,223.00		563,223.00			322,809.00	240,414.00
School Nutrition	60,446.00	413,985.00		413,985.00			411,430.00	2,555.00
Bond	-	-	-	-			-	-
Special Building	259,708.00	271,779.00	57,909.00	329,688.00			66,253.00	263,435.00
Qualified Capital Purpose Undertaking	55,079.00	55,203.00	-	55,203.00			-	55,203.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
CICF	97,294.00	98,340.00		98,340.00			38,422.00	59,918.00
TOTAL ALL FUNDS	3,795,425.00	7,130,608.00	4,079,563.00	11,210,171.00	945,381.00	5,482,668.00	7,266,963.00	3,943,208.00

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	
$	187,197.00

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 & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,974,722.00	4,672,215.00	3,928,921.00	8,601,136.00	798,443.00	5,403,868.00	6,202,311.00	2,398,825.00
Depreciation	239,135.00	341,857.00		341,857.00			74,384.00	267,473.00
Employee Benefit	426,413.00	426,585.00		426,585.00			-	426,585.00
Contingency	-	-		-			-	-
Activities	181,710.00	474,355.00		474,355.00			244,340.00	230,015.00
School Lunch	86,541.00	407,323.00		407,323.00			346,877.00	60,446.00
Bond	-	-	-	-			-	-
Special Building	265,174.00	276,400.00	57,692.00	334,092.00			74,384.00	259,708.00
Qualified Capital Purpose Undertaking	54,943.00	55,079.00	-	55,079.00			-	55,079.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
Community Improvement	100,597.00	102,118.00		102,118.00			4,824.00	97,294.00
TOTAL ALL FUNDS	$ 4,329,235.00	6,755,932.00	3,986,613.00	10,742,545.00	798,443.00	5,403,868.00	6,947,120.00	3,795,425.00

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	
$	186,575.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Boyd County Public School**
ADDRESS	**106 E. Greig Street**
CITY & ZIP CODE	**Spencer 68777**
TELEPHONE	**402-589-1333**
WEBSITE	**www.boydcounty.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Beth Drueke	Mike Sanne	See Accountants' Report
TITLE /FIRM NAME	Chairperson	Superintendent	Dana F. Cole & Company, LLP
TELEPHONE	402-340-5219	402-589-1333	402-336-2030
EMAIL ADDRESS	bdrueke@threeriver.ent	msanne@boydcounty.org	olson@danacole.com

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

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

Boyd County Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,729,091.00
*(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

3,456,380.00 (2024 Real Growth Value per Assessor) / 655,189,276.00 (Prior Year Total Real Property Valuation per Assessor) = 0.53 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.53 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 119,646.00

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 4,848,737.00**
(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) $ 5,090,076.00
(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 # 08-0051-000

Boyd County 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)	$ -

Boyd County 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	5,010,278.00	-	79,798.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
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)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,010,278.00	-	79,798.00	-
14	Assessed Valuation	790,720,289	790,720,289	790,720,289	790,720,289
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.633635	0.000000	0.010092	0.000000
16	Total Levy for Compliance	0.643727			

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	$ 5,010,278.00	$ 790,720,289	0.633635
Special Building Fund	$ 79,798.00	$ 790,720,289	0.010092
Bond Fund	$ -	$ 790,720,289	0.000000
Bond Fund	$ -	$ 790,720,289	0.000000
Bond Fund	$ -	$ 790,720,289	0.000000
QCPUF Fund	$ -	$ 790,720,289	0.000000
QCPUF Fund	$ -	$ 790,720,289	0.000000
	$ -	$ 790,720,289	0.000000
	$ -	$ 790,720,289	0.000000
	$ -	$ 790,720,289	0.000000
	$ -	$ 790,720,289	0.000000
	$ -	$ 790,720,289	0.000000
	$ -	$ 790,720,289	0.000000
Total	$ 5,090,076.00		$ 0.643727

Must agree to Cover

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

Superintendent Pay Transparency Notice—Proposed Contract (*Name* Michael Sanne

Notice is hereby given that Boyd County Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 8, 2024 at 7:30 pm at the Board Meeting Room in Spencer, 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.)	**0**

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	$ 135,028.00		**$ 135,028.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ 2,000.00		$ 2,000.00
• *Bonus/Incentive/Performance Pay*	$ -		$ -
• *Stipends*	$ -		$ -
• *All other costs not mentioned above*	$ -		$ -
Benefits and Payroll Costs Paid by district:			$ -
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 27,320.00		$ 27,320.00
• *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*	$ 27,070.00		$ 27,070.00
• *IRS value of housing allowance*	$ -		$ -
• *IRS value of vehicle allowance*	$ -		$ -
• *Additional leave days*	$ -		$ -
• *Annuities*	$ -		$ -
• *Service credit purchase*	$ -		$ -
• *Association / Membership dues*	$ 920.00		$ 920.00
• *Cell Phone/Internet reimbursement*	$ -		$ -
• *Relocation reimbursement*	$ -		$ -
• *Travel allowance/reimbursement*	$ 1,050.00		$ 1,050.00
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 193,388.00**	**$ -**	**$ 193,388.00**

Schedule D

ACCOUNTANTS' COMPILATION REPORT

To The Members of the Board
Boyd County School District
Spencer, Nebraska

We have compiled the accompanying cash basis forecasted statements of cash receipts and disbursements of the Boyd County School District for the years ending August 31, 2024 and 2025, included in the accompanying prescribed form, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted statements of cash receipts and disbursements is limited to presenting in the form of a forecast information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying statements or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management is responsible for the accompanying comparative historical statement of cash receipts and disbursements of the Boyd County School District for the year ended August 31, 2023, included in the accompanying prescribed form. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the historical financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

These forecasted and historical statements of cash receipts and disbursements and accompanying schedules included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be a presentation in accordance with the accounting principles generally accepted in the United States of America.

Management has elected to omit the summary of significant accounting policies required by the established guidelines for presentation of forecasted information established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecasted presentation, they might influence the user's conclusions about the District's forecasted statements of cash receipts and disbursements. Accordingly, this forecast is not designed for those who are not informed about such matters.

Dana Cole & Company LLP

O'Neill, Nebraska
September 18, 2024

DANA F. COLE
& COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

Boyd County Public School
Summary of Significant Forecast Assumptions
August 31, 2024 and 2025

This financial forecast presents to the best of management's knowledge and belief, the District's expected cash receipts and disbursements for the forecast periods. Accordingly, the forecast reflects management's judgement as of the date of this forecast, the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

General

The budget for the year ended August 31, 2025 was developed based on amounts approved by the governing body as an upper limit on expenditures.

Revenues

State aid is the amount certified by the State. Other non-tax sources are based on the prior years amounts or amounts estimated by state agencies. No significant increases in other revenue sources are expected. Taxes are based on the difference between budgeted disbursements and cash reserves less other non-tax sources.

Disbursements

Disbursements are based in general on historical amounts adjusted for expected increases for inflation and other contingencies. Expenditures for special projects and capital outlay are based on administration estimates or amounts approved specifically in the budget by the governing body. Debt payments are based on current repayment schedules.

See Accompanying Accountants' Report

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: BOYD COUNTY 51
SUPERINTENDENT OF SCHOOLS
P.O BOX 109
SPENCER, NE. 68777-0109

TAXABLE VALUE LOCATED IN THE COUNTY OF BOYD

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 ▪
BOYD COUNTY 51	3	08-0051		685,447,413 ✓	3,381,598	566,478,894	0.60

** 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.*

▪ 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 TAMMY HANEY, BOYD 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.

Tammy L Haney
(signature of county assessor)

8-13-24
(date)

CC: County Clerk, BOYD 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: BOYD COUNTY 51

TAXABLE VALUE LOCATED IN THE COUNTY OF HOLT COUNTY

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
BOYD COUNTY 51	3	08-0051		$72,800,418	$37,647	$61,617,027	0.06110%
BOYD COUNTY 51 SPECIAL BUILDING FUND	3	08-0051		$72,800,418	$37,647	$61,617,027	0.06110%

* 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 Timothy L Wallinger, Holt County 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.

Timothy L Wallinger

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Holt County County

CC: County Clerk where school district is headquartered, if different county, Holt 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: BOYD COUNTY SCHOOL DISTRICT
MIKE SANNE, SUPERINTENDENT
106 E GREIG ST
SPENCER NE 68777-9998

TAXABLE VALUE LOCATED IN THE COUNTY OF KNOX

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]
#51 BOYD CO SCHOOL (B36)	3	08-0051		32,472,458	37,135	27,093,355	0.14

** 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 CHRISTA M BECKMANN, KNOX 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.

Christa M Beckmann
(signature of county assessor)

Aug 13, 2024
(date)

CC: County Clerk, KNOX 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)

District Number: 08-0051-000
District Name: BOYD COUNTY SCHOOLS
District Phone: (402)589-1333

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	7,072,500
Access to Prior Year's Unused Budget Authority [Maximum Amount: $138,000]	A-355	138,000
Total Adjusted Budget Authority	A-361	7,210,500
Total Allowable Budget Authority	A-780	7,210,500

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	8,562,072
2024/25 Special Grant Funds	B-110	233,379
2024/25 Special Education Budget of Disbursements & Transfers	B-120	1,153,000
2024/25 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,175,693
2024/25 Unused Budget Authority	B-150	34,807

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	2,975,838
2024/25 General Fund Expenditure Growth	B-162	138,000
Adjusted Unused Budget Authority	B-165	2,837,838
2024/25 Unused Budget Authority	B-170	34,807

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	2,872,645

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	45.00
2024/25 Total Allowable Reserves	C-180	3,852,932
2024/25 General Fund Necessary Cash Reserve	C-300	948,202
2024/25 Depreciation Fund Total Requirements	C-310	423,167
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,371,369

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	790,720,289

2024/25 Section D: Property Tax Request Authority		
2024/25 Property Tax Request Authority	D-110	4,675,501
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	414,575
Enter the amount approved by the School Board.	D-140	414,575
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	5,090,076

2024/25 Property Tax Request General Fund	D-210	5,010,278
2024/25 Property Tax Request Special Building Fund	D-220	79,798
2024/25 Total Property Tax Request	D-230	5,090,076
2024/25 Unused Property Tax Request Authority	D-240	0

Total Property Tax Reduced as a result of Increased SPED & Foundation Aid	D-310	0

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: 08-0051-000
District Name: BOYD COUNTY SCHOOLS
District Phone: (402)589-1333

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	233,379

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	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0

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	76,589
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	12,444
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	10,000
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	29,752
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	0
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	104,594
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	0
Mentoring for Success Grants	1.37	0
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

SPECIAL BOARD MEETING
BUDGET HEARING BOYD COUNTY PUBLIC SCHOOLS 7:00 p.m. September 25, 2024

	PRESENT	ABSENT
BETH DRUEKE Presiding Chairman	x	
CYNTHIA NOLAN Vice Chairman	x	
TODD BOETTCHER Treasurer	x	
JANE NELSON Secretary	x	
JIM BERNT Member	x	
TANNER BLACK Member	x	
MIKE SANNE Superintendent	x	

The Board of Education of School District 08-0051 met on Wednesday, September 25, 2023, to discuss the Budget Hearing. The roll was called by Chairperson Drueke at 7:00 p.m. with members Drueke, Nolan, Boettcher, Nelson, Bernt, and Black present. This meeting is being conducted in compliance with the NE Open Meetings Law 87.107 to 84.114. A copy of this law is posted in the meeting room.

Mr. Sanne discussed the budget documents that were presented.

The Budget Hearing was closed by President Drueke at 7:05 p.m..

President Drueke opened the Tax Request Hearing at 7:05 p.m. With Drueke, Nolan, Boettcher, Nelson, Bernt, and Black present.

This meeting is being conducted in compliance with the NE Open Meetings Law 87.107 to 84.114. A copy of this law is posted in the meeting room

Mr. Sanne discussed information on the tax request.

The Tax Request Hearing was closed by President Drueke at 7:22 p.m..

The Special Board Meeting was called to order by President Drueke at 7:22 p.m. With Drueke, Nolan, Boettcher, Nelson, Bernt, and Black present.

This meeting is being conducted in compliance with the NE Open Meetings Law 87.107 to 84.114. A copy of this law is posted in the meeting room

Nelson moved, "That the agenda for this meeting, all items of which were placed on it at least 24 hours prior to the meeting time, as provided by statute, be accepted as presented," seconded by Black. RCV. Ayes-6.

Nayes-0. Carried 6-0.

Nolan moved, "To approve the 24-25 budget as presented," seconded by Drueke. RCV. Ayes-6. Nayes-0. Carried 6-0.

Nelson moved, "To approve the 24-25 tax request resolution," seconded by Boettcher. RCV. Ayes-6. Nayes-0. Carried 6-0.

Boettcher moved, "To approve NRCSA to conduct the superintendent search and hiring process," seconded by Bernt. RCV. Ayes-6. Nayes-0. Carried 6-0.

The meeting was adjourned at 7:40 p.m. by Chairperson Drueke.

The next regular meeting will be held at 7:00 p.m. October 14, 2024. The meeting will be held at Spencer facility.

Secretary,

Jane Nelson

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 92524

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Boyd County Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Governing Body of Boyd County Public Schools resolves that:

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

General Fund:	$	5,010,278.00
Bond Fund:	$	-
Special Building Fund:	$	79,798.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 15.46 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 0.598074 per $100 of assessed value.

4. Boyd County Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.643727 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Boyd County Public Schools will increase (or decrease) last year's budget by 3.67 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Jane, seconded by Todd to adopt Resolution # 92524

Voting yes were:	Voting no were:
Jane Nelson	
Todd Boettcher	
Jim Bent	
Tanner Black	
Cyndi Nolan	
Beth Arneckc	

Dated this 25th day of September, 2024

REGULAR MEETING BOYD COUNTY PUBLIC SCHOOLS 7:00 p.m. September 9, 2024

	PRESENT	ABSENT
BETH DRUEKE Presiding Chairman	x	
CYNTHIA NOLAN Vice Chairman	x	
TODD BOETTCHER Treasurer	x	
Jane Nelson Secretary	x	
JIM BERNT Member	x	
Tanner Black Member	x	
MICHAEL SANNE Superintendent	x	

70%.

The Board of Education of School District 08-0051 met in Regular Session on Monday, September 9, 2024. The roll was called by Chairperson Drueke at 7:00 p.m. with members Drueke, Nelson, Nolan, Bernt, Boettcher, and Black present. This meeting is being conducted in compliance with the NE Open Meetings Law 87.107 to 84.114. A copy of this law is posted in the meeting room. This meeting was advertised in the Spencer Advocate as per state statute.

Black moved, "That the agenda for this meeting, all items of which were placed on it at least 24 hours prior to the meeting time, as provided by statute, be accepted as presented," seconded by Nelson. RCV. Ayes-6. Nayes-0. Carried 6-0.

Bernt moved, "To approve the minutes of August 12, 2024, regular meeting," seconded by Black. RCV. Ayes-6. Nayes-0. Carried 6-0.

Nolan moved, "To approve the financial reports (Activity Fund, Hot Lunch Fund, Financial Summary CDs, ICS, Depreciation Fund, Revenue Summary Sheet, QCPUF, Special Building, Employee Benefit, and CICF) of the Boyd County School district 08-0051," seconded by Nelson. RCV. Ayes-6. Nayes-0. Carried 6-0.

Nelson moved, "To approve the bills, claims and transfers as presented for Boyd County School district 08-0051 on the General Fund, Activities Fund, and School Lunch Fund," seconded by Nolan. RCV. Ayes-6. Nayes-0. Carried 6-0.

Mrs. Johnson, Pre-K - 4th grade Principal, reported on: MAP Testing, Teacher Updates, and Admin Updates.

Mr. Witt, 5 - 12th grade Principal, reported on: MAP Testing, 2024 Boyd County Homecoming, 24-25 State Assessment Results, Transition from SwiftK12 to School Messenger, Electronic Class Composite Display, and 24-25 Enrollment Numbers.

Mr. Sanne, Boyd County School Superintendent, reported on: upcoming joint public hearing, and special board meeting for the budget hearing and tax asking hearing, building updates and repairs, and upcoming meetings.

Nelson moved, "To approve the resolution increasing the school district's base growth percentage by 7%,"

seconded by Boettcher. RCV. Ayes-6. Nayes-0. Carried 6-0.

Black moved, "To approve Multi-Cultural Reports for the 2023-2024 school year," seconded by Bernt. RCV. Ayes-6. Nayes-0. Carried 6-0.

Nolan moved, "To approve the retirement resignation of Mike Sanne at the end of his contract, June 30, 2025," seconded by Nelson. RCV. Ayes-6. Nayes-0. Carried 6-0.

The meeting was adjourned at 7:30 P.M. by Chairperson Drueke.

The agenda shall be available during normal business hours on the first Monday of the month. The next regular meeting will be held at 7:00 P.M. October 14, 2024. The meeting will be held at Spencer facility. A Joint Public Hearing will be held at 7:00 P.M. on September 18, 2024 at Boyd County Courthouse. A Special Meeting for Budget Hearing and Tax Request Hearing will be held at 7:00 P.M. on September 25, 2024 at Spencer facility.

Secretary,

Jane Nelson

AFFIDAVIT OF PUBLICATION

CASE NO. _____

Boyd County
State of Nebraska } ss.
ss.

I, John Wells, being first duly sworn depose and say that I am the publisher of

The Butte Gazette
Butte, Nebraska 68722

a legal newspaper under the statutes of Nebraska, printed and published weekly in Boyd County, Nebraska, and of general circulation in said county; that said newspaper at all times herein stated has been printed in the English language, and that said newspaper is printed wholly or in part in offices maintained in Butte and Spencer in said county; that the annexed notice which is made a part of this affidavit was published in said newspaper for

2 successive weeks in the regular and entire issues of said newspaper and not in any supplement thereof, the first publication of said notice being made in the issue of the 5th day of September, 2024 and the last publication being made in the issue of the 12th day of September, 2024.

Jon Wells
Publisher

Subscribed and sworn to before me this 12 day of September A.D. 2024.

Tracy L Birmeier
Notary Public

GENERAL NOTARY - State of Nebraska
TRACY L. BIRMEIER
My Comm. Exp. May 23, 2026

Publication Fee $ 16.14

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivision will meet on the 18th day of September 2024 at 7:00 p.m., at Boyd County Courthouse, 2nd Floor Courtroom, Butte, NE for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivisions:

Boyd County School, (402) 589-1333, property tax requested: $5,090,076

The political subdivisions listed above shall make presentations at hearing; there is no item on the agenda for this joint public meeting other than presentations and public input on political subdivision's intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in § 77-1633. Said meeting is open to the public. Accommodations for the disabled are available upon request. Please contact the Boyd County Clerk at (402) 775-2391 at least 48 hours prior to the meeting if accommodation is required.

Tracy Reiser,
Boyd County Clerk
Pub. Sept. 5, 12, 2024
ZNEZ

Joint Public Hearing.

Meeting Documentation

Meeting was held Wednesday, September 18th, 2024 at 7:00 p.m. in the Boyd County Courthouse, Butte NE

Members of the public that wanted to speak signed in at the door of the meeting.

Notice was given by: Pink Postcard and Publication in the Spencer Advocate

In attendance for presentation was Mike Sanne, Boyd County School Superintendent. Four members of the School Board were also present.

There were approximately 25 members of the public present.

7:00 p.m. the meeting was opened by Tracy Reiser, Boyd County Clerk, who announced that this was a hearing where a brief overview of the current budget and why the subdivision is exceeding their tax allocation will be given. At the conclusion of the presentation there would be time for the public to speak if they wished to.

Mike Sanne gave the presentation for the Boyd County School.

Public comments were heard from: Roger Loock, Tom Schaaf, Richard Boettcher, Chris Marlow, Mike Miller, Jim Bernt, Tom Schuman, Carl Schuman, Kylie Bernt, Susan Schaaf, Cheyenne Doyle. People speaking twice were Tom Schaaf, Chris Marlowe and Mike Miller.

The meeting was adjourned at 7:50 p.m.

Tracy Reiser

Tracy Reiser

Boyd County Clerk

COUNTY CLERK OF BOYD COUNTY NEBRASKA

I, John Wells, being first duly sworn depose and say that I am the publisher of

Spencer Advocate
Spencer, Nebraska 68777

a legal newspaper under the statutes of Nebraska, printed and published weekly in Boyd County, Nebraska, and of general circulation in said county; that said newspaper at all times herein stated has been printed in the English language, and that said newspaper is printed wholly or in part in offices maintained in Butte and Spencer in said county; that the annexed notice which is made a part of this affidavit was published in said newspaper for

1 successive weeks in the regular and entire issues of said newspaper and not in any supplement thereof, the first publication of said notice being made in the issue of the 12th day of September, 2024 and the last publication being made in the issue of the 12th day of September, 2024.

John Wells
Publisher

Subscribed and sworn to before me this 12 day of September A.D. 2024.

Tracy L. Burmeier
Notary Public

GENERAL NOTARY - State of Nebraska
TRACY L. BIRMEIER
My Comm. Exp. May 29, 2026

Publication Fee $ 157.50

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Boyd County Public Schools (08-0061-000) in Boyd County Public Schools 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 7:00 o'clock, P.M., at Spencer board meeting room 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	$ 6,202,311.00	$ 6,428,049.00	$ 8,562,072.00	$ 563,202.00	$ 4,550,099.00	$ 5,010,278.00
Depreciation	$ 74,384.00	$ -	$ 423,167.00		$ 423,167.00	
Employee Benefit	$ -	$ -	$ 426,585.00	$ -	$ 426,585.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 244,340.00	$ 322,809.00	$ 400,000.00	$ 140,414.00	$ 540,414.00	
School Nutrition	$ 346,877.00	$ 411,430.00	$ 417,200.00	$ 2,355.00	$ 419,555.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 74,384.00	$ 69,263.00	$ 346,585.00		$ 267,585.00	$ 79,796.00
Qualified Capital Purpose Undesignated	$ -	$ -	$ 55,203.00	$ -	$ 55,203.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
CICF	$ 4,824.00	$ 38,422.00	$ 59,918.00	$ -	$ 59,918.00	
TOTALS	$ 6,947,120.00	$ 7,266,963.00	$ 10,890,730.00	$ 1,090,971.00	$ 6,742,526.00	$ 5,090,076.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 5,090,076.00	$ 5,090,076.00

AFFIDAVIT OF PUBLICATION

CASE NO. _____

Boyd County
State of Nebraska
ss.

} ss.

I, **John Wells**, being first duly sworn depose and say that I am the publisher of

Spencer Advocate
Spencer, Nebraska 68777

a legal newspaper under the statutes of Nebraska, printed and published weekly in Boyd County, Nebraska, and of general circulation in said county; that said newspaper at all times herein stated has been printed in the English language, and that said newspaper is printed wholly or in part in offices maintained in Butte and Spencer in said county; that the annexed notice which is made a part of this affidavit was published in said newspaper for

1 successive weeks in the regular and entire issues of said newspaper and not in any supplement thereof, the first publication of said notice being made in the issue of the 19th day of September, 2024 and the last publication being made in the issue of the 19th day of September, 2024.

John Wells
Publisher

Subscribed and sworn to before me this 19 day of September A.D. 2024

Tracy L Birmeier
Notary Public

GENERAL NOTARY - State of Nebraska
TRACY L. BIRMEIER
My Comm. Exp. May 23, 2026

Publication Fee $ 94.50

Notice of Special Hearing To Set Final Tax Request

Boyd County Public Schools (08-0051-000) in Boyd County Public Schools 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 25th day of, September 2024 immediately following the budget hearing (scheduled for 7 PM), at Spencer board meeting room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2023-2024	2024-2025	Change
	684,898,355	780,720,269	15%

2023-2024 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)
General Fund	8,453,047.00	4,662,424.00	0.680778	0.596643
Special Building Fund	329,980.00	66,687.00	0.009734	0.008431
Total	8,782,027.00	4,729,091.00	0.690513	0.598074

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,562,072.00	6,010,278.00	0.633833	-7%	1%
Special Building Fund	349,888.00	79,798.00	0.010092	4%	5%
Total	8,863,960.00	6,090,076.00	0.643727	-7%	2%

AFFIDAVIT OF PUBLICATION

CASE NO. _____

Boyd County
State of Nebraska } ss.
ss.

I, John Wells, being first duly sworn depose and say that I am the publisher of

The Butte Gazette
Butte, Nebraska 68722

a legal newspaper under the statutes of Nebraska, printed and published weekly in Boyd County, Nebraska, and of general circulation in said county; that said newspaper at all times herein stated has been printed in the English language, and that said newspaper is printed wholly or in part in offices maintained in Butte and Spencer in said county; that the annexed notice which is made a part of this affidavit was published in said newspaper for

1 successive weeks in the regular and entire issues of said newspaper and not in any supplement thereof, the first publication of said notice being made in the issue of the 19th day of September, 2024 and the last publication being made in the issue of the 19th day of September, 2024.

Jan Wells
Publisher

Subscribed and sworn to before me this 19 day of September A.D. 2024.

Tracy L Birmeier
Notary Public

GENERAL NOTARY - State of Nebraska
TRACY L. BIRMEIER
My Comm. Exp. May 23, 2028

Publication Fee $ 6.11

PUBLIC NOTICES

SPECIAL MEETING NOTICE

The Boyd County School District Board of Education will hold a Special meeting on Wednesday, September 25, 2024, at 7:00 P.M. at the Spencer School Building Meeting Room for the purpose of Budget Hearing and the Hearing to set the Final Tax Request as well as adopting the 2024-2025 Budget. The board will also have an agenda item for the approval of hiring a superintendent search firm.

Pub. Sept. 19, 2024
ZNEZ