Amended 8/11/2025

2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 21-0180 **Class #: 3**

Callaway Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Custer County

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,232,429.00	$ 3,232,429.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 50,000.00	$ 50,000.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 3,282,429.00	$ 3,282,429.00

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) $ 497,385,277

*(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?

[X] YES [ ] NO

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

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 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

Amended 8/11/2025

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 21-0180
Callaway 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	1,801,737.00	2,824,431.00	3,200,105.00	6,024,536.00	884,980.00	4,175,910.00	5,060,890.00	963,646.00	6,024,536.00
Depreciation	112,461.00	175,461.00		175,461.00			175,461.00		175,461.00
Employee Benefit	57,126.00	58,256.00		58,256.00			58,256.00	-	58,256.00
Contingency	-	-		-			-		-
Activities	165,652.00	365,652.00		365,652.00			365,652.00	-	365,652.00
School Nutrition	51,532.00	249,000.00		249,000.00			249,000.00	-	249,000.00
Bond	-	-	-	-			-	-	-
Special Building	321,801.00	327,311.00	49,500.00	376,811.00			376,811.00		376,811.00
Qualified Capital Purpose Undertaking	7,012.00	30,118 ~~7,612.00~~	-	30,118 ~~7,612.00~~			30,118 ~~7,612.00~~	-	30,118 ~~7,612.00~~
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,517,321.00	~~4,007,723.00~~ 4,030,229	3,249,605.00	~~7,257,326.00~~ 7,279,834	884,980.00	4,175,910.00	~~6,293,662.00~~ 6,316,188	963,646.00	~~7,257,326.00~~ 7,279,834

PERSONAL AND REAL PROPERTY TAX RECAP

	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,200,105.00	-	49,500.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	32,324.00	-	500.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,232,429.00	-	50,000.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 256,294.00	$ 115,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024

721,611.00	-	22,526.00	-

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	1,630,497.00	3,121,086.00	2,833,000.00	5,954,086.00	607,449.00	3,544,900.00	4,152,349.00	1,801,737.00
Depreciation	136,861.00	139,861.00		139,861.00			27,400.00	112,461.00
Employee Benefit	56,006.00	57,126.00		57,126.00			-	57,126.00
Contingency	-	-		-			-	-
Activities	197,776.00	395,652.00		395,652.00			230,000.00	165,652.00
School Nutrition	53,465.00	249,068.00		249,068.00			197,536.00	51,532.00
Bond	-	-	-	-			-	-
Special Building	252,323.00	272,801.00	114,000.00	386,801.00			65,000.00	321,801.00
Qualified Capital Purpose Undertaking	29,521.00	30,013.00	-	30,013.00			23,001.00	7,012.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	2,356,449.00	4,265,607.00	2,947,000.00	7,212,607.00	607,449.00	3,544,900.00	4,695,286.00	2,517,321.00

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	
$	130,036.00

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	1,793,810.00	2,969,422.00	2,910,751.00	5,880,173.00	607,819.00	3,641,857.00	4,249,676.00	1,630,497.00
Depreciation	101,979.00	136,861.00		136,861.00			-	136,861.00
Employee Benefit	54,898.00	56,006.00		56,006.00			-	56,006.00
Contingency	-	-		-			-	-
Activities	168,522.00	401,008.00		401,008.00			203,232.00	197,776.00
School Lunch	36,811.00	186,856.00		186,856.00			133,391.00	53,465.00
Bond	-	-	-	-			-	-
Special Building	517,689.00	537,116.00	110,752.00	647,868.00			395,545.00	252,323.00
Qualified Capital Purpose Undertaking	28,937.00	29,521.00	-	29,521.00			-	29,521.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 2,702,646.00	4,316,790.00	3,021,503.00	7,338,293.00	607,819.00	3,641,857.00	4,981,844.00	2,356,449.00

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	
$	133,859.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Callaway Public Schools**
ADDRESS	**101 N Needham**
CITY & ZIP CODE	**Callaway, NE 68825**
TELEPHONE	**308-836-2272**
WEBSITE	**://www.callawaypublicschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Michael Reiff	James Phelps	J.D. Furrow
TITLE /FIRM NAME	Chairperson	Board Treasurer	Superintendent
TELEPHONE	308-836-2272	308-836-2272	308-836-2272
EMAIL ADDRESS	mreiff@callawaypublicschools.org	jphelps@callawaypublicschools.org	jdfurrow@callawaypublicschools.org

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

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

Callaway Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,372,812.00
*(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

2024 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		
1,447,616.00	/	463,231,523.00	=	0.31 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.31 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 77,911.96

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,450,723.96**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 3,282,429.00
(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 # 21-0180

Callaway 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)	$ -

Callaway 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	3,232,429.00	-	50,000.00	-
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)	3,232,429.00	-	50,000.00	-
14	Assessed Valuation	497,385,277	497,385,277	497,385,277	497,385,277
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.649884	0.000000	0.010053	0.000000
16	Total Levy for Compliance	0.659937			

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	$ 3,232,429.00	$ 497,385,277	0.649884
Special Building Fund	$ 50,000.00	$ 497,385,277	0.010053
Bond Fund	$ -	$ 497,385,277	0.000000
Bond Fund	$ -	$ 497,385,277	0.000000
Bond Fund	$ -	$ 497,385,277	0.000000
QCPUF Fund	$ -	$ 497,385,277	0.000000
QCPUF Fund	$ -	$ 497,385,277	0.000000
	$ -	$ 497,385,277	0.000000
	$ -	$ 497,385,277	0.000000
	$ -	$ 497,385,277	0.000000
	$ -	$ 497,385,277	0.000000
	$ -	$ 497,385,277	0.000000
	$ -	$ 497,385,277	0.000000
Total	$ 3,282,429.00		$ 0.659937

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (J.D. Furrow)

Notice is hereby given that Callaway Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on January 25th, 2024 at 7:00 am in the high school business Room in Callaway, 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	$ 137,000.00		**$ 137,000.00**
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)*	$ 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*	$ 24,478.00		$ 24,478.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,500.00		$ 1,500.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 190,298.00**	**$ -**	**$ 190,298.00**

Schedule D

Please Complete this **Basic Data Input** -It will put information consistently throughc

INPUT ↓

County-District #:	21-0180	
Name of School:	Callaway Public Schools	
Name of County:	Custer	*Do not include the word "County"*
Class:	3	
Current School District Taxable Value	497,385,277	*From County Assessor Certifi*
Prior School District Taxable Value	483,525,350	*From Prior Year Budget, Cove*
Prior Year TOTAL Property Tax Request	3,372,812.00	*From Prior Year Budget, Cove*
Prior Year Property Tax Request - All Other Purposes ONLY	3,372,812.00	*From Prior Year Budget, Cove*
Prior Year Levy Rate	0.697546	*Prior Year total levy set by Cc*
School District Real Growth Value	1,447,616.00	*From County Assessor Certifi*
School District Prior Year Total Real Property Valuation	463,231,523.00	*From County Assessor Certifi*
Hearing Held On:		
Day of month:	9th	
Month:	September	
Year:	2024	
Time:	7:45	
A.M. or P.M.:	P.M.	
Location of Hearing:	101 N Needham, Callaway, NE 68825	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	9th	
Month:	September	
Year:	2024	
Time:	Following Budget Hearning	
A.M. or P.M.:		
Location of Hearing:	101 N Needham, Callaway, NE 68825	

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Callaway Public Schools — SUBDIVISION NAME

Custer — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Arnold Public Schools	2024-25	Athletic Coop
Village of Callaway	2024-25	Use of Community Center
ALICAP	2024-25	Insurance Coverage

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Callaway Public Schools	Custer
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Proof of Publication

State of Nebraska

County of Dawson

Kelly Aden, being first duly sworn, deposes and says she is the Business Manager of Syndicate Publishing, L.L.C., publisher of the *Callaway Courier*, a weekly legal newspaper having been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation in **Custer County, Nebraska**; and that attached notice was published 1 time(s) on

September 5, 2024
(dates)

Kelly Aden
(signature)

Subscribed to in my presence and sworn to before me this 5 day of September, 2024.

Makayla N. Franzen
Notary Public

Publication Fee $ 40.43

GENERAL NOTARY - State of Nebraska
MAKAYLA N. FRANZEN
My Comm. Exp. July 14, 2026

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

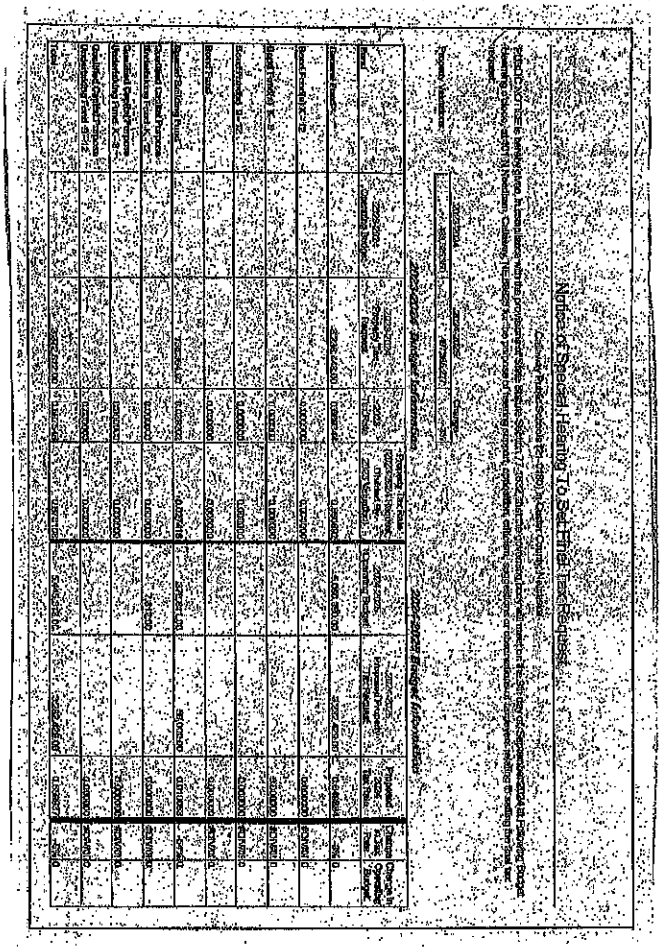
Callaway Public Schools (2-0100) in Custer County, Nebraska

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 7:45 o'clock, P.M., at 101 N Needham, Callaway, NE 68825 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. This 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 (6)
General	$ 4,240,075.00	$ 4,182,849.00	$ 5,060,890.00	$ 903,646.00	$ 3,824,431.00	$ 3,282,429.00
Depreciation	$	$ 27,400.00	$ 76,491.00		$ 176,491.00	
Employee Benefit	$	$	$ 89,250.00	$	$ 89,250.00	
Contingency	$	$	$		$	
Annuities	$ 203,232.00	$ 280,000.00	$ 366,052.00	$	$ 366,052.00	
School Nutrition	$ 183,391.00	$ 167,616.00	$ 240,000.00	$	$ 240,000.00	
Bond	$	$	$	$	$	$
Special Building	$ 395,646.00	$ 65,000.00	$ 376,644.00		$ 527,311.00	$ 60,000.00
Qualified Capital Purpose Undertaking	$	$ 23,001.00	$ 7,012.00	$	$ 7,012.00	$
Cooperative	$	$	$	$	$	
Student Fee	$	$	$	$	$	
	$	$	$	$	$	
TOTALS	$ 4,981,824.00	$ 4,805,266.00	$ 6,209,892.00	$ 903,646.00	$ 4,007,726.00	$ 3,282,429.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$	$ 3,282,429.00	$ 3,282,429.00

Proof of Publication



State of Nebraska

County of Dawson

Kelly Aden, being first duly sworn, deposes and says she is the Business Manager of Syndicate Publishing, L.L.C., publisher of the *Callaway Courier*, a weekly legal newspaper having been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation in **Custer County, Nebraska**; and that attached notice was published 1 time(s) on

September 5, 2024

(dates)

Kelly Aden

(signature)

Subscribed to in my presence and sworn to before me this 5 day of September, 2024.

Makayla N. Franzen

..Notary Public

Publication Fee $ 40.43

GENERAL NOTARY - State of Nebraska
MAKAYLA N. FRANZEN
My Comm. Exp. July 14, 2025

Budget/Levy Hearings/Regular Meeting
Monday, September 9, 2024 7:45 PM Central

Library - CALLAWAY PUBLIC SCHOOL
101 N Needham
Callaway, NE 68825-0188

T.R. Anderson:	Present
Rebecca Eggleston:	Present
Liana Hrupek:	Present
Rhonda Pandorf:	Present
James Phelps:	Present
Michael Reiff:	Present

Present: 6.

1. Budget Hearing

1.1. Call to Order
Called to order at 7:46 PM.

1.2. Public Comment
No members of the public commented on the proposed budget.

1.3. Board Discussion
Mr. Furrow reviewed with the board the budget that was agreed upon in the August budget retreat.

1.4. Adjourn Hearing
Adjourned at 7:51 PM.

2. Tax Levy Request Hearing

2.1. Call to Order
Called to order at 7:52 PM.

2.2. Public Comment
No members of the public in attendance commented on the proposed tax levies.

2.3. Board Discussion
Mr. Furrow reviewed with the board the proposed tax levies based on the agreed upon budget.

2.4. Adjourn Hearing
Adjourned at 7:54 PM.

3. Roll Call/Call To Order/Pledge of Allegiance
Called to order at 8:00 PM.
There were 10 guests present.

4. Consent Agenda
   a. Approve the agenda for tonight's meeting
   b. Approve the financial reports/claims
   c. Approve the minutes of the August 12th, 2024 Regular meeting

d. Approve the minutes of the August 29th, 2024 Budget Hearing/Special Meeting

e. Approve the minutes of the August 29th, 2024 Board Budget Retreat

Motion by Rhonda Pandorf, seconded by Liana Hrupek to approve the consent agenda for September 9, 2024. Motion Carried.

T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea

Yea: 6, Nay: 0

4 County Heating & Air, 661.50; Accelerate Learning, 8699.20; Amazon Capital Services, 594.37; Amazon Capital Services, 364.91; Amazon Capital Services, 869.96; AT&T, 177.74; Auto Jet Muffler, 449.98; Callahan-Smith Electric, 849.69; Callaway Market, 736; Callaway True Value, 950.49; Callaway Volunteer Fire and Rescue, 295.40; Cash-Wa Distributing, 278.83; Conditioned Air Mechanical Systems, 720.00; Cozad Services, 269.14; ESU 5, 18,798.00; EduTyping, 439.60; ESU 10, 6841.00; Fresh Ideas, 81.40; Friesen Chevrolet, 39.08; H Furrow, 563.75; General Collection Co, 96.73; Great Plains Comm, 625.40; High Plains Fencing, 60.00; Houghton Mifflin Harcourt, 1031.25; IXL Learning, 300.00; JW Pepper, 395.60; Jaymar Business Forms, 338.55; Juice Plus Company, 216.00; K Dvorak, 300.00; Lakeshore Learning Materials, 59.85; Landmark Implement, 145.08; McGraw-Hill Education, 6108.30; Menards, 51.54; NASB, 663.00; Nebraska Glass Co, 39.95; One Source Background, 105.00; PlanbookEdu, 132.00; Pony Express Chevrolet, 1465.08; Power Distributors, 2547.58; Pretty Darn Kwik Service, 2240.00; Quill, 1435.59; Read Naturally, 601.80; School Food Service, 149.45; Syndicate Publishing, 1101.15; Team Physical Therapy, 2235.66; University of NE Medical Center, 500.00; University of NE-Lincoln Ag Leadership, 800.00; US Bank, 1789.84; US Bank, 153.77; US Bank, 63.58; Verizon Wireless, 75.76; Village of Callaway, 4519.20; Wenquist, 882.25; Bill Total: 73,849.00. Payroll Total: 213,514.38; Payroll Fixed Costs: 101,943.52.

5. Excuse Absent Board Members

6. District Celebrations

7. Correspondence/Guests/Public Comment to the Board of Education
No members of the public addressed the board during public comment.

8. NESB Presentation

Mrs. Kristy Bartak presented CDAR options to the board and facilitated conversation on investing school district funds to maximize interest income.

9. Overload Policy Presentation - Lynette Svenson
Mrs. Lynette Svenson presented to the board on the history and intention of the schools overload policy. Mrs. Svenson, Mr. Birkel, and Mrs. Jesseph had worked to update the policy over the summer and what is in place is in need of review.

10. Principal's Report

Mr. Birkel and Mrs. Jesseph presented the happenings of the school to the board. The school year is off to a great start. Mrs. Jesseph shared some assessment data with the board as well.

11. Superintendent's Report
- Mr. Furrow facilitated the discussion on implementing a Random Drug Testing policy for the school. The board instructed Mr. Furrow, Mr. Birkel, and Mrs. Jesseph to gather information and report back to them.

- Mr. Furrow updated the board on an issue with the lift on the new bus. Coach Master's was able to fix it over the weekend.
- Mr. Furrow and Mrs. Iesseph informed the board of the NDE's audit of our Special Education Programs. This is a three year process that will begin this semester.
- Mr. Furrow updated the board on upcoming state reports.
- Mr. Furrow also gave a quick buildings and grounds update.
- Mr. Furrow informed the board of the appointments to the student administrative counsel. A group of students that would represent the student body on practices and protocols of the school.
- The board debriefed on impressions left from the school board workshop in Kearney.
- Mr. Reiff shared with the other board members the Superintendent Goals that were compiled after the NASB work day in July.

11.1. Set Date & Time for October Meeting
October BOE Meeting is set for October 14, 2024 at 8:00 PM.

11.2. Discussion on Random Drug Testing in School

12. Committee/AD/IPM Reports

13. Past Business (Discussion Items)

14. Past Business (Action Items)

15. New Business (Discussion Items)

16. New Business (Action Items)

16.1. Engineered Controls HVAC Upgrade
Motion by T.R. Anderson, seconded by Rebecca Eggleston to approve the quote from Engineered Controls in the amount of $9,700.00 from the General Fund. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

16.2. NESB CDARS Account
Motion by Rhonda Pandorf, seconded by T.R. Anderson to approve transfers from the following funds in the approved amount: General Fund: $330,096.82, General Fund Money Market: $342,390.33, Employee Benefit Fund: $30,000.00, Student Activity Fund: $100,000, Building Fund: $200,000.00 with $500,000 to a 52 week CDARS CD and $502,487.15 to a 2 year CDARS CD. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

16.3. Close QCPUF
Motion by T.R. Anderson, seconded by Rhonda Pandorf to close the Qualified Capital Purpose Undertaking Fund and deposit that money into the general fund in the amount of $30,117.23 plus any interest earned this month. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

16.4. Approve the Superintendent Evaluation Tool
Motion by Liana Hrupek, seconded by Rebecca Eggleston approve the NASB Superintendent Evaluation Tool. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

16.5. Approve 2024-2025 Budget of Expenditures
Motion by Liana Hrupek, seconded by Rhonda Pandorf to approve 2024-2025 Budget of Expenditures as presented. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

16.6. Approve 2024-2025 Tax Levy Request
Motion by Liana Hrupek, seconded by Rhonda Pandorf to approve 2024-2025 Tax Levy Request at 0.649884 for the General Fund and 0.010053 for the Special Building Fund for the 2024-2025 fiscal year. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

16.6.1. Resolution Setting the Property Tax Request

17. Board Report

18. Executive Session*
Motion by T.R. Anderson, seconded by James Phelps to enter into executive session at 9:34 PM to discuss Callaway's protocol for attendance at events/school functions to prevent damage to an individual's reputation. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

18.1. Protocol for Attendance at Events/School Functions
Motion by T.R. Anderson, seconded by Rhonda Pandorf to come out of executive session at 9:48 PM. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

19. Personnel
Mr. Furrow informed the board the school was looking for one more full-time para-educator to fill out this years staffing needs.

20. Adjournment
Adjourned at 9:49 PM.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024 T

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Callaway 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 Callaway Public Schools resolves that:

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

General Fund:	$	3,232,429.00
Bond Fund:	$	-
Special Building Fund:	$	50,000.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 2.87 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 0.678108 per $100 of assessed value.

4. Callaway Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.659937 per $100 of assessed value.

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

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

Motion by Liana Hrupek, seconded by Rhonda Pandorf to adopt Resolution # 2024 T

Voting yes were:	Voting no were:
Liana Hrupek	
Rhonda Pandorf	

Dated this 9 day of September, 2024

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: CALLAWAY PUBLIC SCHOOLS
SUPERINTENDENT OF SCHOOLS
101 N NEEDHAM ST
CALLAWAY NE 68825

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWSON

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]
SCHOOL CALLAWAY #180C	3	21-0180	0	8,355,368	0	7,624,162	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 NIC VANCURA, DAWSON 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.

Nicholas VanCura
(signature of county assessor)

AUG 16 2024
(date)

DAWSON COUNTY ASSESSOR OFFICIAL SEAL NICHOLAS VANCURA

CC: County Clerk, DAWSON 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: CALLAWAY PUBLIC SCHOOL #180
101 N NEEDHAM ST
CALLAWAY NE 68825

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

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]
CALLAWAY SCHOOL 180	3	21-0180		489,029,909	1,447,616	455,607,361	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 ELISE TAYLOR, CUSTER 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.

Elise Taylor
(signature of county assessor)

AUG 13 2024
(date)

CUSTER COUNTY ASSESSOR OFFICIAL SEAL BROKEN BOW NE

CC: County Clerk, CUSTER 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: 21-0180-000
District Name: CALLAWAY PUBLIC SCHOOLS
District Phone: (308)836-2272

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

Checklist (/Budget_Document_Checklist.pdf)

LC-2 has been submitted, but is not complete until the district budget documentation has been uploaded below. Upload a single PDF document.

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit

Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:

No Budget Documents loaded

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

Certified Budget Authority	A-101	3,937,579
Access to Prior Year's Unused Budget Authority [Maximum Amount: $76,831]	**A-355**	76,831
Total Adjusted Budget Authority	A-361	4,014,410
Total Allowable Budget Authority	A-780	4,014,410

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

2024/25 General Fund Budget of Disbursements & Transfers	**B-100**	5,060,890
2024/25 Special Grant Funds	B-110	161,500
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	884,980
2024/25 General Fund Lid Exclusions	**B-130**	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,014,410
2024/25 Unused Budget Authority	B-150	0

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	729,955
2024/25 General Fund Expenditure Growth	B-162	76,831
Adjusted Unused Budget Authority	B-165	653,124
2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	653,124

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	2,277,400
2024/25 General Fund Necessary Cash Reserve	C-300	963,646
2024/25 Depreciation Fund Total Requirements	C-310	175,461
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,139,107

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	497,385,277

2024/25 Section D: Property Tax Request Authority		
2024/25 Property Tax Request Authority	D-110	3,282,429
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	3,282,429
2024/25 Property Tax Request General Fund	D-210	3,232,429

2024/25 Property Tax Request Special Building Fund	D-220	50,000
2024/25 Total Property Tax Request	D-230	3,282,429
2024/25 Unused Property Tax Request Authority	D-240	0

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	256,000

Recalculate LC-2 after making changes to individual lines *(Form not saved)* Recalculate LC-2

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)* Log Out

District Number: 21-0180-000
District Name: CALLAWAY PUBLIC SCHOOLS
District Phone: (308)836-2272

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	161,500

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	25,000
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	2,000
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	25,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	4,000
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	4,000
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	28,000
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	1,000
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	3,500
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	0
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	55,000
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	3,500
Medicaid in Public Schools (MIPS)	1.365	6,000
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	1,000
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	3,500
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

QCPUF Amendment Hearing/Regular Meeting
Monday, August 11, 2025 8:00 PM Central

Library - CALLAWAY PUBLIC SCHOOL
101 N Needham
Callaway, NE 68825-0188

T.R. Anderson:	Present
Rebecca Eggleston:	Present
Liana Hrupek:	Present
Rhonda Pandorf:	Present
James Phelps:	Present
Michael Reiff:	Present

Present: 6.

1. QCPUF Amendment Hearing

1.1. Call to Order

1.2. Public Comment
No one from the public was present to address the board.

1.3. Board Discussion on Budget Amendment
Mr. Furrow explained the need for a budget amendment to the board. This was a result of closing out the QCPUF fund at the beginning of the fiscal year.

1.4. Adjourn Hearing

2. Roll Call/Call To Order/Pledge of Allegiance

3. Excuse Absent Board Members
All board members were in attendance.

4. Consent Agenda
a. Approve the agenda for tonight's meeting
b. Approve the general and activity financial reports/claims
c. Approve the minutes of the July 14, 2025 Regular meeting
d. Approve the minutes of the July 22, 2025 Workshop

Motion by Liana Hrupek, seconded by Rebecca Eggleston to approve the consent agenda.
Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0
4 County Heating & Air, 930.00; ALICAP, 71,499.00; Amazon Capital Services, 218.65; Amazon Captial Services, 2342.76; Amazon Capital Services, 161.53; Apple, 987.00; AT&T, 107.80; C Callahan, 210.00; Callaway True Value, 2641.64; Country Partners Cooperative, 543.74; Engineered Controls, 1458.00; ESU 10, 243.75; ESU Coordinating Council, 311.61; ExploreLearning, 940.00; Great Plains Comm, 532.98; Instrumentalist Awards LLC, 53.50; JW Pepper, 103.78; Level Data, 180.00; McGraw-Hill Education, 251.36; Melchior Contracting, 3225.00; Menards, 69.98; Mills Hardware, 47.96; Nebraska Safety Center, 450.00; One Source the Background Check Company, 19.00; Pretty Darn Kwik Service, 2240.00; PlanbookEdu LLC,

162.00; Praire View Roofing, 3600.00; Quill, 608.95; Randland Ford, 1671.80; Renaissance Learning, 1366.00; Schoolmate, 276.40; L Svenson, 117.47; Syndicate Publishing, 316.84; Team Physical Therapy, 905.06; University of Nebraska Lincoln, 1750.00; US Bank, 389.95; US Bank, 6054.02; USI, 263.11; Verizon Wireless, 84.76; Village of Callaway, 11,363.51; Wenquist, 591.94; Zeptive Inc, 12,239.00; Bill Total: 132,529.85. Fixed Payroll: 96,964.13; Total Payroll: 308,532.61.

5. District Celebrations

6. Correspondence/Guests/Public Comment to the Board of Education
There were no members of the public wishing to address the board.

7. Principal's Report
Mr. Birkel and Mrs. Jesseph informed the board of July's activities at the school. Mr. Birkel discussed some activity scheduling with the board. Mrs. Jesseph shared professional development that had been attended by staff. There was also a letter from Mrs. Wendy Dockweiler celebrating the successes of our summer reading program.

7.1. Summer Reading Program

8. Superintendent's Report

8.1. Set September BOE Meeting Date & Time
The next regular board meeting was set for Tuesday, September 9th, due to an activity conflict on the 8th.
Mr. Furrow also reminded the board of the special meeting August 27th.

8.2. Set Budget Hearing Date & Time
The board set the special budget hearing for September 9th at 7:45 p.m.

8.3. Special Meeting for 7% Additional Vote
This meeting is set for the board to consider raising the tax asking an additional 7% for the upcoming school year.

8.4. South Loup Coop Report
Mr. Furrow and Mr. Birkel updated the board on activity sponsor positions. Mr. Furrow also shared new gate prices for games, the AD contracted pay for the upcoming school year and the 25-26 interlocal agreements and handbooks for our coop activities.

8.5. CDARs Discussion
After meeting with our bank representatives, Mr. Furrow and Mrs. Tiana Lisby shared information about our CDAR investments. The maturity of our first CDAR will be next month. The board discussed options of reinvesting the money or returning the money to the general fund to cover operating expenses.

8.6. Sysco Food Discussion
Mr. Furrow shared with the board that he and Mrs. MaKayla Doggett had a meeting with a representative of SYSCO food distributors. Mrs. Doggett is going to compare prices and determine if our kitchen could save significantly by switching our distributors for the upcoming school year.

8.7. Second Read Policies

8.7.1. 504.06 - Student Dress Code and Grooming
This policy was changed to include language from our policy writers at NASB that resulted from recent legislative action and also to add wording that would make our handbook and our policy align. Discussion was had that this added language that is currently in the handbook was intentionally changed in policy. There was also discussion about the need for dress and grooming guidelines.

8.7.2. 504.12 - Cell Phones and Other Electronic Communication Devices
Mr. Furrow led discussion about the new cell phone policy that is a result of recent legislative action. Many scenarios were considered. It was also discussed that while the policy dealt specifically with student cell phone usage that there was a need for good modeling from staff members.

9. Committee/AD/IPM Reports

10. Past Business (Discussion Items)

11. Past Business (Action Items)

12. New Business (Discussion Items)

13. New Business (Action Items)

13.1. QCPUF Budget Amendment
Motion by Liana Hrupek, seconded by James Phelps to approve the amendment of the QCPUF Budget from $7,612.00 to $30,118.00. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

13.2. Approve Changes to Student Handbook for 2025-2026 School Year
Motion by Rhonda Pandorf, seconded by James Phelps to approve the changes to the Student Handbook for the 2025-2026 school year as presented. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0
The changes in this action item were specifically implemented to make our handbook and policy manual align in regards to the new cell phone policy on tonight's action items.

13.3. Approve Athletic Handbook for the 2025-2026 School Year
Motion by T.R. Anderson, seconded by Rhonda Pandorf to approve the Athletic Handbook for the 2025-2026 school year as presented. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

13.4. Approve South Loup Athletic Director Contract
Motion by Rhonda Pandorf, seconded by Rebecca Eggleston to approve the South Loup Athletic Director contract for the 2025-2026 school year. Motion Carried.

T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0
This action item gave the AD position a 3% raise overall. Callaway will pay 2/3 of the contract and Arnold will pay 1/3.

13.5. Approve 2025-2026 South Loup Interlocal Agreement
Motion by Rhonda Pandorf, seconded by Liana Hrupek to approve the South Loup Interlocal Agreement for the 2025-2026 school year. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0

13.6. Approve Village of Callaway Community Building Interlocal Use Agreement
Motion by T.R. Anderson, seconded by James Phelps to approve the Community Building Interlocal Use Agreement for the 2025-2026 school year. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0
This agreement allows the school usage rights for the community center throughout the school year.

13.7. Update Policy 407.50 - Development of New Curriculum
Motion by T.R. Anderson, seconded by Rebecca Eggleston to approve the updates made to policy 407.50 as presented. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0
The policy was amended to reflect that our teachers have a 182 day contract. This adjusts the formula used to figure compensation for a teacher who rights curriculum for their classes.

13.8. Approve Second Read Policies
Motion by Liana Hrupek, seconded by Rhonda Pandorf to approve policy 504.12 as amended during the meeting to add during the educational day to paragraph 1 line 2 and paragraph 3 line 2. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0
These policies were considered separately. Policy 504.06 - changes were not approved (3-3), Policy 504.12 - changes were approved

13.9. Approve Transfer from General Fund to Depreciation Fund
It was decided to hold this transfer until we received our first state reimbursement for the property tax credit.

13.10. Approve Transfer from General Fund to Activity Fund
Motion by Liana Hrupek, seconded by Rhonda Pandorf to approve a $25,000 transfer from the General Fund to the Activity Fund. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea,

James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0
The purpose of this transfer is to start the fiscal year with no negative account balances in the Activities Fund.

13.11. Approve Transfer from General Fund to Bobcat Fund
Motion by Rhonda Pandorf, seconded by Rebecca Eggleston to approve a $35,000 transfer from the General Fund to the Bobcat Fund. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0
Both Arnold and Callaway schools transfer this amount to cover the expenses of our cooperative activities for the upcoming school year.

13.12. Approve Transfer from General Fund to Food Service Fund
Motion by Rhonda Pandorf, seconded by Liana Hrupek to approve a $30,000 transfer from the General Fund to the Food Service Fund. Motion Carried.
T.R. Anderson: Yea, Rebecca Eggleston: Yea, Liana Hrupek: Yea, Rhonda Pandorf: Yea, James Phelps: Yea, Michael Reiff: Yea
Yea: 6, Nay: 0
This transfer is to provide the Nutrition Fund with adequate resources to operate for the start of the school year.

14. Board Report
The board will plan to attend the NASB event in North Platte Septement 3rd.

15. Executive Session*

16. Personnel

17. Adjournment

Proof of Publication

State of Nebraska

County of Dawson

Kelly Aden, being first duly sworn, deposes and says she is the Business Manager of Syndicate Publishing, L.L.C. publisher of the *Callaway Courier*, a weekly legal newspaper having been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

August 7, 2025
(dates)

Kelly Aden
(signature)

Subscribed to in my presence and sworn to before me this 7 day of August 2025.

Leila M Schmeeckle
Notary Public

Publication Fee $ 110.69

GENERAL NOTARY - State of Nebraska
LEILA M SCHMEECKLE
My Comm. Exp. March 14, 2028

NOTICE OF HEARING TO AMEND THE BUDGET FOR Callaway Public Schools

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-511, that the Callaway Public School Board will meet on the 11th day of August, at 8:00 o'clock in the Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the 9th day of September, 2024. Due to unforeseen circumstances, actual expenditures for the current fiscal year will exceed budgeted expenditures unless the current fiscal year budget of expenditures is revised. The approved amount of $7,612.00 in the QCPUF Fund will need to be amended to $30,118.00. Closing the QCPUF fund is the reason for this amendment. The budget detail is available at the superintendent's office at 101 N Needham, during regular business hours.

Summary of Proposed Amended Budget

FUNDS	Actual Disbursements 2022-2023 (1)	Actual/Estimated Disbursements 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 (6)**
Qualified Capital Purpose Undertaking	$ -	$ 23,001.00	$ 30,118.00			$ 30,118.00
TOTALS	$ -	$ 23,001.00	$ 30,118.00	$ -	$ -	$ 30,118.00

	Bond Purposes	**Non-Bond Purposes**	**Total**
Breakdown of Property Tax	$ -	$ -	$ -

Summary of Originally Adopted Budget

FUNDS	Actual Disbursements 2022-2023 (1)	Actual/Estimated Disbursements 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 (6)**
Qualified Capital Purpose Undertaking	$ -	$ 23,001.00	$ 7,612.00			$ 7,612.00
TOTALS	$ -	$ 23,001.00	$ 7,612.00	$ -	$ -	$ 7,612.00

	Bond Purposes	**Non-Bond Purposes**	**Total**
Breakdown of Property Tax	$ -	$ -	$ -

Proof of Publication

State of Nebraska

County of Dawson

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August 7, 2025
(dates)

(signature)

Subscribed to in my presence and sworn to before me this 7 day of August 2025.

Leila M Schmeeckle
Notary Public

Publication Fee $ 11.13

GENERAL NOTARY - State of Nebraska
LEILA M SCHMEECKLE
My Comm. Exp. March 14, 2028

MINUTES

CALLAWAY PUBLIC SCHOOLS
BOARD WORKSHOP
JULY 22, 2025, 7:30 p.m. CST

T.R. Anderson: Present
Rebecca Eggleston: Present
Liana Hrupek: Present
Rhonda Pandorf: Present
James Phelps: Present
Michael Reiff: Present
Present: 6.

1. Roll Call/Call To Order/ Pledge of Allegiance
Meeting was called to order at 7:30 PM. There were no guests of the public present.
2. Correspondence/Guests/ Public Comment to the Board of Education
3. Budget for 2025-2026 School Year
4. Discuss Transfers Plan
5. Strategic Plan for Future
6. Prioritizing School Calendar and School Day Options
7. Board Self-Evaluation Review
8. Consolidation Prospectous
9. Prom Discussion 2025-2026
10. NASB Events
11. Adjournment
Meeting adjourned at 10:09 PM

Tiana Bonde,
Callaway Public Schools
August 7, 2025
(34) znez

Proof of Publication

State of Nebraska

County of Dawson

Kelly Aden, being first duly sworn, deposes and says she is the Business Manager of Syndicate Publishing, L.L.C. publisher of the *Callaway Courier*, a weekly legal newspaper having been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

August 7, 2025
(dates)

Kelly Aden
(signature)

Subscribed to in my presence and sworn to before me this 7 day of August 2025.

Leila M Schmeckle
Notary Public

Publication Fee $ 6.22

GENERAL NOTARY - State of Nebraska
LEILA M SCHMEECKLE
My Comm. Exp. March 14, 2028

NOTICE

CALLAWAY PUBLIC SCHOOLS

MEETING NOTICE

The next regular meeting of the Callaway Public Schools Board of Education will be held on August 11, 2025 following the QCPUF Amendment Hearing at 8:00 PM in Callaway, Nebraska in the library. These meetings will be open to the public and the agendas for these and all meetings will be kept current and available for public inspection upon request to the superintendent during regular business hours with reasonable notice.

Tiana Bonde,
Callaway Public Schools
August 7, 2025
(19) znez