2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 24-00011 Class #: III

Cozad Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Dawson 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 is to be Correct.

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 9,304,897.00	$ 9,304,897.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 1,919,192.00		$ 1,919,192.00
Special Building Fund	$ -	$ 449,495.00	$ 449,495.00
Qualified Capital Purpose Undertaking Fund	$ 282,828.00	$ -	$ 282,828.00
Total All Funds	$ 2,202,020.00	$ 9,754,392.00	$ 11,956,412.00

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

$ 28,240,000.00	Principal
$ 12,174,079.00	Interest
$ 40,414,079.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,012,731,521

*(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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 24-00011
Cozad Community 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	3,420,567.00	8,756,152.00	9,211,848.00	17,968,000.00	2,100,000.00	15,868,000.00	17,968,000.00		17,968,000.00
Depreciation	1,642,565.00	2,042,565.00		2,042,565.00			2,042,565.00		2,042,565.00
Employee Benefit	12,203.00	28,203.00		28,203.00			28,203.00		28,203.00
Contingency	-	-		-			-		-
Activities	284,818.00	807,818.00		807,818.00			807,818.00		807,818.00
School Nutrition	406,200.00	1,061,200.00		1,061,200.00			1,061,200.00		1,061,200.00
Bond	1,098,199.00	1,798,298.00	1,900,000.00	3,698,298.00			3,698,298.00		3,698,298.00
Special Building	2,910,908.00	6,522,408.00	445,000.00	6,967,408.00			6,967,408.00		6,967,408.00
Qualified Capital Purpose Undertaking	501,500.00	503,000.00	280,000.00	783,000.00			783,000.00		783,000.00
Cooperative	-	-		-			-		-
Student Fee	6,006.00	11,006.00		11,006.00			11,006.00		11,006.00
				-					-
TOTAL ALL FUNDS	10,282,966.00	21,530,650.00	11,836,848.00	33,367,498.00	2,100,000.00	15,868,000.00	33,367,498.00	-	33,367,498.00

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)	9,211,848.00	1,900,000.00	445,000.00	280,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	93,049.00	19,192.00	4,495.00	2,828.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	9,304,897.00	1,919,192.00	449,495.00	282,828.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 2,737,085.00	$ 465,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,420,567.00	98,199.00	1,000,000.00	500.00

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	4,645,075.00	10,430,067.00	7,700,000.00	18,130,067.00	1,900,000.00	12,809,500.00	14,709,500.00	3,420,567.00
Depreciation	1,472,565.00	1,992,565.00		1,992,565.00			350,000.00	1,642,565.00
Employee Benefit	1,103.00	23,103.00		23,103.00			10,900.00	12,203.00
Contingency	-	-		-			-	-
Activities	303,818.00	809,818.00		809,818.00			525,000.00	284,818.00
School Nutrition	526,200.00	1,156,200.00		1,156,200.00			750,000.00	406,200.00
Bond	700,099.00	798,199.00	1,900,000.00	2,698,199.00			1,600,000.00	1,098,199.00
Special Building	13,756,508.00	14,110,908.00	800,000.00	14,910,908.00			12,000,000.00	2,910,908.00
Qualified Capital Purpose Undertaking	-	2,001,500.00		2,001,500.00			1,500,000.00	501,500.00
Cooperative	-	-		-			-	-
Student Fee	6.00	6,006.00		6,006.00			-	6,006.00
				-				-
TOTAL ALL FUNDS	21,405,374.00	31,328,366.00	10,400,000.00	41,728,366.00	1,900,000.00	12,809,500.00	31,445,400.00	10,282,966.00

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

MOTOR VEHICLE TAXES	
$	475,000.00

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	4,434,767.00	10,973,442.00	7,584,726.00	18,558,168.00	1,634,891.00	12,278,202.00	13,913,093.00	4,645,075.00
Depreciation	1,344,240.00	1,852,863.00		1,852,863.00			380,298.00	1,472,565.00
Employee Benefit	1,367.00	11,958.00		11,958.00			10,855.00	1,103.00
Contingency	-	-		-			-	-
Activities	280,350.00	778,302.00		778,302.00			474,484.00	303,818.00
School Lunch	452,831.00	1,166,495.00		1,166,495.00			640,295.00	526,200.00
Bond	418,474.00	620,482.00	1,676,432.00	2,296,914.00			1,596,815.00	700,099.00
Special Building	24,955,136.00	25,811,128.00	295,411.00	26,106,539.00			12,350,031.00	13,756,508.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	4,382.00		4,382.00			4,376.00	6.00
				-				-
TOTAL ALL FUNDS	$ 31,887,165.00	41,219,052.00	9,556,569.00	50,775,621.00	1,634,891.00	12,278,202.00	29,370,247.00	21,405,374.00

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

MOTOR VEHICLE TAXES	
$	**471,487.00**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Cozad Community Schools**
ADDRESS	**1710 Meridian**
CITY & ZIP CODE	**Cozad, NE 69130**
TELEPHONE	**308-784-2745**
WEBSITE	**cozadschools.net**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kiley Goff	Dan Endorf	Dan Endorf
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	308-784-2745	308-784-2745	308-784-2745
EMAIL ADDRESS	kiley.goff@cozadschools.net	dan.endorf@cozadschools.net	dan.endorf@cozadschools.net

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

Cozad Community Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 9,303,919.00
*(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

6,449,767.00 (2024 Real Growth Value per Assessor) / 849,113,861.00 (Prior Year Total Real Property Valuation per Assessor) = 0.76 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.76 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 256,788.16

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 9,560,707.16**
(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) $ ~~9,855,402.00~~ 9,754,392.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 24-00011

Cozad Community Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2	Hail damage	
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**	$ 182,279.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 182,279.00

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

Cozad Community Schools

Schedule B - Levies

Levy Limit Compliance

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

ine No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capit Purpose Undertaking Fun (Column D)
1	Total Personal and Real Property Taxes -Cover Page	9,304,897.00	1,919,192.00	449,495.00	282,828
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	1,919,192.00		282,828
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	1,919,192.00	-	282,828
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	9,304,897.00	-	449,495.00	
14	Assessed Valuation	1,012,731,521	1,012,731,521	1,012,731,521	1,012,731,5
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.918792	0.000000	0.044384	0.000
16	Total Levy for Compliance	0.963176			

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

CHEDULE

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	$ 9,304,897.00	$ 1,012,731,521	0.918792
Special Building Fund	$ 449,495.00	$ 1,012,731,521	0.044384
2022 Bond Fund	$ 1,919,192.00	$ 856,019,677	0.224200
Bond Fund	$ -	$ 1,012,731,521	0.000000
Bond Fund	$ -	$ 1,012,731,521	0.000000
QCPUF Fund	$ 282,828.00	$ 1,012,731,521	0.027927
QCPUF Fund	$ -	$ 1,012,731,521	0.000000
	$ -	$ 1,012,731,521	0.000000
	$ -	$ 1,012,731,521	0.000000
	$ -	$ 1,012,731,521	0.000000
	$ -	$ 1,012,731,521	0.000000
	$ -	$ 1,012,731,521	0.000000
	$ -	$ 1,012,731,521	0.000000
Total	$ 11,956,412.00		$ 1.215303

Must agree to Cover

If you have need for separate Bond levies, put amounts in I11 and I12

If you have need for separate QCPUF Fund, put amount in cell I14

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

Notice is hereby given that Cozad Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on March 18, 2024 at 7:00 pm at the District Office Board Room in Cozad, 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	$ 196,000.00	$ 196,000.00	**$ 392,000.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ 8,292.31		$ 8,292.31
• *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)*	$ 26,718.40	$ 26,718.40	$ 53,436.80
• *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*	$ 34,988.85	$ 34,988.85	$ 69,977.70
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 5,000.00	$ 5,000.00	$ 10,000.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Relocation reimbursement*	$ 5,000.00		$ 5,000.00
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 277,199.56**	**$ 263,907.25**	**$ 541,106.81**

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

INPUT ↓

County-District #:	24-00011	
Name of School:	Cozad Community Schools	
Name of County:	Dawson	*Do not include the word "County"*
Class:	III	
Current School District Taxable Value	1,012,731,521	*From County Assessor Certificat*
Prior School District Taxable Value	913,302,544	*From Prior Year Budget, Cover F*
Prior Year TOTAL Property Tax Request	11,656,127.00	*From Prior Year Budget, Cover F*
Prior Year Property Tax Request - All Other Purposes ONLY	9,303,919.00	*From Prior Year Budget, Cover F*
Prior Year Levy Rate	1.439597	*Prior Year total levy set by Coun*
School District Real Growth Value	6,449,767.00	*From County Assessor Certificat*
School District Prior Year Total Real Property Valuation	849,113,861.00	*From County Assessor Certificat*
Hearing Held On:		
Day of month:	16	
Month:	September	1012731521
Year:	2024	849113861
Time:	7:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	Cozad Elementary School (Northeast Room)	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	23	
Month:	September	
Year:	2024	
Time:	7:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	Cozad Elementary School (Northeast Room)	

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Cozad Community Schools — **Dawson**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 10	Indefinite	Services
Cozad Community Health Systems	Indefinite	Services, Wellness Center
Head Start	Indefinite	Building
Central Community College	Indefinite	College Classes, CNA classes
Casey Madsen	2023-2028	Daycare Lease Purchase/Building

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Cozad Community Schools	**Dawson**
SUBDIVISION NAME	COUNTY

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

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. 1

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

1. The 2024-25 property tax request to be set at:

General Fund:	$9,304,897.00
Bond Fund:	$1,919,192.00
Special Building Fund:	$ 449,495.00
Qualified Capital Purpose Undertaking Fund:	$ 282,828.00

2. The total assessed value of property differs from last year's total assessed value by 10.89 percent.
3. The tax rate that would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 1.150959 per $100 of assessed value.
4. Cozad Community Schools proposes to adopt a property tax request that will cause its tax rate to be 1.215303 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Cozad Community Schools will increase last year's budget by -8.41 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by John Peden, Seconded by Michelle Starman to adopt Resolution # 1

Voting Yes were:

Will Geiger
Michelle Starman
John Peden
Ann Burkholder
Kiley Goff

Voting No were:

Dated this 23rd day of September, 2024

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 *Cozad Local*, a weekly legal newspaper having been published for at least 52 consecutive weeks prior to publication of attached notice; and that said publication is of general circulation in **Dawson County, Nebraska**; that attached notice was published 1 time(s) on

ember 12, 2024

(dates)

(signature)

ribed to in my presence and
me this 14 day of
, 2024.

Notary Public

e $ 77.00

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Cozad Community Schools (24-0001) in Dawson 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 16 day of September 2024 at 7:00 o'clock, P.M. at Cozad Elementary School (Northeast 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	$ 13,913,093.00	$ 14,709,500.00	$ 17,968,000.00		$ 8,756,152.00	$ 9,304,897.00
Depreciation	$ 380,298.00	$ 350,000.00	$ 2,042,565.00		$ 2,042,565.00	
Employee Benefit	$ 10,855.00	$ 10,900.00	$ 28,203.00		$ 28,203.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 474,484.00	$ 525,000.00	$ 807,818.00		$ 807,818.00	
School Nutrition	$ 640,295.00	$ 750,000.00	$ 1,061,200.00		$ 1,061,200.00	
Bond	$ 1,596,815.00	$ 1,600,000.00	$ 3,698,298.00		$ 1,798,298.00	$ 1,919,192.00
Special Building	$ 12,350,031.00	$ 12,000,000.00	$ 7,067,408.00		$ 6,522,408.00	$ 550,505.00
Qualified Capital Purpose Undertaking	$ -	$ 1,500,000.00	$ 783,000.00		$ 503,000.00	$ 282,828.00
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ 4,376.00	$ -	$ 11,006.00		$ 11,006.00	
TOTALS	$ 29,370,247.00	$ 31,445,400.00	$ 33,467,498.00	$ -	$ 21,530,650.00	$ 12,057,422.00
				Bond Purposes	Non-Bond Purposes	Total
				Breakdown of Property Tax	$ 2,202,020.00	$ 9,855,402.00	$ 12,057,422.00

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 *Cozad Local*, a weekly legal newspaper having been published for at least 52 consecutive weeks prior to publication of attached notice; and that said publication is of general circulation in **Dawson County, Nebraska**; that attached notice was published 1 time(s) on

September 12, 2024
(dates)

Kelly Aden
(signature)

Subscribed to in my presence and sworn to before me this 24 day of September, 2024.

Makayla N. Franzen
Notary Public

Publication Fee $ 65.45

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

Notice of Special Hearing To Set Final Tax Request

Cozad Community Schools (24-0001) in Dawson 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 23 day of September 2024 at 7:00 o'clock P.M. at Cozad Elementary School (Northeast Room) for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	93,302,544	1,012,731,521	11%

	2023-2024 Budget Information				2024-2025 Budget Information				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	16,677,426.00	9,005,939.00	0.986085	0.889272	17,968,000.00	9,304,897.00	0.918792	-7%	8%
Bond Fund(s) K - 12	1,587,208.00	1,780,970.00	0.231450	0.175858	3,698,298.00	1,919,192.00	0.224200	-3%	133%
Bond Fund	765,000.00	571,238.00	0.189435	0.056406		0.000000	0.000000	-100%	-100%
Special Building Fund	13,198,763.00	297,980.00	0.032627	0.029423	7,067,408.00	550,505.00	0.054358	67%	-46%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	783,000.00	282,828.00	0.027927	#DIV/0!	0
Total	32,228,397.00	11,656,127.00	1.439597	1.150959	29,516,706.00	12,057,422.00	1.225277	-15%	-8%

Proof of Publication

Notice

**NOTICE OF BOARD SPECIAL MEETING
COZAD COMMUNITY SCHOOLS
BOARD OF EDUCATION
DAWSON COUNTY, NEBRASKA
AUGUST 26, 2024**

Notice is hereby given that a board special meeting of the Cozad Community Schools Board of Education, District 11 of Dawson County, Nebraska will be held at 7:00 pm on Monday, August 26, 2024, at Cozad Elementary, 420 E 14th St, Cozad, Nebraska, which meeting will be open to the public. The board will discuss, consider and take all necessary action to adopt a resolution increasing the school district's base growth percentage by up to six percent (6%).The agenda for this board meeting, which shall be kept continually current, is readily available for public inspection at the superintendent of school's office during normal business hours.

Dr. Dan Endorf,
Superintendent
Cozad School District No. 11
Aug. 15, 2024
(34) znez

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 *Cozad Local*, a weekly legal newspaper having been published for at least 52 consecutive weeks prior to publication of attached notice; and that said publication is of general circulation in **Dawson County, Nebraska**; that attached notice was published 1 time(s) on

August 15, 2024
(dates)

Kelly Aden
(signature)

Subscribed to in my presence and sworn to before me this 21 day of September, 2024.

Makayla N. Franzen
Notary Public

Publication Fee $ 11.13

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

Dawson County
Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 17, 2024 at 6:30 P.M at the Central Community College, Opportunity Center, 1501 Plum Creek Parkway, Lexington, Room 204.

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on September 7, 2024.
2. Publication in the Lexington Clipper-Herald on September 10, 2024.
3. Notice posted on the home page of the County's website on September 5, 2024.

Note: Website notice only required if County population is more than 10,000

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
Cozad Community Schools	Dr. Dan Endorf	$6,449,767.00	0.76%	$294,694.84
Gothenburg Public Schools	Dr. Allison Jonas	$13,716,579.00	1.53%	$258,395.81
Overton Public School District	Mark Aten	$957,280.00	0.27%	$71,686.77

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented *(if applicable)*
Terry Howell	307 E. 14th, Cozad, NE 69130	
Merna Carver	113 E. 7th, Cozad, NE 69130	
Dawn Harding	1705 Ave C, Gothenburg, NE 69138	
Arven Malcom	1824 S. Meridian, Cozad, NE 69130	
Monica Strauss Heineman	12 Bass Bay, Drive 16, Johnson Lake, NE 68937	

Note: Address requirement may be waived to protect the security of the individual

29 Total individuals who signed in to attend the Joint Public Hearing

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed at 7:08 p.m.

Dated this 18th day of September, 2024.

_____

Dawson County Clerk (or designee)



NEBRASKA POLITICAL SUBDIVISION TAX REQUEST ACT FORM

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

POLITICAL SUBDIVISION CONTACT INFORMATION

Political Subdivision Name	Cozad Community Schools
Contact Name	Dan Endorf
Contact Phone Number	(308)784-2745
Contact Email	dan.endorf@cozadschools.net
County Where Headquartered	Dawson
Location and Address of Joint Public Hearing	1501 Plum Creek Parkway, Lexington, NE
Date	September 17, 2024
Time	6:30 p.m.
Phone Number for Publication and Postcard	(308)784-2745

VALUATION

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

Current Valuation	$1,012,731,521
Prior Valuation	$913,302,544

TAXATION

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

Prior Year Property Tax Request (Line 1)	$9,303,919
2024-2025 ACTUAL Property Tax Request (Line 7)	$9,855,402

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

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

Signature _____ Date 8/30/24

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Cozad Community Schools (24-00011) in Dawson 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 16 day of September 2024 at 7:00 o'clock, P.M. at Cozad Elementary School (Northeast 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	$ 13,913,093.00	$ 14,709,500.00	$ 17,968,000.00		$ 8,756,152.00	$ 9,304,897.00
Depreciation	$ 380,298.00	$ 350,000.00	$ 2,042,565.00		$ 2,042,565.00	
Employee Benefit	$ 10,855.00	$ 10,900.00	$ 28,203.00		$ 28,203.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 474,484.00	$ 525,000.00	$ 807,818.00		$ 807,818.00	
School Nutrition	$ 640,295.00	$ 750,000.00	$ 1,061,200.00		$ 1,061,200.00	
Bond	$ 1,596,815.00	$ 1,600,000.00	$ 3,698,298.00		$ 1,798,298.00	$ 1,919,192.00
Special Building	$ 12,350,031.00	$ 12,000,000.00	$ 7,067,408.00		$ 6,522,408.00	$ 550,505.00
Qualified Capital Purpose Undertaking	$ -	$ 1,500,000.00	$ 783,000.00		$ 503,000.00	$ 282,828.00
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ 4,376.00	$ -	$ 11,006.00		$ 11,006.00	
TOTALS	$ 29,370,247.00	$ 31,445,400.00	$ 33,467,498.00	$ -	$ 21,530,650.00	$ 12,057,422.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 2,202,020.00	$ 9,855,402.00	$ 12,057,422.00

Notice of Special Hearing To Set Final Tax Request

Cozad Community Schools (24-00011) in Dawson 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 23 day of, September 2024 at 7:00 o'clock P.M., at Elementary School Northeast Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	913,302,544	1,012,731,521	11%

	2023-2024 Budget Information				2024-2025 Budget Information				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	16,677,426.00	9,005,939.00	0.986085	0.889272	17,968,000.00	9,304,897.00	0.918792	-7%	8%
Bond Fund(s) K - 12	1,587,208.00	1,780,970.00	0.231450	0.175858	3,698,298.00	1,919,192.00	0.224200	-3%	133%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund	765,000.00	571,238.00	0.189435	0.056406			0.000000	-100%	-100%
Special Building Fund	13,198,763.00	297,980.00	0.032627	0.029423	7,067,408.00	550,505.00	0.054358	67%	-46%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	783,000.00	282,828.00	0.027927	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	32,228,397.00	11,656,127.00	1.439597	1.150959	29,516,706.00	12,057,422.00	1.225277	-15%	-8%

Notes:

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: COZAD PUBLIC SCHOOLS
SUPERINTENDENT OF SCHOOLS
1910 MERIDIAN
COZAD NE 69130

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 COZAD #11	3	24-0011	0	1,004,115,463	6,449,767	840,756,146	0.77

** 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.

(signature of county assessor) *(date)*

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 DISTRICT BONDS
TAX YEAR 2024

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

TO: COZAD PUBLIC SCHOOLS
SUPERINTENDENT OF SCHOOLS
1910 MERIDIAN
COZAD, NE 69130

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWSON

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
COZAD BOND 2022		24-0011	850,039,113

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.

(signature of county assessor) *(date)*

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 DISTRICT BONDS
TAX YEAR 2024

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

COZAD PUBLIC SCHOOLS
SUPERINTENDENT OF SCHOOLS
1910 MERIDIAN
TO: COZAD NE 69130

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWSON

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
COZAD #11 BOND K-8		24-0011	319,045,771

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.

(signature of county assessor) *(date)*

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 DISTRICT BONDS
TAX YEAR 2024

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

COZAD SCHOOL BOND

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
COZAD SCHOOL BOND		24-0011	5,980,564

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 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)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: COZAD PUBLIC SCHOOL #D11
C/O DAWSON COUNTY CLERK
700 N WASHINGTON ST RM A
LEXINGTON NE 68850

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]
COZAD SCHOOL D11	3	24-0011		8,616,058	0	8,357,715	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 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'S OFFICE 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)

Board of Education Special Meeting
Monday, September 23, 2024 Following the Tax Hearing at 7pm
Cozad Elementary School
420 East 14th Street
Cozad, NE 69130
Posted Locations:

- Cozad Local
- Cozad Community Schools District Office
- Cozad Post Office
- Wilson Public Library

Posted Date: 9/19/2024
The meeting was called to order at 7:09 PM

Ann Burkholder:	Present
Will Geiger:	Present
Kiley Goff:	Present
John Peden:	Present
Michele Starman:	Present

Present: 5, Absent: 1.

1. BOARD OF EDUCATION SPECIAL MEETING FOLLOWING THE TAX HEARING AT 7:00 P.M.

1.1. Call to Order, Roll Call

1.2. Pledge of Allegiance

1.3. Nebraska Open Meeting Law, Publication of Meeting

This meeting has been preceded by advance notice and is hereby declared to be in open session. A current copy of the Nebraska Open Meetings Act is posted on the West wall of the meeting room.

Notice of this meeting was given in advance by publication in the Cozad Local and posted on the Cozad Community Schools website and at the District Office, Cozad Post Office and Wilson Public Library. Notice of this meeting was also given in advance to all members of the Board of Education. The order of agenda items may be changed when deemed necessary.

The board may choose to enter closed (executive) session to discuss any matter for which closed (executive) session is lawful and appropriate.

1.4. Excused/Unexcused Board Member Absence

2. APPROVAL OF THE AGENDA

Motion to approve the agenda Passed with a motion by John Peden and a second by Michele Starman.
Ann Burkholder: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

This agenda item enables the board to validate if an item was added prior to the 24-hour period before the board meeting. If an item was added, the board may verify when the modifications were made and when the updated agenda was posted to the district website.

3. PUBLIC COMMENT

The Board of Education invites you to offer comments during the public comments portion of the agenda.

We have _____ speakers who have signed up to speak. We will allow ___ minutes per speaker for a total of _____ minutes.

During the public comment portion of this meeting, those who have signed up need to be allowed to speak without interruption for the time allotted by the Board. We understand that people may have strong feelings about the issues they come to speak about. We ask that you respect the opinions of all who speak and that you refrain from applause, conduct that interferes with the Board meeting, or other outbursts during the presentations. Offensive language, vulgar personal attacks, or hostile conduct will not be tolerated. If the Board President determines any statement or comment constitutes offensive language, a vulgar personal attack, or hostile conduct, then the Board President will rule the person out of order, and the person forfeits any remaining time. You should be further advised that there is no legal protection for any comments that are made, including slanderous comments. Each person should choose their words carefully.

The Board is not obligated to respond to public comments or questions because such dialogue could violate the Open Meetings Act.

During the meeting, including during public comment, comments, outbursts, or interruptions from the audience will not be tolerated. After public comment, the Board will conduct its business. Remember that this is a public meeting, not a meeting of the public. Individuals wishing to speak must do so during public comment. Any attendee who chooses to interrupt Board business will be deemed out of order and may be asked to leave. Refusal to do so may result in removal.

The board needs to be allowed to conduct our business in this public setting uninterrupted. Any questions or concerns that arise from this meeting can be addressed via phone or email to the administration or Board after the meeting has concluded.

If the subject of your public comment is related to a particular student or staff member, we ask that you not mention the student or staff member by name in the public session. The Board has a complaint procedure in policy, and the Board will not respond to or consider any complaints unless and until and individual follows the complaint policy.

As a reminder, under the Open Meetings Act, the Board of Education is legally obligated to require any member of the public desiring to address the Board to identify himself or herself, including an address and the name of any organization you may represent. As a result, please state and spell your first and last name, state your current address, and let us know if you are here representing any particular organization before you begin your public comment.

It is now_____ p.m. Our first speaker_____

There was no comment from the public.



4. DISCUSS, CONSIDER AND TAKE ACTION ON THE APPROVAL OF THE GENERAL FUND, BOND FUND, DEPRECIATION FUND, EMPLOYEE BENEFIT FUND, ACTIVITIES FUND, SCHOOL LUNCH FUND, SPECIAL BUILDING FUND AND QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND BUDGETS FOR THE 2024-2025 SCHOOL YEAR

After review of the budgets and having given at least five days notice of a special hearing with the purposes of hearing support, opposition, criticism, suggestions or observations of taxpayers, I make the motion to approve the General Fund, Bond Fund, Depreciation Fund, Employee Benefit Fund, Activities Fund, School Lunch Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund Budgets for the 2024-2025 school year, as advertised and that Dan Endorf be authorized to implement the budgets Passed with a motion by John Peden and a second by Will Geiger.
Ann Burkholder: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

Dr. Endorf spoke of the levy consideration related to the Building Fund and outlined the financial impact of lowering the levy 1 penny from the proposed 2024-25 budget.



5. DISCUSS, CONSIDER AND TAKE ACTION ON THE APPROVAL OF THE 2024-2025 TAX REQUEST FOR COZAD COMMUNITY SCHOOLS (24-0011) IN DAWSON COUNTY, NEBRASKA

Motion to approve 2024-2025 Tax Request for Cozad Community Schools in Dawson Passed with a motion by John Peden and a second by Michele Starman.
Ann Burkholder: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

Dr. Endorf spoke of the levy consideration related to the Building Fund and outlined the financial impact of lowering the levy 1 penny from the proposed 2024-25 budget.

6. DISCUSS, CONSIDER AND TAKE ACTION ON INSURANCE CLAIM AND 3RD PARTY REPORTS RELATED TO JUNE 28TH HAIL STORM

Motion to accept the Insurance Claim report and 3rd party expert claim reports as presented from the June 28th Hail Storm and also approve roof repairs as identified in the Anderson Claim service report. Passed with a motion by Michele Starman and a second by John Peden.
Ann Burkholder: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

The Board heard reports from Morrissey Engineering and architect Ralph Gladbach, working as independent consultants for the district in relation to the hail storm damage and subsequent insurance claim. First, Morrissey Engineering provided an analysis of the damage to the auditorium from the hail storm and then explained projected needs and price points related to upgrading the existing auditorium, complying with code, and providing a contemporary educational experience for students. Maurice Anderson, insurance adjuster from Anderson Claim Service working for the district's insurance carrier ALICAP, shared initial feedback regarding insurance proceeds as related to the existing equipment in the auditorium. The Board next heard from Ralph Gladbach, a registered architect from GP Architecture, regarding the status of the district's roofs. Gladbach reported to the Board after analyzing district roofs earlier in the month. He provided an assessment of each roofing system for the Board. The Board followed with questions and comments related to the report. Maurice Anderson relayed that ALICAP Insurance would assume warranty responsibilities for each section of the district's roof systems moving forward as it pertains to the hail storm damage.

7. DISCUSS, CONSIDER AND TAKE ACTION ON FACILITIES PRIORITIZATION REPORT

Motion to approve the Facilities Prioritization report and for Dr. Endorf to pursue completion of priority items as listed in the green column. Passed with a motion by John Peden and a second by Michele Starman.
Ann Burkholder: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

Dr. Endorf reminded the Board of their tour of district facilities in August as well as their initial prioritization of needs. He and Owner's Representative Russ Koch then updated the board on the list of priorities as outlined in prior meetings. The Board followed with questions and comments related to the prioritization of needs. The main items of consideration are upgrades to the auditorium and renovating some elementary classrooms.

8. AGENDA SETTING AND FUTURE MEETINGS

October 14, 2024- Board of Ed Regular Meeting, 7pm
October 16, 2024- Board of Ed Special Meeting, 5pm

9. ADJOURNMENT

Motion to adjourn the meeting at 9:30 pm Passed with a motion by John Peden and a second by Ann Burkholder.
Ann Burkholder: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 5, Nay: 0

*** Closed Session:** If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

****Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the board. Please arrive at the beginning of the meeting.

*****Action Item:** The board reserves the right to take action on any item on the board agenda.

The meeting was adjourned at 9:31 PM.

Dr. Dan Endorf, Superintendent
Cozad Community Schools District No. 11

Board of Education Special Meeting Immediately Following the Budget Hearing
Monday, August 26, 2024 7:00 PM
Cozad Elementary School
420 East 14th Street
Cozad, NE 69130
Posted Locations:

- Cozad Local
- Cozad Community Schools District Office
- Cozad Post Office
- Wilson Public Library

Posted Date: 8/15/2024
The meeting was called to order at 7:04 PM

Ann Burkholder:	Present
Joel Carlson:	Present
Will Geiger:	Present
Kiley Goff:	Present
John Peden:	Present
Michele Starman:	Present

Present: 6.

1. BOARD OF EDUCATION SPECIAL MEETING TO IMMEDIATELY FOLLOW BUDGET AMENDMENT HEARING AT 7:00PM

1.1. Call to Order, Roll Call

1.2. Pledge of Allegiance

1.3. Nebraska Open Meeting Law, Publication of Meeting

This meeting has been preceded by advance notice and is hereby declared to be in open session. A current copy of the Nebraska Open Meetings Act is posted on the West wall of the meeting room.

Notice of this meeting was given in advance by publication in the Cozad Local and posted on the Cozad Community Schools website and at the District Office, Cozad Post Office and Wilson Public Library. Notice of this meeting was also given in advance to all members of the Board of Education. The order of agenda items may be changed when deemed necessary.

The board may choose to enter closed (executive) session to discuss any matter for which closed (executive) session is lawful and appropriate.

1.4. Excused/Unexcused Board Member Absence

All board members were present.

2. APPROVAL OF THE AGENDA

Motion to approve the agenda Passed with a motion by John Peden and a second by Ann Burkholder.
Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 6, Nay: 0

This agenda item enables the board to validate if an item was added prior to the 24-hour period before the board meeting. If an item was added, the board may verify when the modifications were made and when the updated agenda was posted to the district website.

3. DISCUSS, CONSIDER AND TAKE ACTION ON THE APPROVAL OF THE AMENDED BUDGET CHANGED WITH QCPUF FOR THE 2023-2024 BUDGET

After review of the budgets and allowing at least four days notice of a special hearing with the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers, I make the motion to approve the amended changes with the QCPUF fund budget for the 2023-2024 school year, as advertised, and that Dr. Dan Endorf be authorized to amend the budgets Passed with a motion by Joel Carlson and a second by Ann Burkholder.
John Peden: Nay, Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, Michele Starman: Yea
Yea: 5, Nay: 1

4. DISCUSS, CONSIDER AND TAKE ACTION ON THE TRANSFER FROM GENERAL FUND TO DEPRECIATION FUND AND ACTIVITIES FUND

Motion to approve the transfer of $550,000 from General Fund to Depreciation Fund Passed with a motion by Michele Starman and a second by Ann Burkholder.
Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 6, Nay: 0

$350,000 Auditorium (Depreciation)
$200,000 Transportation(Depreciation)
~~$50,000 Activities ($41,500 Athletics, $4,000 Speech, $4,000 One Act, $500 National Honors Society)~~

5. GENERAL, LUNCH, ACTIVITIES AND DEPRECIATION FINANCIAL REPORTS AND CLAIMS

Motion to approve the general, lunch, activities and depreciation financial report as presented, including monthly expenditures, which reflects the current financial standing of the District Passed with a motion by John Peden and a second by Ann Burkholder.

Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 6, Nay: 0

5.1. Financial Claims

6. PUBLIC COMMENT

The Board of Education invites you to offer comments during the public comments portion of the agenda. This is the portion of the meeting when members of the public may speak to the board about matters.

We have _____ speakers who have signed up to speak. We will allow ___ minutes per speaker for a total of _____ minutes.

During the public comment portion of this meeting, those who have signed up need to be allowed to speak without interruption for the time allotted by the Board. We understand that people may have strong feelings about the issues they come to speak about. We ask that you respect the opinions of all who speak and that you refrain from applause, conduct that interferes with the Board meeting, or other outbursts during the presentations. Offensive language, vulgar personal attacks, or hostile conduct will not be tolerated. If the Board President determines any statement or comment constitutes offensive language, a vulgar personal attack, or hostile conduct, then the Board President will rule the person out of order, and the person forfeits any remaining time. You should be further advised that there is no legal protection for any comments that are made, including slanderous comments. Each person should choose their words carefully.

The Board is not obligated to respond to public comments or questions because such dialogue could violate the Open Meetings Act.

During the meeting, including during public comment, comments, outbursts, or interruptions from the audience will not be tolerated. After public comment, the Board will conduct its business. Remember that this is a public meeting, not a meeting of the public. Individuals wishing to speak must do so during public comment. Any attendee who chooses to interrupt Board business will be deemed out of order and may be asked to leave. Refusal to do so may result in removal.

The board needs to be allowed to conduct our business in this public setting uninterrupted. Any questions or concerns that arise from this meeting can be addressed via phone or email to the administration or Board after the meeting has concluded.

If the subject of your public comment is related to a particular student or staff member, we ask that you not mention the student or staff member by name in the public session. The Board has a complaint procedure in policy, and the Board will not respond to or consider any complaints unless and until and individual follows the complaint policy.

As a reminder, under the Open Meetings Act, the Board of Education is legally obligated to require any member of the public desiring to address the Board to identify himself or herself,

including an address and the name of any organization you may represent. As a result, please state and spell your first and last name, state your current address, and let us know if you are here representing any particular organization before you begin your public comment.

It is now_____ p.m. Our first speaker_____

No members of the public spoke during public comment.

7. FINANCE REPORT-CARL DIETZ

Carl Dietz of Northland Securities provided the Board with an extensive overview of district financial history, current position and future implications based off state regulations of Board decision making. Dietz & Dr. Endorf referenced the current budget, options for the 2024-25 budget, legislative limitations and facilities projects that could be accessed though the Building Fund. The Board gave Dr. Endorf preliminary direction with the 2024-2025 budget and devoted him to register for the Joint Public Hearing held in September.

8. DISCUSS, CONSIDER AND TAKE ALL NECESSARY ACTION TO ADOPT A RESOLUTION INCREASING THE SCHOOL DISTRICT'S BASE GROWTH PERCENTAGE BY UP TO SIX PERCENT (6%)

Motion to adopt a resolution increasing the school district's base growth percentage by up to six percent (6%) Passed with a motion by John Peden and a second by Joel Carlson.
Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 6, Nay: 0

9. FACILITIES PRIORITIZATION

The board toured district facilities during the August 19th Board meeting and heard of needs as presented by the principals. Dr. Endorf and District Owners Representative Russ Koch revisited each listed need, talked basic pricing estimates & answered Board questions. The Board began to prioritize needs and will finalize prioritization at a future meeting.

10. DISCUSS, CONSIDER AND TAKE ACTION ON FAIR LABOR STANDARDS ACT SALARY THRESHOLD FOR EXEMPT EMPLOYEES

Motion to approve mandatory increase due to FLSA current threshold effective July 1 and retroactive pay from July 1 to AZ Director & LAN Manager to the January 2025 pay effective immediately. Passed with a motion by John Peden and a second by Michele Starman.
Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 6, Nay: 0

11. AGENDA SETTING AND FUTURE MEETINGS

September 16, 2024- Board of Education Regular Meeting, 7pm

12. ADJOURNMENT

Motion to adjourn the meeting at 9:42pm Passed with a motion by Michele Starman and a second by Joel Carlson.
Ann Burkholder: Yea, Joel Carlson: Yea, Will Geiger: Yea, Kiley Goff: Yea, John Peden: Yea, Michele Starman: Yea
Yea: 6, Nay: 0

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****Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the board. Please arrive at the beginning of the meeting.

*****Action Item:** The board reserves the right to take action on any item on the board agenda.

The meeting was adjourned at 9:42 PM.

Dr. Dan Endorf, Superintendent
Cozad Community Schools District No. 11

Notice of Final Tax Request

Cozad Community Schools (24-00011) in Dawson County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that at the September 23rd special Board meeting, the governing body of Cozad Community Schools reduced tax asking of the Building Fund levy by one cent in comparison to the proposed tax asking that was published in the September 12, 2024 Cozad Local as a means of lowering the tax burden on district stakeholders.

	2023-2024	2024-2025	Change
Property Valuations	913,302,544	1,012,731,521	11%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	16,677,426.00	9,005,939.00	0.986085	0.889272	17,168,000.00	9,304,897.00	0.918792	-7%	3%
Bond Fund(s) K - 12	1,587,208.00	1,780,970.00	0.231450	0.175858	3,698,298.00	1,919,192.00	0.224200	-3%	133%
Bond Fund _____	765,000.00	571,238.00	0.189435	0.056406			0.000000	-100%	-100%
Special Building Fund	13,198,763.00	297,980.00	0.032627	0.029423	6,967,408.00	449,495.00	0.044384	36%	-47%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	783,000.00	282,828.00	0.027927	#DIV/0!	0
Total	32,228,397.00	11,656,127.00	1.439597	1.150959	28,616,706.00	11,956,412.00	1.215303	-16%	-11%

District Number: 24-0011-000
District Name: COZAD COMMUNITY SCHOOLS
District Phone: (308)784-2745

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	14,575,559
Access to Prior Year's Unused Budget Authority [Maximum Amount: $284,401]	A-355	284,401
Total Adjusted Budget Authority	A-361	14,859,960
Total Allowable Budget Authority	A-780	14,859,960

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	17,168,000
2024/25 Special Grant Funds	B-110	25,761
2024/25 Special Education Budget of Disbursements & Transfers	B-120	2,100,000
2024/25 General Fund Lid Exclusions	B-130	182,279
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	14,859,960
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	549,878
2024/25 General Fund Expenditure Growth	B-162	284,401
Adjusted Unused Budget Authority	B-165	265,477
2024/25 Unused Budget Authority	B-170	0

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	265,477

Additional Budget Authority Approved by Patron

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

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	35.00
2024/25 Total Allowable Reserves	C-180	6,008,800
2024/25 General Fund Necessary Cash Reserve	C-300	800,000
2024/25 Depreciation Fund Total Requirements	C-310	2,042,565
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,842,565

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	1,012,731,521

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	9,108,490
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	819,496
Enter the amount approved by the School Board.	D-140	819,496
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	9,927,986
2024/25 Property Tax Request General Fund	D-210	9,304,897
2024/25 Property Tax Request Special Building Fund	D-220	449,495
2024/25 Total Property Tax Request	D-230	9,754,392
2024/25 Unused Property Tax Request Authority	D-240	173,594
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	600,000

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: 24-0011-000
District Name: COZAD COMMUNITY SCHOOLS
District Phone: (308)784-2745

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	25,761

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	25,761
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	0
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	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	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	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

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