2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 72-0015 **Class #: III**

Cross County Community School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Polk County

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

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 5,606,061.00	$ 5,606,061.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 909,091.00		$ 909,091.00
Special Building Fund	$ -	$ 116,284.00	$ 116,284.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 909,091.00	$ 5,722,345.00	$ 6,631,436.00

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

$ 6,580,000.00	Principal
$ 539,500.00	Interest
$ 7,119,500.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 953,564,017

*(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 # 72-0015
Cross County Community School

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,323,710.00	4,710,361.00	5,550,000.00	10,260,361.00	958,566.00	7,447,795.00	8,406,361.00	1,854,000.00	10,260,361.00
Depreciation	510,422.00	670,422.00		670,422.00			670,422.00		670,422.00
Employee Benefit	248.00	254.00		254.00			254.00	-	254.00
Contingency	-	-		-			-		-
Activities	140,222.00	475,255.00		475,255.00			475,255.00	-	475,255.00
School Nutrition	54,905.00	366,130.00		366,130.00			366,130.00	-	366,130.00
Bond	804,475.00	817,273.00	900,000.00	1,717,273.00			1,717,273.00	-	1,717,273.00
Special Building	463,145.00	487,671.00	115,121.00	602,792.00			602,792.00		602,792.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	4,297,127.00	7,527,366.00	6,565,121.00	14,092,487.00	958,566.00	7,447,795.00	12,238,487.00	1,854,000.00	14,092,487.00

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)	5,550,000.00	900,000.00	115,121.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	56,061.00	9,091.00	1,163.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,606,061.00	909,091.00	116,284.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 726,122.00	$ 246,896.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
795,064.00	195,000.00	38,000.00	-

County-District # 72-0015
Cross County Community School

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,436,138.00	4,504,056.00	5,335,589.00	9,839,645.00	908,774.00	6,607,161.00	7,515,935.00	2,323,710.00
Depreciation	496,957.00	510,422.00		510,422.00			-	510,422.00
Employee Benefit	243.00	248.00		248.00			-	248.00
Contingency	-	-		-			-	-
Activities	153,222.00	375,222.00		375,222.00			235,000.00	140,222.00
School Nutrition	104,210.00	311,828.00		311,828.00			256,923.00	54,905.00
Bond	962,539.00	983,600.00	925,000.00	1,908,600.00			1,104,125.00	804,475.00
Special Building	369,328.00	398,777.00	200,000.00	598,777.00			135,632.00	463,145.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	4,522,637.00	7,084,153.00	6,460,589.00	13,544,742.00	908,774.00	6,607,161.00	9,247,615.00	4,297,127.00

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	
$	235,621.00

County-District # 72-0015

Cross County Community School

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,298,475.00	4,087,368.00	4,879,890.00	8,967,258.00	747,520.00	5,783,600.00	6,531,120.00	2,436,138.00
Depreciation	488,594.00	496,957.00		496,957.00			-	496,957.00
Employee Benefit	239.00	243.00		243.00			-	243.00
Contingency	-	-		-			-	-
Activities	167,766.00	476,153.00		476,153.00			322,931.00	153,222.00
School Lunch	123,926.00	359,341.00		359,341.00			255,131.00	104,210.00
Bond	902,943.00	1,015,947.00	846,142.00	1,862,089.00			899,550.00	962,539.00
Special Building	529,157.00	564,711.00	80,871.00	645,582.00			276,254.00	369,328.00
Qualified Capital Purpose Undertaking	1,701.00	1,715.00	-	1,715.00			1,715.00	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,512,801.00	7,002,435.00	5,806,903.00	12,809,338.00	747,520.00	5,783,600.00	8,286,701.00	4,522,637.00

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	
$	235,593.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Brent Hollinger**
ADDRESS	**PO Box 525**
CITY & ZIP CODE	**Stromsburg, NE 68666**
TELEPHONE	**402-764-5521**
WEBSITE	**ttp://crosscountyschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kurt Moore	Brent Hollinger	Brent Hollinger
TITLE /FIRM NAME	Board President	Superintendent	Superintendent
TELEPHONE	402-363-1060	402-764-5521	402-764-5521
EMAIL ADDRESS	kurtmoore@crosscounty.esu7.org	bhollinger@crosscounty.esu7.org	bhollinger@crosscounty.esu7.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

Cross County Community School

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,591,504.00
*(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

2,827,766.00 ~~2,824,766.00~~ / 829,545,525.00 = 0.34 % (3)

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

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.34 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 130,841.19

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 5,722,345.19**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 5,722,345.00
(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 # 72-0015

Cross County Community School

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**	$ 95,467.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 95,467.00

Cross County Community School

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	5,606,061.00	909,091.00	116,284.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	909,091.00		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	909,091.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,606,061.00	-	116,284.00	-
14	Assessed Valuation	953,564,017	953,564,017	953,564,017	953,564,017
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.587906	0.000000	0.012195	0.000000
16	Total Levy for Compliance	0.600101			

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	$ 5,606,061.00	$ 953,564,017	0.587906
Special Building Fund	$ 116,284.00	$ 953,564,017	0.012195
Bond Fund	$ 909,091.00	$ 953,564,017	0.095336
Bond Fund	$ -	$ 953,564,017	0.000000
Bond Fund	$ -	$ 953,564,017	0.000000
QCPUF Fund	$ -	$ 953,564,017	0.000000
QCPUF Fund	$ -	$ 953,564,017	0.000000
	$ -	$ 953,564,017	0.000000
	$ -	$ 953,564,017	0.000000
	$ -	$ 953,564,017	0.000000
	$ -	$ 953,564,017	0.000000
	$ -	$ 953,564,017	0.000000
	$ -	$ 953,564,017	0.000000
Total	$ 6,631,436.00		$ 0.695437

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Brent Hollinger

Notice is hereby given that Cross County Community Schools has approved the Superintendent employment contract at the December 2023 board meeting held on December 11th, 2023 at 7:00 p.m. at the Media Center in Cross County Community School. Located in Stromsburg, Nebraksa.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	0

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

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 163,000.00		**$ 163,000.00**
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)*	$ 27,063.00		$ 27,063.00
• *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*	$ 28,906.00		$ 28,906.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 750.00		$ 750.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*	$ 1,000.00		$ 1,000.00
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 220,719.00**	**$ -**	**$ 220,719.00**

Schedule D

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Cross County Community School (72-0015) in Polk County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2024 at 6:45 o'clock, P.M., at Cross County Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 6,531,120.00	$ 7,515,935.00	$ 8,406,361.00	$ 1,854,000.00	$ 4,710,361.00	$ 5,606,061.00
Depreciation	$ -	$ -	$ 670,422.00		$ 670,422.00	
Employee Benefit	$ -	$ -	$ 254.00	$ -	$ 254.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 322,931.00	$ 235,000.00	$ 475,255.00	$ -	$ 475,255.00	
School Nutrition	$ 255,131.00	$ 256,923.00	$ 366,130.00	$ -	$ 366,130.00	
Bond	$ 899,550.00	$ 1,104,125.00	$ 1,717,273.00	$ -	$ 817,273.00	$ 909,091.00
Special Building	$ 276,254.00	$ 135,632.00	$ 602,792.00		$ 487,671.00	$ 116,284.00
Qualified Capital Purpose Undertaking	$ 1,715.00	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 8,286,701.00	$ 9,247,615.00	$ 12,238,487.00	$ 1,854,000.00	$ 7,527,366.00	$ 6,631,436.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 909,091.00	$ 5,722,345.00	$ 6,631,436.00

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

INPUT ↓

County-District #:	72-0015	
Name of School:	Cross County Community School	
Name of County:	Polk	*Do not include the word "County"*
Class:	III	
Current School District Taxable Value	953,564,017	*From County Assessor Certifi*
Prior School District Taxable Value	869,700,205	*From Prior Year Budget, Cove*
Prior Year TOTAL Property Tax Request	6,525,847.00	*From Prior Year Budget, Cove*
Prior Year Property Tax Request - All Other Purposes ONLY	5,591,504.00	*From Prior Year Budget, Cove*
Prior Year Levy Rate	0.750356	*Prior Year total levy set by Cc*
School District Real Growth Value	2,824,766.00	*From County Assessor Certifi*
School District Prior Year Total Real Property Valuation	829,545,525.00	*From County Assessor Certifi*
Hearing Held On:		
Day of month:	9th	
Month:	September	
Year:	2024	
Time:	6:45	
A.M. or P.M.:	P.M.	
Location of Hearing:	Cross County Media Center	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	9th	
Month:	September	
Year:	2024	
Time:	6:55 or the hearing will start after Budget Hearing Concludes	
A.M. or P.M.:	P.M.	
Location of Hearing:	Cross County Media Center	

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Cross County Community School — **Polk**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 7, Cross County	24-25	Special Education Contract
Cross County, High Plains, Osceola	24-25	Softball Coop
Osceola	24-25	Wrestling Coop

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Cross County Community School	Polk
SUBDIVISION NAME	COUNTY

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

Notice of Special Hearing To Set Final Tax Request

Cross County Community School (72-0015) in Polk County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of, September 2024 at 6:55 or the hearing will start after Budget Hearing Concludes o'clock P.M., at Cross County Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	869,700,205	953,564,017	10%

	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	8,155,581.00	5,389,484.00	0.619694	0.565194	8,406,361.00	5,606,061.00	0.587906	-5%	3%
Bond Fund(s) K - 12	1,705,042.00	934,343.00	0.107433	0.097984	1,717,273.00	909,091.00	0.095336	-11%	1%
Special Building Fund	600,082.00	202,020.00	0.023229	0.021186	602,792.00	116,284.00	0.012195	-48%	0%
Total	10,460,705.00	6,525,847.00	0.750356	0.684364	10,726,426.00	6,631,436.00	0.695437	-7%	3%

RESOLUTION

WHEREAS, the Nebraska Legislature enacted several measures this past legislative session, including LB 243, to adjust public school district revenue and finances; and,

WHEREAS, LB 243 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, LB 243 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of up to 471 students may increase its tax request by an additional seven percent (7%) above the base growth percentage; and

WHEREAS, the average daily membership of Cross County School District Number 72-0015, (the "School District") is no more than 471 students.

WHEREAS, due to rising enrollment, student and staffing needs, and the need to maintain its budgetary obligations, the Board of Education of the School District hereby desires to increase its base growth percentage by an additional seven (7%) percent or other maximum amount as permitted by law; and;

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

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 5 of 2023 Neb. Laws 243, at least seventy percent of the Board of Education of this School District affirmatively votes to increase to the School District's overall property tax request authority by an additional seven (7%) percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member Phillips moved for their passage and adoption. Member Teegerstrom seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution: Phillips, Teegerstrom, Moore, Peterson, Nyberg, Fellows.

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The following members voted against the same: _____.

The following members were absent or not voting: _____.

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

DATED this 12th day of August, 2024.

CROSS COUNTY PUBLIC SCHOOLS

BY: _____
President

ATTEST:

_____
Secretary

Nebraska Department of Education
School Finance & Organization Services

PROPERTY TAX RESOLUTION

2024/2025 TAX REQUEST RESOLUTION
FOR
CROSS COUNTY SCHOOL DISTRICT (72-0015)

WHEREAS, Nebraska Revised Statute 77-1601.02 and 77-1633 provides that the Governing Body of Cross County Community passes by majority vote a resolution or ordinance setting the tax request; and the public was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Tax Requests for the 2024/2025 school fiscal year for the General Fund, Bond Fund, and Special Building Fund of Cross County School District (72-0015); and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Cross County School District (72-0015) (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the total assessed value of the property differs from last year's total assessed value by 9.64%; 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 $.684364 per $100 of assessed value; the Cross County School District proposes to adopt a property tax requests that will cause its total tax rate to be $.695437 per $100 of assessed value.

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget (which includes General, Bond and Building Funds) of Cross County will increase last year's budget by 2.54%.

WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2024/2025 school fiscal year. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at **$5,606,061.00**; (2) the Tax Request for the Bond Fund should be, and hereby is set at **$909,091.00**; and (3) the Tax Request for the Special Building Fund should be, and hereby is set at **$116,284.00**. Total Tax Request for the 3 funds in 2024-2025 will be **$6,631,436.00**, which is a **1.61%** increase from total tax asking in 2023-2024 school year.

It is so moved by Teegerstrom and seconded by Nyberg this 9th day of September, 2024.

Roll Call vote as follows:

Kurt Moore	YES	NO
Marla Teegerstrom	YES	NO
Cindy Nyberg	YES	NO
Aaron Phillips	YES	NO
Quinn Peterson	YES	NO
Jason Fellows	YES	NO

The undersigned herewith certifies, as Secretary of the Board of Education of Polk School District (72-0015), that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Secretary

CROSS COUNTY COMMUNITY SCHOOLS
ANNUAL BUDGET HEARING
CROSS COUNTY MEDIA CENTER – 1270 123RD ROAD
6:45 PM - SEPTEMBER 9, 2024

President Kurt Moore called the meeting to order at 6:45 p.m. Other board members present were: Jason Fellows, Cindy Nyberg, Aaron Phillips and Marla Teegerstrom. Also in attendance were Supt Brent Hollinger and four visitors. Motion by Teegerstrom, second by Phillips to approve the absence of board member Quinn Peterson. Yes 5, no 0. All board members in attendance acknowledged receiving notice of the hearing.

The 24-25 Proposed Budget was reviewed. Mr. Hollinger discussed that the budget is increasing 2.9% for 2024-2025. The public was given a chance to speak about the proposed 2024-2025 budget during public input. No input was given.

Motion by Nyberg, second by Teegerstrom to adjourn the meeting at 6:48 p.m. Yes 5, no 0.

Respectfully submitted,
Carlene Van Housen, Recording Secretary

CROSS COUNTY COMMUNITY SCHOOLS
ANNUAL TAX RATE HEARING
CROSS COUNTY MEDIA CENTER – 1270 123RD ROAD
6:50 PM - SEPTEMBER 9, 2024

President Kurt Moore called the meeting to order at 6:50 p.m. Other board members present were: Jason Fellows, Cindy Nyberg, Aaron Phillips and Marla Teegerstrom. Also in attendance were Supt Brent Hollinger and five visitors. Motion by Nyberg, second by Fellows to approve the absence of board member Quinn Peterson. Yes 5, no 0. All board members in attendance acknowledged receiving notice of the hearing.

Levies were discussed and the proposed tax asking for each fund was discussed for the upcoming 2024-2025 school year. Mr. Hollinger discussed LB 644 and explained how Cross County was able to stay away from the joint county hearing. The public was given a chance to speak about the proposed tax asking during public input. No public input was given.

Motion by Phillips, second by Nyberg to adjourn the meeting at 6:55 p.m. Yes 5, no 0.

Respectfully submitted,
Carlene Van Housen, Recording Secretary

CROSS COUNTY COMMUNITY SCHOOLS
REGULAR BOARD OF EDUCATION MEETING
CROSS COUNTY MEDIA CENTER – 1270 123RD ROAD
7:00 PM - SEPTEMBER 9,2024

President Kurt Moore called the meeting to order at 7:00 p.m. Other board members present were: Jason Fellows, Cindy Nyberg, Quinn Peterson, Aaron Phillips and Marla Teegerstrom. Also in attendance were Supt Brent Hollinger and nine visitors. All members in attendance acknowledged receiving notice of the meeting.

Motion by Teegerstrom, second by Phillips to approve the consent agenda. Yes 6, no 0.

Three members of the student council discussed last week's Homecoming activities.

Three FCCLA members talked about upcoming FCCLA events, competitions, and fundraising for the year.

Principal Booth submitted a report on PBiS Rewards, Bridges, Cougar Leadership Teams and Helgoth's Pumpkin Patch.

Principal Justin DeWitt submitted a report on Fall Activity Participation Numbers and a Homecoming recap.

Supt Hollinger talked about the lightning damage the school sustained this summer and discussed the fall NASB State Convention.

After the Resolution was read in full by President Kurt Moore, a motion was made by Teegerstrom and second by Phillips to approve the 2024-2025 Tax Request Resolution for Cross County Community School. Yes 6, no 0.

Motion by Peterson, second by Phillips to adopt the 2024-2025 Cross County Community School Budget as presented in the budget hearing: The General Fund Budget in the amount of $8,406,361.00, the Bond Fund Budget in the amount of $1,717,273.00, the Special Building Fund Budget in the amount of $602,792.00, the Depreciation Fund Budget in the amount of $670,422.00, the Activities Fund Budget in the amount of $475,255.00, the School Nutrition Fund Budget in the amount of $366,130.00, and the Employee Benefit Fund Budget in the amount of $254.00. Yes 6, no 0.

Motion by Teegerstrom, second by Nyberg that the 2024-2025 Tax Request for the General Fund should be, and hereby set at $5,606,061.00; (2) the Tax Request for the Bond Fund should be, and hereby set at $909,091.00; and (3) the Tax Request for the Special Building Fund should be, and hereby set at $116,284.00. Total Tax Request for the three funds will be $6,631,436.00. Yes 6, no 0.

Motion by Fellows, second by Nyberg to approve 2025 Summer FFA Work Agreement. Yes 6, no 0.

Motion by Phillips, second by Peterson to increase Title I FTE from 38.4 FTE to 42.62 FTE for federal reimbursement for the 2024-2025 school year. Yes 6, no 0.

Discussion items included Capacity Resolution, PK-12 Enrollment, Option Enrollment and Home School/Parochial School update.

Motion by Peterson, second by Teegerstrom to adjourn the meeting at 7:35 p.m. Yes 6, no 0.

Respectfully submitted,

Carlene Van Housen, Recording Secretary

ANNOUNCEMENTS:

A. American Civics Committee Public Hearing and Meeting: Cross County School Media Center, 6:50 p.m. Monday, October 14, 2024.
B. Next regular board of education meeting: Cross County School Media Center, 7:00 p.m. Monday, October 14, 2024.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: CROSS COUNTY COMMUNITY SCHOOL
ATTN: SUPERINTENDENT
PO BOX 525
STROMSBURG, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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]
CROSS COUNTY 15	3	72-0015		600,686,576	2,302,545	524,132,662	0.44

** 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 JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

August 14, 2024
(date)

CC: County Clerk, POLK 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: CROSS COUNTY COMMUNITY SCHOOL
ATTN: SUPERINTENDENT
PO BOX 525
STROMSBURG, NE 68666

TAXABLE VALUE LOCATED IN THE COUNTY OF **POLK**

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
CROSS COUNTY 15 BOND		72-0015	600,686,576

I **JODI KRANCE**, **POLK** 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.

Jodi Krance
(signature of county assessor)

August 14, 2024
(date)

CC: County Clerk, **POLK** 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: SD#15 CROSS COUNTY

TAXABLE VALUE LOCATED IN THE COUNTY OF YORK COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
SD#15 GENERAL	3	72-0015		$352,877,441	$525,221	$305,412,863	0.17197%
SD#15 SINKING-SPECIAL BLDG	3	72-0015		$352,877,441	$525,221	$305,412,863	0.17197%

* 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 Kurt Bulgrin, York County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief,the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

(signature of county assessor)

08/20/2024
(date)

CC: County Clerk, York County, NE County

CC: County Clerk where school district is headquartered, if different county, York County, NE County

•Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)



CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2024

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

To: SD#15BOND CROSS COUNTY

TAXABLE VALUE LOCATED IN THE COUNTY OF YORK COUNTY, NE

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SD#15 BOND	N/A	72-0015	$352,877,441

I Kurt Bulgrin, York County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief,the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

(signature of county assessor)

08/20/2024
(date)

CC: County Clerk, York County, NE County

CC: County Clerk where school district is headquartered, if different county, York County, NE County

•Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

YORK COUNTY ASSESSOR'S OFFICE
SEAL OF YORK COUNTY
NEBRASKA
KURT BULGRIN, ASSESSOR

Nebraska Department of Education
School Finance & Organization Services

2024/25 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: POLK
COUNTY-DISTRICT NUMBER: 72-0015-000
DISTRICT NAME: CROSS COUNTY COMMUNITY SCHOOLS

Certified Budget Authority	**$7,159,953**	**Budget Based**
Allowable Reserve Percentage	**45 %**	
Access to Prior Year's Unused Budget Authority	**$0**	

Certified Budget Authority:

Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation: *((GFBE - SGF - SPED - GFLE) X 1.025))*

Student Growth Adjustment Calculation: *((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))*

Formula Needs Calculation: *((FN X 1.10) - (SPED X 1.025))*

		Data Source
GFBE	2023/24 General Fund Budget	2023/24 LC-2 Line B-100
SGF	2023/24 Special Grant Funds	2023/24 LC-2 Line B-110
SPED	2023/24 Special Education Budget	2023/24 LC-2 Line B-120
GFLE	2023/24 General Fund Lid Exclusions (Schedule A)	2023/24 LC-2 Line B-130
SGA	2024/25 Student Growth Adjustment	2024/25 State Aid
SGACORR	2024/25 Student Growth Correction	2024/25 State Aid
FN	2024/25 Formula Needs	2024/25 State Aid

2024/25 Basic Allowable Growth Rate (BAGR) is 2.5%.

Access to Prior Year's Unused Budget Authority:

This amount is equal to the lesser of 2% of 2023/24 adjusted expenditures (2% of LC-2 Line B-140) or 2023/24 Total Unused Budget Authority (LC-2 Line B-175) *if the district has Unused Budget Authority available.*

Please Note: ***To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2024/25 LC-2.***

Any questions about this information or how it is to be used in meeting the budgeting requirements of state law can also be directed to School Finance at the Nebraska Department of Education, Box 94987, Lincoln, NE 68509-4987, or by calling (402)450-0867 or (402)540-0649.

District Name: CROSS COUNTY COMMUNITY SCHOOLS
District Phone: (402)764-5521

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

Checklist (/Budget_Document_Checklist.pdf)

2024/25 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	7,159,953
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	7,159,953
Total Allowable Budget Authority	A-780	7,159,953

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

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

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2024/25 General Fund Budget of Disbursements & Transfers	B-100	8,406,361
2024/25 Special Grant Funds	B-110	192,375
2024/25 Special Education Budget of Disbursements & Transfers	B-120	958,566
2024/25 General Fund Lid Exclusions	B-130	95,467
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,159,953
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	0
2024/25 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

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

2024/25 Section C: Allowable Reserves and Total Reserves		
2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	3,782,862
2024/25 General Fund Necessary Cash Reserve	C-300	1,854,000
2024/25 Depreciation Fund Total Requirements	C-310	670,422
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,524,422

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	953,564,017

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	5,694,406
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	491,958
Enter the amount approved by the School Board.	D-140	491,958
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	6,186,364

2024/25 Property Tax Request General Fund	D-210	5,606,061
2024/25 Property Tax Request Special Building Fund	D-220	116,284
2024/25 Total Property Tax Request	D-230	5,722,345
2024/25 Unused Property Tax Request Authority	D-240	464,019

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	725,000

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

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	38,292
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	8,352
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

Grants		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	38,587
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	3,600
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	98,044
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	5,500
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		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

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2024/25 STATE AID CERTIFICATION

CROSS COUNTY COMMUNITY SCHOOLS (72-0015-000)

FORMULA STUDENTS CALCULATION

(	Fall Membership	x	ADM/FM Ratio	)	+	Contracted Out	=	Formula Students
(	348	x	0.9979288085	)	+	0	=	347.28
KDG Adjustment		(	0 students	x .5)		times ADM Factor	=	0.00
Early Childhood (005)		(	19 students	x 532.0 hours / 1,032 hours x .6)			=	5.88
Total Formula Students								*353.16*

FORMULA NEEDS CALCULATION

Basic Funding		5,509,685.00
Poverty Allowance		0.00
Limited English Proficiency Allowance		0.00
Focus School & Program Allowance		0.00
Summer School Allowance		0.00
Special Receipts Allowance		323,089.00
Transportation Allowance		158,458.00
Elementary Site Allowance		0.00
Distance Education & Telecommunications Allowance		10,557.00
Averaging Adjustment		0.00
New School Adjustment		0.00
Student Growth Adjustment		0.00
Community Achievement Plan Adjustment		0.00
Limited English Proficiency Allowance Correction		0.00
Student Growth Adjustment Correction		0.00
Poverty Allowance Correction		0.00
Non Qualified LEP Adjustment		0.00
Total Calculated Formula Needs		6,001,789.00
Formula Needs Stabilization		0.00
Total Formula Needs		6,001,789.00

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	868,558,356 / 100 x 1.0000000000	8,685,584.00
Net Option Funding		131,372.00
Allocated Income Tax Funds		65,459.00
Other Actual Receipts		742,946.00
Community Achievement Plan Aid		0.00
Foundation Aid		529,734.00
Total Formula Resources		10,155,095.00

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2023/24 school year, State Aid was calculated using 2022/23 numbers.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2024/25 STATE AID CERTIFICATION

CROSS COUNTY COMMUNITY SCHOOLS (72-0015-000)

STATE AID CALCULATION

Equalization Aid	0.00
Net Option Funding	131,372.00
Allocated Income Tax Funds	65,459.00
Community Achievement Plan Aid	0.00
Foundation Aid	529,734.00
Total State Aid Calculated	726,565.00
Prior Year (2023/24) State Aid Correction	(443.00)
Total State Aid	**726,122.00**
Carryover Adjustment from years prior to 2024/25	0.00

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2023/24 school year, State Aid was calculated using 2022/23 numbers.

Approved
Requests Relative to the Budgeting Provisions of the Tax Equity & Educational Opportunities Support Act at the August 2, 2024, State Board Meeting

Recommendation 1
Native American Impact Aid [Section 79-1028.01(1)(n)]

County-District Number	School District Name	Amount to be Approved	School Year
87-0013	Walthill Public Schools	$2,167,500	24/25
87-0017	Winnebago Public Schools	$4,000,000	24/25

Recommendation 2
Retirement Contribution Increase [Section 79-1028.01(1)(e)&(f)]

County-District Number	School District Name	Amount to be Approved
01-0090	Adams Central Public Schools	$333,017
01-0123	Silver Lake Public Schools	$91,080
02-0018	Elgin Public Schools	$54,062
02-0115	Summerland Public Schools	$108,927
09-0010	Ainsworth Community Schools	$103,215
11-0014	Oakland-Craig Schools	$103,098
12-0502	East Butler Public Schools	$103,670
14-0008	Hartington-Newcastle Public Schools	$87,299
18-0011	Harvard Public Schools	$59,936
19-0058	Clarkson Public Schools	$54,081
23-0002	Chadron Public Schools	$208,219
26-0001	Ponca Public Schools	$104,536
27-0594	Logan View Public Schools	$131,894
30-0001	Exeter-Milligan Public School	$82,650
30-0025	Fillmore Central Public Schools	$123,962
32-0125	Medicine Valley Public Schools	$52,314
39-0060	Central Valley Public Schools	$112,180
40-0002	Grand Island Public Schools	$2,530,000
45-0007	O'Neill Public Schools	$187,628
49-0050	Johnson County Central Public Schools	$1,522,592
54-0013	Creighton Community Schools	$84,556
54-0576	Wausa Public Schools	$56,961
55-0001	Lincoln Public Schools	$8,477,226
55-0161	Raymond Central Public Schools	$160,221
61-0004	Central City Public Schools	$182,969
63-0001	Fullerton Public Schools	$75,217
65-0011	Superior Public Schools	$102,592
69-0055	Loomis Public School	$60,812
71-0001	Columbus Public Schools	$1,125,197
72-0015	Cross County Community School	$91,467
77-0037	Gretna Public Schools	$1,372,925
79-0032	Scottsbluff Public Schools	$848,772
80-0005	Milford Public Schools	$167,135
87-0001	Pender Public Schools	$95,946

Nebraska Department of Education
School Finance & Organization Services

*****Request for Retirement Contribution Increase Expenditure Exclusion*****

(Current Date)

Nebraska Department of Education
School Finance & Organization Services

RE: 2024/25 Retirement Contribution Increase
Cross County Community School (72-0015)

The school district is seeking approval from the State Board of Education for the Retirement Contribution Increase Expenditure Exclusion. The estimated increase in expenditures for the 2024/25 school fiscal year is shown below.

I understand if the State Board of Education approves the request, the school district will report the amount on Schedule A of the 2024/25 School District Budget Form. I also understand the approved amount will be part of the total amount from Schedule A that will be reported by the school district on Line B-130 of the 2024/25 LC-2.

Round to the Nearest Dollar		
2024/25 Staff Salaries Subject to Retirement	1.10	3,615,300
Retirement Contribution Increase at 9.88% *[Multiply amount on Line 1.10 by .0988)*	1.20	357,192
Retirement Contribution Increase at 7.35% *[Multiply amount on Line 1.10 by .0735]*	1.30	265,725
Requested Retirement Contribution Increase Expenditure Exclusion *[Subtract amount on Line 1.30 from amount on Line 1.20]*	**1.40**	**91,467**

Applicable percentages are stated in state statute §79-958 and 79-1028.1(e).

Please feel free to contact me if you have any questions related to this request.

Sincerely,

Brent Hollinger
Cross County Community School (72-0015)

rev. April 2023

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss.
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

29 day of August, 2024.

Beth Sparrow
Editor/Publisher

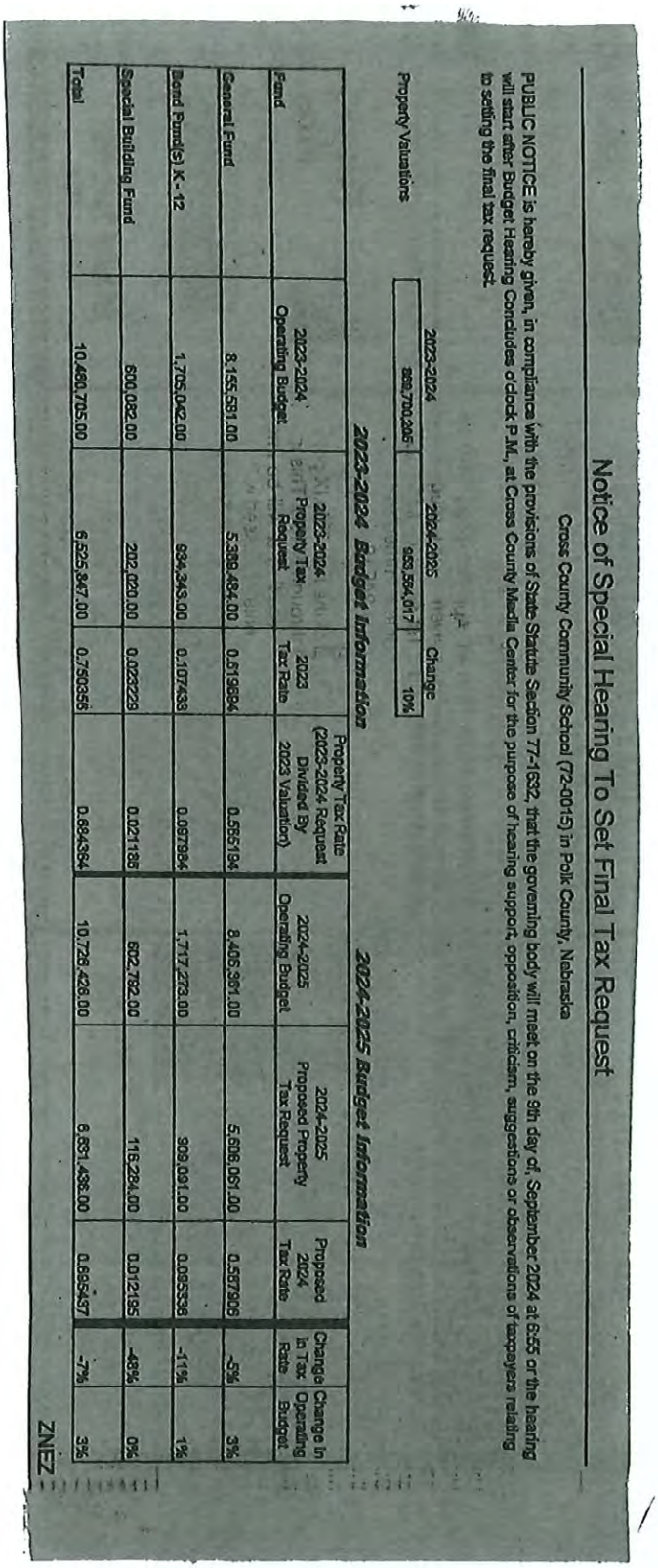
Subscribed in my presence and sworn to before me this 9 day of September, 2024.

Sandra Thomps
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2026

over for notice



Notice of Special Hearing To Set Final Tax Request

Cross County Community School (72-0015) in Polk County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of September 2024 at 6:55 or the hearing will start after Budget Hearing Concludes o'clock P.M., at Cross County Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	959,700,205	963,564,017	10%

2023-2024 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)
General Fund	8,155,581.00	5,389,484.00	0.619884	0.565194
Bond Fund(s) K - 12	1,705,042.00	934,348.00	0.107433	0.097984
Special Building Fund	600,082.00	202,020.00	0.023228	0.021168
Total	10,460,705.00	6,525,847.00	0.750356	0.684364

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change In Tax Rate	Change in Operating Budget
General Fund	8,406,961.00	5,606,061.00	0.587906	-5%	3%
Bond Fund(s) K - 12	1,717,273.00	909,091.00	0.095338	-11%	1%
Special Building Fund	602,792.00	116,284.00	0.012195	-48%	0%
Total	10,728,426.00	6,631,436.00	0.695457	-7%	3%

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PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss.
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

29 day of August, 2024.

Beth Sparrow
Editor/Publisher

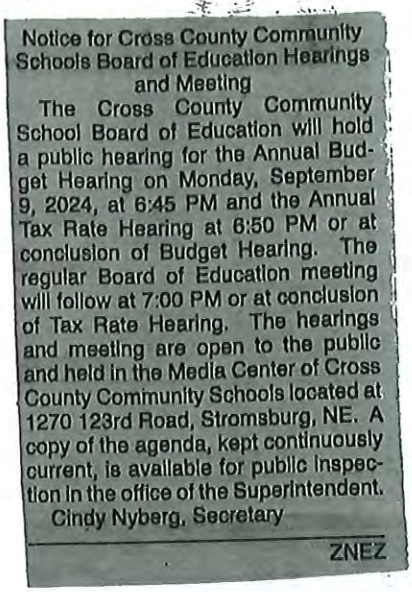
Subscribed in my presence and sworn to before me

this 9 day of September, 2024.

Sandra Thompson
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2026



Notice for Cross County Community Schools Board of Education Hearings and Meeting

The Cross County Community School Board of Education will hold a public hearing for the Annual Budget Hearing on Monday, September 9, 2024, at 6:45 PM and the Annual Tax Rate Hearing at 6:50 PM or at conclusion of Budget Hearing. The regular Board of Education meeting will follow at 7:00 PM or at conclusion of Tax Rate Hearing. The hearings and meeting are open to the public and held in the Media Center of Cross County Community Schools located at 1270 123rd Road, Stromsburg, NE. A copy of the agenda, kept continuously current, is available for public inspection in the office of the Superintendent.

Cindy Nyberg, Secretary

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PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss.
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

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