2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 85-0060 **Class #: III**

Deshler Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Thayer 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	$ -	$ 4,238,646.00	$ 4,238,646.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 252,525.00	$ 252,525.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 4,491,171.00	$ 4,491,171.00

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

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

Total Certified Valuation (All Counties) $ 649,018,307

*(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 # 85-0060
Deshler Public Schools

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,754,705.00	3,008,858.00	4,196,260.00	7,205,118.00	1,200,000.00	4,805,118.00	6,005,118.00	1,200,000.00	7,205,118.00
Depreciation	519,474.43	519,474.43		519,474.43			519,474.43		519,474.43
Employee Benefit	94,285.35	94,285.35		94,285.35			94,285.35	-	94,285.35
Contingency	-	-		-			-		-
Activities	155,109.81	280,109.81		280,109.81			280,109.81	-	280,109.81
School Nutrition	10,102.13	212,500.00		212,500.00			212,500.00	-	212,500.00
Bond	-	-	-	-			-	-	-
Special Building	448,782.52	448,782.52	250,000.00	698,782.52			698,782.52		698,782.52
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	2,166.13	5,166.13		5,166.13			5,166.13	-	5,166.13
				-					-
TOTAL ALL FUNDS	2,984,625.37	4,569,176.24	4,446,260.00	9,015,436.24	1,200,000.00	4,805,118.00	7,815,436.24	1,200,000.00	9,015,436.24

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,196,260.00	-	250,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	42,386.00	-	2,525.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,238,646.00	-	252,525.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 515,653.00	$ 150,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
754,705.00	-	48,782.00	-

County-District # 85-0060

Deshler Public Schools

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	2,403,809.80	3,769,305.00	3,550,000.00	7,319,305.00	1,141,925.00	4,422,675.00	5,564,600.00	1,754,705.00
Depreciation	419,474.43	669,474.43		669,474.43			150,000.00	519,474.43
Employee Benefit	94,285.35	94,285.35		94,285.35			-	94,285.35
Contingency	-	-		-			-	-
Activities	191,109.81	311,109.81		311,109.81			156,000.00	155,109.81
School Nutrition	57,212.13	239,212.13		239,212.13			229,110.00	10,102.13
Bond	-	-	-	-			-	-
Special Building	778,382.52	778,782.52	150,000.00	928,782.52			480,000.00	448,782.52
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	797.13	3,016.13		3,016.13			850.00	2,166.13
				-				-
TOTAL ALL FUNDS	3,945,071.17	5,865,185.37	3,700,000.00	9,565,185.37	1,141,925.00	4,422,675.00	6,580,560.00	2,984,625.37

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	
$	**140,000.00**

County-District # 85-0060

Deshler Public Schools

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,324,504.31	3,980,480.74	3,409,189.12	7,389,669.86	866,837.32	4,119,022.74	4,985,860.06	2,403,809.80
Depreciation	372,419.91	576,492.38		576,492.38			157,017.95	419,474.43
Employee Benefit	93,776.31	94,285.35		94,285.35			-	94,285.35
Contingency	-	-		-			-	-
Activities	152,311.63	393,321.61		393,321.61			202,211.80	191,109.81
School Lunch	67,793.26	251,639.67		251,639.67			194,427.54	57,212.13
Bond	-	-	-	-			-	-
Special Building	787,279.46	806,003.63	130,329.68	936,333.31			157,950.79	778,382.52
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	39,631.09		39,631.09			39,631.09	-
Student Fee	-	1,965.00		1,965.00			1,167.87	797.13
				-				-
TOTAL ALL FUNDS	$ 3,798,084.88	6,143,819.47	3,539,518.80	9,683,338.27	866,837.32	4,119,022.74	5,738,267.10	3,945,071.17

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	
$	171,691.74

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Deshler Public Schools**
ADDRESS	**1402 3rd Street**
CITY & ZIP CODE	**Deshler, NE 68340**
TELEPHONE	**402-365-7272**
WEBSITE	**deshlerdragons.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Brian Isernhagen	Wade Finley	Wade Finley
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402 365 7272	402 365 7272	402 365 7272
EMAIL ADDRESS	bhisern@gpcom.net	wade.finley@desherdragons.org	wade.finley@deshlerdragons.org

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

Deshler Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,063,438.00
*(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

5,767,846.00	/	5,767,846.00 ~~562,092,478.00~~	=	1.12 ~~1.03~~ % (3)
2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.12 ~~3.03~~ %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 126,779.27 ~~123,122.17~~

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$** 4,190,217.27 ~~4,186,560.17~~
(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) $ 4,491,171.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 85-0060

Deshler Public Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ -

Deshler Public Schools

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,238,646.00	-	252,525.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,238,646.00	-	252,525.00	-
14	Assessed Valuation	649,018,307	649,018,307	649,018,307	649,018,307
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.653086	0.000000	0.038909	0.000000
16	Total Levy for Compliance	0.691995			

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	$ 4,238,646.00	$ 649,018,307	0.653086
Special Building Fund	$ 252,525.00	$ 649,018,307	0.038909
Bond Fund	$ -	$ 649,018,307	0.000000
Bond Fund	$ -	$ 649,018,307	0.000000
Bond Fund	$ -	$ 649,018,307	0.000000
QCPUF Fund	$ -	$ 649,018,307	0.000000
QCPUF Fund	$ -	$ 649,018,307	0.000000
	$ -	$ 649,018,307	0.000000
	$ -	$ 649,018,307	0.000000
	$ -	$ 649,018,307	0.000000
	$ -	$ 649,018,307	0.000000
	$ -	$ 649,018,307	0.000000
	$ -	$ 649,018,307	0.000000
Total	$ 4,491,171.00		$ 0.691995

Must agree to Cover

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

Notice is hereby given that Deshler Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on May 31, 2024__ at _5:30__ pm at the _Deshler Public Schools Conference Room in Deshler, Nebraska.

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

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

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 145,000.00		**$ 145,000.00**
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)*			$ -
• *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*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 145,000.00**	**$ -**	**$ 145,000.00**

Schedule D

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

INPUT ↓

County-District #:	85-0060	
Name of School:	Deshler Public Schools	
Name of County:	Thayer	*Do not include the word "County"*
Class:	III	
Current School District Taxable Value	649,018,307	*From County Assessor Certifi*
Prior School District Taxable Value	562,092,478	*From Prior Year Budget, Cove*
Prior Year TOTAL Property Tax Request	4,063,438.00	*From Prior Year Budget, Cove*
Prior Year Property Tax Request - All Other Purposes ONLY	4,063,438.00	*From Prior Year Budget, Cove*
Prior Year Levy Rate	0.722913	*Prior Year total levy set by Cc*
School District Real Growth Value	5,767,846.00	*From County Assessor Certifi*
School District Prior Year Total Real Property Valuation	562,092,478.00	*From County Assessor Certifi*
Hearing Held On:		
Day of month:	23	
Month:	September	
Year:	2024	
Time:	7:30	
A.M. or P.M.:	P.M.	
Location of Hearing:	Deshler Public Schools Conference Room	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	23	
Month:	September	
Year:	2024	
Time:	After Budget Hearing Concludes	
A.M. or P.M.:	7:30 P.M.	
Location of Hearing:	Deshler Public Schools Conference Room	

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Deshler Public Schools — SUBDIVISION NAME

Thayer — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Educational Service Unit #5	Sept. 1 2023 through August 31, 2024	Science Lessons
Educational Service Unit #5	Sept. 1 2023 through August 31, 2024	Powerschool Services
Educational Service Unit #5	Sept. 1 2023 through August 31, 2024	Technology Support
Educational Service Unit #5	Sept. 1 2023 through August 31, 2024	Special Education Support
Educational Service Unit #5	Sept. 1 2023 through August 31, 2024	Mental Health Practitioner Support

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Deshler Public Schools (85-0060) in Thayer 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 23 day of September, 2024 at 7:30 o'clock, P.M., at Deshler Public Schools Conference 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	$ 4,985,860.06	$ 5,564,600.00	$ 6,005,118.00	$ 1,200,000.00	$ 3,008,858.00	$ 4,238,646.00
Depreciation	$ 157,017.95	$ 150,000.00	$ 519,474.43		$ 519,474.43	
Employee Benefit	$ -	$ -	$ 94,285.35	$ -	$ 94,285.35	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 202,211.80	$ 156,000.00	$ 280,109.81	$ -	$ 280,109.81	
School Nutrition	$ 194,427.54	$ 229,110.00	$ 212,500.00	$ -	$ 212,500.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 157,950.79	$ 480,000.00	$ 698,782.52		$ 448,782.52	$ 252,525.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ 39,631.09	$ -	$ -	$ -	$ -	
Student Fee	$ 1,167.87	$ 850.00	$ 5,166.13	$ -	$ 5,166.13	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,738,267.10	$ 6,580,560.00	$ 7,815,436.24	$ 1,200,000.00	$ 4,569,176.24	$ 4,491,171.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 4,491,171.00	$ 4,491,171.00

Notice of Special Hearing To Set Final Tax Request

Deshler Public Schools (85-0060) in Thayer 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 After Budget Hearing Concludes o'clock 7:30 P.M., at Deshler Public Schools Conference 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	562,092,478	649,018,307	15%

	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	5,855,175.00	3,911,923.00	0.695957	0.602745	6,005,118.00	4,238,646.00	0.653086	-6%	3%
Special Building Fund	715,263.63	151,515.00	0.026956	0.023345	698,782.52	252,525.00	0.038909	44%	-2%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Total	6,570,438.63	4,063,438.00	0.722913	0.626090	6,703,900.52	4,491,171.00	0.691995	-4%	2%

AFFIDAVIT OF PUBLICATION

State of Nebraska) SS.
County of Thayer)

Marky Miller, being first duly sworn, on oath says that she is the representative of the HEBRON JOURNAL-REGISTER, a legal newspaper under the statutes of the state of Nebraska published and of general circulation in said county; that she has personal knowledge of the facts stated in this affidavit; and that the annexed notice was published in said newspaper for 1 consecutive week(s), the first publication being on the 14 day of August, 2024.

Marky Miller

Subscribed in my presence and sworn before me in the office of the HEBRON-JOURNAL-REGISTER of Thayer County, Nebraska, this 14 day of August, 2024.

Legal fee $ 11.64
Affidavit fee $2.50
Total fee $ 14.14

Notary Public

GENERAL NOTARY - State of Nebraska
MIKE EDGECOMBE
My Comm. Exp. November 26, 2024

MEETING NOTICE
DESHLER PUBLIC SCHOOLS

Notice is hereby given a Special Board Meeting for the Board of Education for Deshler Public School will begin at 6:00 P.M. The board will discuss valuations and whether to increase the school district's base growth percentage up to the (7%). The meeting will be held in the conference room#102 on Thursday August 22, 2024.

An agenda for such meeting kept continuously current is available for such public inspection at the Office of the Superintendent or on the website.

Board meeting minutes will be available on Deshler Public Schools website at www.deshlerpublicschools.org and available for pickup at the Office of the Superintendent within 10 days after the regular scheduled board meeting.

Andy Schmidt, Secretary
(Aug 14) ZNEZ

August 22, 2024

The Special Meeting of the Deshler Public Schools Board of Education was called to order on ~~Monday~~ Thursday August 22nd, 2024 at 6:02pm at the High School in the High School Conference Room at Deshler Public School by President Brian Isernhagen to discuss to finance and budget estimates. Board Members present were Matt Vieselmeyer Abby Gausman, Brian Isernhagen, Andy Schmidt, Chrystal Miller and Ryan Buescher. Administration present was Superintendent Wade Finley and Principal Dana Epley. One member of the public was also present.

President Isernhagen acknowledged that the meeting met proper legal notice and that open meetings laws were posted. A motion was made by Matt Vieselmeyer and seconded by Chrystal Miller. "To approve the agenda as presented. Voting Yes: Matt Vieselmeyer, Abby Gausman, Brian Isernhagen, Andy Schmidt, Chrystal Miller, and Ryan Buescher. No votes no. The Motion carried.

Mr. Finley discussed various budget projections and scenarios. Building and grounds improvements needed in the next year were also discussed.

A motion was made by Andy Schmidt and seconded by Ryan Buescher "To adopt a resolution increasing the district's base growth percentage by up to seven percent (7%)." Voting Yes: Matt Vieselmeyer, Abby Gausman, Brian Isernhagen, Andy Schmidt, Chrystal Miller, and Ryan Buescher. No votes no. The Motion carried.

A motion was made by Matt Vieselmeyer and seconded by Chrystal Miller "To provide Activity Passes free of charge to senior citizens residing in the School District." Voting Yes: Matt Vieselmeyer, Abby Gausman, Brian Isernhagen, Andy Schmidt, Chrystal Miller, and Ryan Buescher. No votes no. The Motion carried.

The meeting adjourned at 6:31pm

Respectfully Submitted,

_____

Andy Schmidt-Secretary

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 471- (four hundred and seventy-one) students or less may increase its tax request by an additional seven percent above the base growth percentage; and

WHEREAS, the School District's average daily membership is less than 471- four hundred and seventy- one students; and

WHEREAS, due to rising enrollment, student and staffing needs, and the need to maintain its budgetary obligations, the Board of Education of Deshler Public Schools, (the "School District") hereby desires to increase its base growth percentage by an additional seven 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 the School District affirmatively votes to increase to the School District's overall property tax request authority by an additional seven 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 Andy Schmidt moved for their passage and adoption. Member Ryan Buescher seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:
Matt Uiselmeyer, Abby Gausman, Brian Isernhagen, Andy Schmidt, Chrystal Miller, Ryan Buescher

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 22nd day of August, 2024.

DESHLER PUBLIC SCHOOLS

BY: Brian Isernhagen
President

ATTEST: [signature]
Secretary

AFFIDAVIT OF PUBLICATION

State of Nebraska) **SS.**
County of Thayer)

Marky Miller, being first duly sworn, on oath says that she is the representative of the HEBRON JOURNAL-REGISTER, a legal newspaper under the statutes of the state of Nebraska published and of general circulation in said county; that she has personal knowledge of the facts stated in this affidavit; and that the annexed notice was published in said newspaper for 1 consecutive week(s), the first publication being on the 18 day of September, 2024.

Marky Miller

Subscribed in my presence and sworn before me in the office of the HEBRON-JOURNAL-REGISTER of Thayer County, Nebraska, this 18 day of September, 2024.

Legal fee $ 11.27
Affidavit fee $ 2.50
Total fee $ 13.77

Notary Public

GENERAL NOTARY - State of Nebraska
MIKE EDGECOMBE
My Comm. Exp. November 28, 2024

MEETING NOTICE
DESHLER PUBLIC SCHOOL

Notice is hereby given a Special Board Meeting for the Board of Education for Deshler Public School will begin at 7:30 P.M. on Monday, September 23, 2024 in the Conference room #102. The meeting will be for the Budget and Tax Request Hearing for the 2024-25 school year.

An agenda for such meeting kept continuously current is available for such public inspection at the Office of the Superintendent or on the website.

Board meeting minutes will be available on Deshler Public Schools website at www.deshlerpublicschools.org and available for pickup at the Office of the Superintendent within 10 days after the regular scheduled board meeting.

Andy Schmidt, Secretary
(Sept 18) ZNEZ

Budget Hearing

AFFIDAVIT OF PUBLICATION

State of Nebraska) SS.
County of Thayer)

Marky Miller, being first duly sworn, on oath says that she is the representative of the HEBRON JOURNAL-REGISTER, a legal newspaper under the statutes of the state of Nebraska published and of general circulation in said county; that she has personal knowledge of the facts stated in this affidavit; and that the annexed notice was published in said newspaper for 1 consecutive week(s), the first publication being on the 18 day of September, 2024.

Marky Miller

Subscribed in my presence and sworn before me in the office of the HEBRON-JOURNAL-REGISTER of Thayer County, Nebraska, this 18 day of September, 2024.

Legal fee $ 546.25
Affidavit fee $ 2.50
Total fee $ 548.75

Notary Public

GENERAL NOTARY - State of Nebraska
MIKE EDGECOMBE
My Comm. Exp. November 28, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Deshler Public Schools (85-0060) in Thayer 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 23 day of September, 2024 at 7:30 o'clock, P.M., at Deshler Public Schools Conference 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	$ 4,985,860.06	$ 5,564,600.00	$ 6,005,118.00	$ 1,200,000.00	$ 3,008,858.00	$ 4,238,646.00
Depreciation	$ 157,017.95	$ 150,000.00	$ 519,474.43		$ 519,474.43	
Employee Benefit	$ -	$ -	$ 94,285.35	$ -	$ 94,285.35	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 202,211.80	$ 156,000.00	$ 280,109.81	$ -	$ 280,109.81	
School Nutrition	$ 194,427.54	$ 229,110.00	$ 212,500.00	$ -	$ 212,500.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 157,950.79	$ 480,000.00	$ 698,782.52		$ 448,782.52	$ 252,525.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ 39,631.09	$ -	$ -	$ -	$ -	
Student Fee	$ 1,167.87	$ 850.00	$ 5,166.13	$ -	$ 5,166.13	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,738,267.10	$ 6,580,560.00	$ 7,815,436.24	$ 1,200,000.00	$ 4,569,176.24	$ 4,491,171.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 4,491,171.00	$ 4,491,171.00

Notice of Special Hearing To Set Final Tax Request

Deshler Public Schools (85-0060) in Thayer 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 After Budget Hearing Concludes o'clock 7:30 P.M., at Deshler Public Schools Conference 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	562,092,478	649,018,307	15%

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
	2023-2024 Budget Information				***2024-2025 Budget Information***				
General Fund	5,855,175.00	3,911,923.00	0.695957	0.602745	6,005,118.00	4,238,646.00	0.653086	-6%	3%
Special Building Fund	715,263.63	151,515.00	0.026956	0.023345	698,782.52	252,525.00	0.038909	44%	-2%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Total	6,570,438.63	4,063,438.00	0.722913	0.626090	6,703,900.52	4,491,171.00	0.691995	-4%	2%

Thayer County

Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 19, 2024, at 6:15 P.M at Thayer County Courthouse, lower-level Club Room.

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on September 6,2024
2. Publication in Hebron Journal Register on September 11,2024
3. Notice posted on the home page of the County's website on Not applicable

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
Thayer County	Dean Krueger	$ 13,879,647	.70808%	$ 406,252.24
Deshler Schools	Wade Finley	$ 5,767,846	4.00025%	$328,178.77
Bruning-Davenport Schools	Kell Lampe	$6,450,284	3.2513%	$225,049.30
		$	%	$
		$	%	$

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)*

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

17 **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.

Signed,

Maurica Burns

Thayer County Clerk (or designee)

Joint Public Hearing

Minutes

September 19,2024

6:15 p.m.

Clubroom, Lower level of Courthouse

225 N 4th Street

Hebron, Nebraska 68370

Dean Krueger, Chairman of Thayer County Commissioners opened the hearing at 6:15p.m. There were 17 attendees including Commissioner Krueger and Thayer County Clerk Maurica Burns.

Commissioner Krueger welcomed everyone for attending and discussed the purpose for the hearing. Commissioner Krueger then presented the property tax request and the information pertaining to including the percentage of property valuation increase, the proposed levy increase, and the increase percentage of the operating budget of Thayer County.

Commissioner Krueger then opened the floor to anyone of the attendees that would like to give public comment. There was no public comment.

Commissioner Krueger then invited Deshler Schools to present as the next subdivision on the joint public hearing agenda. Wade Finley, Deshler Public Schools Superintendent presented the property tax request and the information pertaining to including the proposed levy decrease.

Commissioner Krueger then opened the floor to anyone of the attendees that would like to give public comment. There was no public comment.

Commissioner Krueger then invited Bruning-Davenport Schools to present as the next subdivision on the joint public hearing agenda. Kell

Lampe, Bruning-Davenport Public Schools Superintendent presented the property tax request and the information pertaining to including the proposed levy decrease for the school district.

Commissioner Krueger then opened the floor to anyone of the attendees that would like to give public comment. There was no public comment.

After no other comments wanting to be made, Commissioner Dean Krueger closed the hearing at 6:43 p.m.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

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

To: Deshler 60

TAXABLE VALUE LOCATED IN THE COUNTY OF THAYER 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
Desh SD 60 Gen	3	85-0060		$526,492,262	$2,509,966	$418,151,346	0.60025%
Desh SD 60 Sink	3	85-0060		$526,492,262	$2,509,966	$418,151,346	0.60025%

* 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 Amy C Peterson, Thayer 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.

Amy C Peterson

(signature of county assessor)

08/14/2024

(date)

CC: County Clerk, Thayer County, NE County

CC: County Clerk where school district is headquartered, if different county, Thayer 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 DISTRICTS
TAX YEAR 2024

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

TO: DESHLER PUBLIC SCHOOLS
DAMON MCDONALD
PO BOX 547
DESHLER NE 68340-0547

TAXABLE VALUE LOCATED IN THE COUNTY OF NUCKOLLS

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]
DESHLER 60 GENERAL	3	85-0060		122,526,045	3,257,880	95,809,947	3.40

** 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 SUSAN M ROGERS, NUCKOLLS 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.

Susan M Rogers
(signature of county assessor)

8-14-2024
(date)

CC: County Clerk, NUCKOLLS County
CC: County Clerk where school district is headquartered, if different county, THAYER 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)

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

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

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

General Fund:	$	4,238,646.00
Bond Fund:	$	-
Special Building Fund:	$	252,525.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 15.46 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.62609 per $100 of assessed value.

4. Deshler Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.691995 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Deshler Public Schools will increase (or decrease) last year's budget by 2.03 percent.

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

Motion by Ryan Buescher, seconded by Bryan Isernhagen to adopt Resolution #_____.

Voting yes were:
Matt Vieselmeyer
Bryan Isernhagen
Chrystal Miller
Ryan Buescher

Voting no were:

Absent
Andy Schmidt
Abby Gausman

Dated this 23 day of September, 2024

September 23, 2024

The Budget Hearing was called to order on Monday, September 23, 2024, at 7:31 p.m. in the Conference Room at Deshler Public Schools by President Brian Isernhagen.

Determination of the Legality of Hearing and Roll Call.

President Isernhagen acknowledged that the Budget Hearing met the proper legal notice and acting Secretary Matt Vieselmeyer called roll call.

Board members present: Brian Isernhagen, Ryan Buescher, Chrystal Miller and Matt Vieselmeyer. Board members absent: Abby Gausman and Andy Schmidt. Administration present: Superintendent Wade Finley and Principal Dana Epley. No guests were present.

Motion by Matt Vieselmeyer and seconded by Chrystal Miller "To excuse board members, Andy Schmidt and Abby Gausman. Voting yes: Brian Isernhagen, Ryan Buescher, Chrystal Miller, and Matt Vieselmeyer. No votes no. Motion carried.

Budget Hearing. Mr. Finley discussed the budget line items and the total budget numbers. President Isernhagen adjourned the Budget Hearing at 7:33.

The Tax Request Hearing was called to order on Monday, September 23, 2024, at 7:33 p.m. in the Conference room at Deshler Public Schools by President Isernhagen.

President Isernhagen acknowledged that the Tax Request Hearing met the proper legal notice and acting Secretary Matt Vieselmeyer called roll call.

Board members present: Brian Isernhagen, Ryan Buescher, Chrystal Miller and Matt Vieselmeyer. Board members absent: Abby Gausman and Andy Schmidt. Administration present: Superintendent Wade Finley and Principal Dana Epley. No guests were present.

Motion by Ryan Buescher and seconded by Brian Isernhagen "To adopt the 2024-2025 Deshler Public Schools Budget as presented." Voting yes: Matt Vieselmeyer, Chrystal Miller, Ryan Buescher, and Brian Isernhagen. No votes no. Motion Carried.

Motion by Chrystal Miller and seconded by Matt Vieselmeyer, "to make payments for the remaining purchases of the ReVision Grant." Voting Yes: Matt Vieselmeyer, Chrystal Miller, Ryan Buescher, and Brian Isernhagen. No votes no. Motion Carried.

President Isernhagen adjourned the Tax Request Hearing at 7:43 p.m..

Submitted by Superintendent Wade Finley

District Number: 85-0060-000
District Name: DESHLER PUBLIC SCHOOLS
District Phone: (402)365-7272

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	4,260,603
Access to Prior Year's Unused Budget Authority [Maximum Amount: $500]	**A-355**	500
Total Adjusted Budget Authority	A-361	4,261,103
Total Allowable Budget Authority	A-780	4,261,103

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**	6,005,118
2024/25 Special Grant Funds	B-110	544,015
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	1,200,000
2024/25 General Fund Lid Exclusions	**B-130**	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,261,103
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	500
2024/25 General Fund Expenditure Growth	B-162	500
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	2,702,303
2024/25 General Fund Necessary Cash Reserve	C-300	1,200,000
2024/25 Depreciation Fund Total Requirements	C-310	519,474
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,719,474

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	649,018,307

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	4,117,382
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	374,447
Enter the amount approved by the School Board.	D-140	374,447
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	4,491,829
2024/25 Property Tax Request General Fund	D-210	4,238,646
2024/25 Property Tax Request Special Building Fund	D-220	252,525
2024/25 Total Property Tax Request	D-230	4,491,171
2024/25 Unused Property Tax Request Authority	D-240	658
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	0

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

Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)* — Save LC-2

Submit completed LC-2 to NDE.
You can upload your Budget Documentation on the next screen.
Mailed or emailed budgets will not be accepted by NDE. — District Approval

District Number: 85-0060-000
District Name: DESHLER PUBLIC SCHOOLS
District Phone: (402)365-7272

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	544,015

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

Print Grants

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

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	15,000
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	113,015
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	55,000
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	30,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	35,000
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	5,000
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	70,000
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0

Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	10,000
Medicaid in Public Schools (MIPS)	1.365	10,000
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.375	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	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	200,000
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	1,000
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