2024-2025
STATE OF NEBRASKA

County-District #: 28-0010 **Class #: 3**
Elkhorn Public Schools

SCHOOL DISTRICT BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
Douglas 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	$ -	$ 75,746,418.77	$ 75,746,418.77
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 31,313,131.00		$ 31,313,131.00
Special Building Fund	$ -	$ 2,320,000.00	$ 2,320,000.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 31,313,131.00	$ 78,066,418.77	$ 109,379,549.77

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

$ 331,970,000.00	Principal
$ 109,069,553.52	Interest
$ 441,039,553.52	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 10,816,329,135
*(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 # 28-0010
Elkhorn 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	53,359,688.23	100,353,209.23	74,988,955.77	175,342,165.00	24,874,389.00	123,173,410.00	148,047,799.00	27,294,366.00	175,342,165.00
Depreciation	2,315,193.00	2,315,193.00		2,315,193.00			2,315,193.00		2,315,193.00
Employee Benefit	118,329.09	850,000.00		850,000.00			850,000.00	-	850,000.00
Contingency	-	-		-			-		-
Activities	1,484,200.65	4,350,000.00		4,350,000.00			3,850,000.00	500,000.00	4,350,000.00
School Nutrition	2,657,203.77	8,737,503.77		8,737,503.77			7,787,503.77	950,000.00	8,737,503.77
Bond	25,827,126.01	92,968,626.01	31,000,000.00	123,968,626.01			96,134,913.01	27,833,713.00	123,968,626.01
Special Building	48,969,700.00	92,053,200.00	2,296,800.00	94,350,000.00			94,350,000.00		94,350,000.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	340,959.04	695,000.00		695,000.00			595,000.00	100,000.00	695,000.00
				-					-
TOTAL ALL FUNDS	135,072,399.79	302,322,732.01	108,285,755.77	410,608,487.78	24,874,389.00	123,173,410.00	353,930,408.78	56,678,079.00	410,608,487.78

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)	74,988,955.77	31,000,000.00	2,296,800.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	757,463.00	313,131.00	23,200.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	75,746,418.77	31,313,131.00	2,320,000.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 20,363,757.00	**$ 7,923,369.00**

COUNTY TREASURER'S BALANCE, 9-1-2024			
100,000.00	258,271.00	48,000.00	-

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 28-0010
Elkhorn 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	53,359,688.23	100,353,209.23	74,988,955.77	175,342,165.00	24,874,389.00	123,173,410.00	148,047,799.00	27,294,366.00	175,342,165.00
Depreciation	2,315,193.00	2,315,193.00		2,315,193.00			2,315,193.00		2,315,193.00
Employee Benefit	118,329.09	850,000.00		850,000.00			850,000.00	-	850,000.00
Contingency	-	-		-			-		-
Activities	1,484,200.65	4,350,000.00		4,350,000.00			3,850,000.00	500,000.00	4,350,000.00
School Nutrition	2,657,203.77	8,737,503.77		8,737,503.77			7,787,503.77	950,000.00	8,737,503.77
Bond	25,827,126.01	92,968,626.01	31,000,000.00	123,968,626.01			96,134,913.01	27,833,713.00	123,968,626.01
Special Building	48,969,700.00	92,053,200.00	2,296,800.00	94,350,000.00			94,350,000.00		94,350,000.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	340,959.04	695,000.00		695,000.00			595,000.00	100,000.00	695,000.00
				-					-
TOTAL ALL FUNDS	135,072,399.79	302,322,732.01	108,285,755.77	410,608,487.78	24,874,389.00	123,173,410.00	353,930,408.78	56,678,079.00	410,608,487.78

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)	74,988,955.77	31,000,000.00	2,296,800.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	757,463.00	313,131.00	23,200.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	75,746,418.77	31,313,131.00	2,320,000.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 20,363,757.00	$ 7,923,369.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
-	-	-	-

County-District # 28-0010

Elkhorn 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	56,580,683.23	115,445,004.23	78,000,000.00	193,445,004.23	22,067,559.00	118,017,757.00	140,085,316.00	53,359,688.23
Depreciation	4,215,193.00	5,315,193.00		5,315,193.00			3,000,000.00	2,315,193.00
Employee Benefit	149,329.09	648,329.09		648,329.09			530,000.00	118,329.09
Contingency	-	-		-			-	-
Activities	1,590,200.65	4,484,200.65		4,484,200.65			3,000,000.00	1,484,200.65
School Nutrition	3,672,073.77	9,922,903.77		9,922,903.77			7,265,700.00	2,657,203.77
Bond	23,012,119.79	49,266,819.79	26,000,000.00	75,266,819.79			49,439,693.78	25,827,126.01
Special Building	5,414,659.12	76,714,700.00	-	76,714,700.00			27,745,000.00	48,969,700.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	435,959.04	790,959.04		790,959.04			450,000.00	340,959.04
				-				-
TOTAL ALL FUNDS	95,070,217.69	262,588,109.57	104,000,000.00	366,588,109.57	22,067,559.00	118,017,757.00	231,515,709.78	135,072,399.79

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	
$	**9,400,000.00**

County-District # 28-0010

Elkhorn 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	49,155,991.00	97,123,645.94	81,902,776.70	179,026,422.64	18,712,748.62	103,732,990.79	122,445,739.41	56,580,683.23
Depreciation	5,868,278.00	6,128,919.00		6,128,919.00			1,913,726.00	4,215,193.00
Employee Benefit	146,634.58	674,097.30		674,097.30			524,768.21	149,329.09
Contingency	-	-		-			-	-
Activities	1,638,427.03	4,167,228.39		4,167,228.39			2,577,027.74	1,590,200.65
School Lunch	3,198,516.08	10,055,943.92		10,055,943.92			6,383,870.15	3,672,073.77
Bond	20,435,983.74	23,723,625.00	26,736,261.52	50,459,886.52			27,447,766.73	23,012,119.79
Special Building	9,627,374.98	10,092,159.14	2,218,817.11	12,310,976.25			6,896,317.13	5,414,659.12
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	325,359.72	557,512.60		557,512.60			121,553.56	435,959.04
				-				-
TOTAL ALL FUNDS	$ 90,396,565.13	152,523,131.29	110,857,855.33	263,380,986.62	18,712,748.62	103,732,990.79	168,310,768.93	95,070,217.69

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	
$	**8,933,395.80**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Elkhorn Public Schools**
ADDRESS	**20650 Glenn St**
CITY & ZIP CODE	**Elkhorn, NE 68022**
TELEPHONE	**402-289-2579**
WEBSITE	**www.elkhornweb.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Amy Parks	Bary Habrock	Heather Shepard
TITLE /FIRM NAME	Chairperson	Superintendent	Chief Financial Officer
TELEPHONE		402-289-2579	402-289-2579 ext 10205
EMAIL ADDRESS	aparks@epsne.org	bhabrock@epsne.org	hshepard@epsne.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

Elkhorn Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 90,651,451.00
*(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

316,915,460.00	/	9,964,812,195.00	=	3.18 % (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) 5.18 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 4,695,745.16

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 95,347,196.16**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 78,066,418.77
(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 # 28-0010

Elkhorn 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**	$ 2,165,000.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 2,165,000.00

Elkhorn 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	75,746,418.77	31,313,131.00	2,320,000.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	31,313,131.00		-
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)**	-	31,313,131.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	75,746,418.77	-	2,320,000.00	-
14	Assessed Valuation	10,816,329,135	10,816,329,135	10,816,329,135	10,816,329,135
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.700297	0.000000	0.021449	0.000000
16	Total Levy for Compliance	0.721746			

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	$ 75,746,418.77	$ 10,816,329,135	0.700297
Special Building Fund	$ 2,320,000.00	$ 10,816,329,135	0.021449
Bond Fund	$ 28,280,000.00	$ 10,816,329,135	0.261457
Bond Fund - 2024 Issue	$ 3,033,131.00	$ 10,801,550,943	0.028081
	$ -	$ 10,816,329,135	0.000000
	$ -	$ 10,816,329,135	0.000000
	$ -	$ 10,816,329,135	0.000000
	$ -	$ 10,816,329,135	0.000000
	$ -	$ 10,816,329,135	0.000000
	$ -	$ 10,816,329,135	0.000000
	$ -	$ 10,816,329,135	0.000000
	$ -	$ 10,816,329,135	0.000000
Total	$ 109,379,549.77		$ 1.011284

Must agree to Cover

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

Notice is hereby given that Elkhorn Public Schools approved a superintendent employment contract at the board meeting held on June 10, 2024 at 6:30 pm at the Administration Board Room at 20650 Glenn St, Elkhorn, Nebraska.

After the 2024/25 school year, how many years remain on the contract: 2

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	$ 275,142.00	$ 550,284.00	**$ 825,426.00**
Compensation for activities outside of the regular salary:			
● *Extended contracts / Activities outside of regular salary*			$ -
● *Bonus/Incentive/Performance Pay*			$ -
● *Stipends*	$ 19,947.79	$ 39,895.58	$ 59,843.37
● *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
● *Insurances (Health, Dental, Life, Long Term Disability)*	$ 27,589.22	$ 55,243.04	$ 82,832.26
● *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*	$ 43,447.64	$ 86,896.92	$ 130,344.56
● *IRS value of housing allowance*			$ -
● *IRS value of vehicle allowance*			$ -
● *Additional leave days*	$ 5,291.19	$ 10,541.84	$ 15,833.03
● *Annuities*			$ -
● *Service credit purchase*			$ -
● *Association / Membership dues*	$ 900.00	$ 1,800.00	$ 2,700.00
● *Cell Phone/Internet reimbursement*			$ -
● *Relocation reimbursement*			$ -
● *Travel allowance/reimbursement*			$ -
● *Mileage Allowance*			$ -
● *Educational tuition assistance*			$ -
● *All other benefit costs not mentioned above*			$ -
Totals:	**$ 372,317.84**	**$ 744,661.38**	**$ 1,116,979.22**

Schedule D

School District Total Debt Outstanding as of September 1, 2024

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2024:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2024-2025	$ 18,595,000.00	$ 12,105,505.83	$ 30,700,505.83
2025-2026	$ 17,985,000.00	$ 11,366,572.29	$ 29,351,572.29
2026-2027	$ 22,120,000.00	$ 10,710,400.34	$ 32,830,400.34
2027-2028 and thereafter	$ 273,270,000.00	$ 74,887,075.06	$ 348,157,075.06
Total All Years	**$ 331,970,000.00**	**$ 109,069,553.52**	**$ 441,039,553.52**

Omaha World-Herald

D ate: September 24, 2024

Affidavit of Publication

ELKHORN PUBLIC SCHOOLS
20650 GLENN STREET
ELKHORN, NE 68022

Date	Category	Description	Ad Size	Total Cost
09/04/2024	Legal Display Ads		6 x 2.75 IN	147.94

Publisher of the World Herald

I, (the undersigned) an authorized representative of the World Herald, a daily newspaper published in Omaha, Douglas County, Nebraska; do certify that the annexed notice was published in said newspapers on the following dates:

09/04/2024

The First insertion being given ... 09/04/2024

Newspaper reference: 0000416501

Billing Representative

Sworn to and subscribed before me this Wednesday, September 24, 2024

Notary Public

State of Virginia
City of Richmond
My Commission expires _____

SHARON R. CARSTEN
COMMISSION EXPIRES
07-31-2025
REGISTRATION
329549
NOTARY PUBLIC
COMMONWEALTH
OF VIRGINIA

E-mail
kperchal@epsne.org

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

To subscribe: 402-346-3363 or 1-800-234-6942

Legal Display Ads | Legal Display Ads | Legal Display Ads | Legal Display Ads | Legal Display Ads | Legal Display Ads

Notice of Special Hearing To Set Final Tax Request

Elkhorn Public Schools (SD #010) in Douglas 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 6:00 o'clock PM, at Elkhorn Public Schools, 2606 North Eleven, Elkhorn, NE 68022 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2023-2024	2024-2025	Change
	8,964,812,160	10,318,329,130	9%

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	140,085,316.00	69,641,300.00	0.809579	0.885729
Bond Fund(s) H - 19	107,101,000.00	29,680,829.00	0.299995	0.374308
Bond Fund(s) A - 9			0.000000	0.000000
Bond Fund(s) E - 12			0.500000	0.555000
Bond Fund			0.000000	0.000000
Special Building Fund	67,811,348.00	1,010,101.00	0.010137	0.000339
Qualified Capital Purpose Undertaking Fund H - 19			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K - 9			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund S - 19			0.000000	0.000000
Total	314,998,265.00	120,044,380.00	1.309709	1.114467

2024-2025 Budget Information

2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
149,347,748.00	79,746,418.72	0.700297	-21%	6%
86,134,812.01	86,290,000.00	0.281407	-10%	-10%
	3,053,131.00	0.029862	#DIV/0!	0
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
94,350,000.00	2,391,000.00	0.021449	112%	39%
-	-	0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
326,832,712.01	100,370,549.72	1.031245	-18%	7%

Omaha World-Herald

D ate: September 24, 2024

Affidavit of Publication

ELKHORN PUBLIC SCHOOLS
20650 GLENN STREET
ELKHORN, NE 68022

Date	Category	Description	Ad Size	Total Cost
09/04/2024	Legal Display Ads		6 x 3.50 IN	177.39

Publisher of the World Herald

I, (the undersigned) an authorized representative of the World Herald, a daily newspaper published in Omaha, Douglas County, Nebraska; do certify that the annexed notice was published in said newspapers on the following dates:

09/04/2024

The First insertion being given ... 09/04/2024

Newspaper reference: 0000416500

Billing Representative

Sworn to and subscribed before me this Wednesday, September 24, 2024

Notary Public

SHARON R. CARSTEN
COMMISSION EXPIRES
07-31-2025
REGISTRATION
329549
NOTARY PUBLIC
COMMONWEALTH
OF VIRGINIA

State of Virginia
City of Richmond
My Commission expires _____

E-mail
kperchal@epsne.org

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elkhorn Public Schools (28-0010) in Douglas 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 6:00 o'clock PM. at Elkhorn Public Schools 20650 Glenn St, Elkhorn, NE 68022 for the purpose of hearing support, opposition, comment, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget does a decrease of the ratios of the County/Secretary during regular business hours. For more information on statewide research and expenditures and to compare cost per pupil and performance to other school districts on fac.nde.r.gov/maps/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 Authorized Receipts Before Property Taxes (5)	Total Required Levy Property Tax Requirement (7)
General	$ 122,445,791.41	$ 140,085,314.00	$ 148,067,799.00	$ 37,294,364.00	$ 103,353,309.23	$ 75,746,418.77
Depreciation	$ 1,913,726.00	$ 3,000,000.00	$ 2,315,193.00		$ 2,315,193.00	
Telephone Transfer	$ 544,248.21	$ 530,000.00	$ 600,000.00		$ 600,000.00	
Cocurricular	$ -	$ -	$ -	$ -	$ -	
Activities	$ 3,977,927.74	$ 4,000,000.00	$ 4,000,000.00	$ 800,000.00	$ 4,000,000.00	
School Nutrition	$ 6,888,670.15	$ 7,269,700.00	$ 7,767,203.77	$ 980,000.00	$ 4,737,103.77	$ 31,313,131.00
Bond	$ 27,447,766.73	$ 49,499,663.75	$ 98,134,913.91	$ 27,823,713.00	$ 92,768,626.91	$ 5,691,000.00
Special Building	$ 6,856,212.13	$ 17,120,000.00	$ 94,390,000.00	$ -	$ 92,063,700.00	$ -
GuidePost Grants	$ -	$ -	$ -	$ -	$ -	
Purpose Uncertifying	$ -	$ -	$ -	$ -	$ -	
Classworks	$ -	$ -	$ -	$ -	$ 100,000.00	
Student Fee	$ 121,983.56	$ 400,000.00	$ 735,000.00	$ -	$ 345,000.00	
	$ -	$ -	$ -	$ 56,678,078.00	$ -	
TOTALS	$ 168,316,766.93	$ 231,515,109.75	$ 352,990,409.68	$	$ 302,272,132.91	$ 109,279,549.77

Breakdown of Property Tax $ — Bond Purposes $ 31,313,131.00 — Non-Bond Purposes $ 78,066,418.77 — Total $ 109,279,549.77

RESOLUTION SETTING THE PROPERTY TAX REQUEST

for Douglas County School District 0010 (Elkhorn Public Schools)

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

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

General Fund:	$ 75,746,418.77
Bond Fund:	$ 31,313,131.00
Special Building Fund:	$ 2,320,000.00

2. The total assessed value of property differs from last year's total assessed value by 8.55 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 1.114467 per $100 of assessed value.

4. Elkhorn Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.011284 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Elkhorn Public Schools will increase last year's budget by 7.47 percent.

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

Motion by Renee Vokt, seconded by S. Ringenberg to adopt the above Resolution.

Voting yes were:	Voting no were:
R. Vokt	
N. Rogic-Greufe	
M. Wortman	
S. Ringenberg	
J. Shaw	
A. Packs	

Dated this 9th day of September, 2024

The undersigned herewith certifies, as Secretary of the Board of Education of Douglas County School District 0010 (aka Elkhorn Public Schools) that the above resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

Renee Vokt

Secretary

ELKHORN PUBLIC SCHOOLS
MINUTES OF BOARD OF EDUCATION
REGULAR MEETING
SEPTEMBER 9, 2024

Advanced notice of the Board Meeting was published in the Omaha World Herald on August 30, 2024. The advanced notice for the Special Hearings on the Tax Request and Budget were posted in the Omaha World Herald on September 4, 2024.

Annual Budget Public Hearing –The hearing was called to order at 6:04 pm. Members present: A. Parks, S. Ringenberg, N. Rogic-Greufe, J. Shatel. R. Vokt arrived at 6:07 and M. Wortman at 6:09. President A. Parks noted that the meeting was governed by the Open Meetings Act, a copy of which is posted in the Board Room of the District Office. Chief Financial Officer H. Shepard gave a presentation on the proposed 2024-25 budgets. At least three copies of the presentation budget summary and full District budget were made available to the public. Time was allowed for public comment on the proposed 2024-25 Budget including the General Fund, Bond Fund, Activity Fund, Student Fee Fund, School Nutrition Fund, Depreciation Fund, Special Building Fund and Employee Benefit Fund. The hearing was closed at 6:15 PM.

Annual Levy Hearing –The hearing was called to order at 6:15 PM. Members present: A. Parks, S. Ringenberg, N. Rogic-Greufe, J. Shatel, R. Vokt, and M. Wortman. President A. Parks noted that the meeting was governed by the Open Meetings Act, a copy of which is posted in the Board Room of the District Office. Chief Financial Officer H. Shepard was available for questions on the proposed 2024-25 property tax requests. Time was allowed for public comment on the proposed 2024-25 System-wide Property Tax Request for the General Fund, Special Building Fund, and Bond Fund. The hearing was closed at 6:17 PM.

The Regular Meeting of the Elkhorn Public Schools Board of Education was called to order at 6:30 PM. Members present: A. Parks, S. Ringenberg, N. Rogic-Greufe, J. Shatel, R. Vokt, and M. Wortman. President A. Parks noted that the meeting was governed by the Open Meetings Act, a copy of which is posted on the north wall of the Teacher Training Conference Center.

The meeting began with public comment being offered. During the "Good News Report," N. Rogic-Greufe recognized Abby Sekle, current ENHS science teacher, was recently named the Dr. Donald E. Fox Distinguished Chemistry Alumna award recipient by the University of Nebraska Kearney. Congratulations to Abby, and thank you for sharing your love of science with the students of EPS! Also recognized was that over 100 TeamMates of Elkhorn matches are back in action as mentors and their students were invited to attend the second annual Bingo and Pizza night on August 29, and school-based match meetings kicked off last week. Additionally, visit Runza on Tuesday, September 17, and support your Elkhorn chapter as 10% of all sales at Runza's 204th and Maple location will be donated back to the chapter.

It was moved by M. Wortman and seconded by N. Rogic-Greufe to approve the Consent Agenda items including: approval of agenda, approval of minutes for Monday, August 12, 2024 and approval of September bills for payment.

VOTE: A. Parks - yes; J. Shatel – yes; S. Ringenberg – yes, M. Wortman – yes; R. Vokt – yes; N. Rogic-Greufe - yes

It was moved by N. Rogic-Greufe and seconded by R. Vokt to approve the appointment of Zoey Devney for the 2024-25 school year.

VOTE: S. Ringenberg – yes; N. Rogic-Greufe – yes; M. Wortman – yes; R. Vokt – yes; A. Parks – yes; J. Shatel – yes

It was moved by J. Shatel and seconded by N. Rogic-Greufe to approve a General Fund Budget for the 2024-2025 school year in the amount of $148,047,799, with a Cash Reserve of $27,294,366; a Special Building Fund Budget of $94,350,000; a Bond Fund Budget of $96,134,913.01 with a cash reserve of $27,833,713; a School Nutrition Fund Budget of $7,787,503.77 with a cash reserve of $950,000; an Activities Fund Budget of $3,850,000 with a cash reserve of $500,000; a Depreciation Fund Budget of $2,315,193; a Student Fee Fund Budget of $595,000 with a cash reserve of $100,000 and an Employee Benefit Fund Budget of $850,000.

VOTE: A. Parks – yes; J. Shatel – yes; S. Ringenberg – yes; N. Rogic-Greufe – yes; M. Wortman – yes; R. Vokt - yes

It was moved by R. Vokt and seconded by S. Ringenberg to approve the Tax Request Resolution in its entirety and as presented and read by the administration in order to set the 2024-2025 tax requests for the General Fund, Bond Fund and Special Building Fund and that the Board adopts the resolution presented and on file.

VOTE: S. Ringenberg – yes; N. Rogic-Greufe – yes; M. Wortman – yes; R. Vokt – yes; A. Parks – yes; J. Shatel – yes

It was moved by S. Ringenberg and seconded by N. Rogic-Greufe to approve a contact with Buller Fixture in the amount of $563,285 for food service equipment for elementary #13 and #14.

VOTE: N. Rogic-Greufe – yes; M. Wortman – yes; R. Vokt – yes; A. Parks – yes; J. Shatel – yes; S. Ringenberg – yes

It was moved by M. Wortman and seconded by S. Ringenberg to move to enter into a Closed Session of the Elkhorn Board of Education for the purposes of discussing litigation strategy.

VOTE: M. Wortman – yes; R. Vokt – yes; A. Parks – yes; J. Shatel – yes; S. Ringenberg – yes; N. Rogic-Greufe – yes

The Board entered closed session at 7:01 PM and returned to open session to adjourn the meeting at 7:37 PM. The next Regular Monthly Meeting of the Board is scheduled for Monday, October 14, 2024, at 6:30 PM, in the Board Room at the District Office, 20650 Glenn Street, Elkhorn, NE 68022.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

TO: Whom it May Concern

TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS

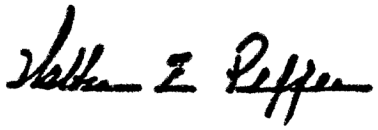
Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value**	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
10 Elkhorn	3	28-0010	00-9000	10,816,329,135	316,915,460	9,964,812,195	3.18%

** 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.*

***The school district taxable value includes agricultural or horticultural land value for LB 2 bond tax purposes in the amount of: $44,378,955*

I Walter E. Peffer, Douglas County Assessor/Register of Deeds 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 and 13-518.



August 16, 2024

CC: County Clerk, Douglas County

Note to School District: A copy of the Certification of Value must be attached to the budget document.

District Number: 28-0010-000
District Name: ELKHORN PUBLIC SCHOOLS
District Phone: (402)289-2579

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	115,399,288
Access to Prior Year's Unused Budget Authority [Maximum Amount: $2,251,693]	**A-355**	2,251,693
Total Adjusted Budget Authority	A-361	117,650,981
Total Allowable Budget Authority	A-780	117,650,981

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**	148,047,799
2024/25 Special Grant Funds	B-110	3,357,429
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	24,874,389
2024/25 General Fund Lid Exclusions	**B-130**	2,165,000
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	117,650,981
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	18,226,315
2024/25 General Fund Expenditure Growth	B-162	2,251,693
Adjusted Unused Budget Authority	B-165	15,974,622
2024/25 Unused Budget Authority	B-170	0

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	15,974,622

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	20.00
2024/25 Total Allowable Reserves	C-180	29,609,560
2024/25 General Fund Necessary Cash Reserve	**C-300**	27,294,366
2024/25 Depreciation Fund Total Requirements	**C-310**	2,315,193
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	29,609,559

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**	10,816,329,13

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	**D-110**	91,140,070
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	**D-120**	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	**D-150**	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	**D-170**	0
Total Property Tax Authority Allowed	**D-180**	91,140,070
2024/25 Property Tax Request General Fund	**D-210**	75,746,419
2024/25 Property Tax Request Special Building Fund	**D-220**	2,320,000
2024/25 Total Property Tax Request	**D-230**	78,066,419
2024/25 Unused Property Tax Request Authority	**D-240**	13,073,651
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	**D-310**	10,000,000

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

District Number: 28-0010-000
District Name: ELKHORN PUBLIC SCHOOLS
District Phone: (402)289-2579

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	3,357,429

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	59,103
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	25,500
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	240,717
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	138,953
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	28,286
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor’s Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	70,000
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	75,500
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	1,953,177

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	30,000
Medicaid in Public Schools (MIPS)	1.365	125,000
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	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	25,000
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	440,000
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	146,193
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elkhorn Public Schools (28-0010) in Douglas 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 6:00 o'clock, PM, at Elkhorn Public Schools, 20650 Glenn St, Elkhorn, NE 68022 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	$ 122,445,739.41	$ 140,085,316.00	$ 148,047,799.00	$ 27,294,366.00	$ 100,353,209.23	$ 75,746,418.77
Depreciation	$ 1,913,726.00	$ 3,000,000.00	$ 2,315,193.00		$ 2,315,193.00	
Employee Benefit	$ 524,768.21	$ 530,000.00	$ 850,000.00	$ -	$ 850,000.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 2,577,027.74	$ 3,000,000.00	$ 3,850,000.00	$ 500,000.00	$ 4,350,000.00	
School Nutrition	$ 6,383,870.15	$ 7,265,700.00	$ 7,787,503.77	$ 950,000.00	$ 8,737,503.77	
Bond	$ 27,447,766.73	$ 49,439,693.78	$ 96,134,913.01	$ 27,833,713.00	$ 92,968,626.01	$ 31,313,131.00
Special Building	$ 6,896,317.13	$ 27,745,000.00	$ 94,350,000.00		$ 92,053,200.00	$ 2,320,000.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 121,553.56	$ 450,000.00	$ 595,000.00	$ 100,000.00	$ 695,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 168,310,768.93	$ 231,515,709.78	$ 353,930,408.78	$ 56,678,079.00	$ 302,322,732.01	$ 109,379,549.77

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 31,313,131.00	$ 78,066,418.77	$ 109,379,549.77

Notice of Special Hearing To Set Final Tax Request

Elkhorn Public Schools (28-0010) in Douglas 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 6:00 o'clock PM, at Elkhorn Public Schools, 20650 Glenn St, Elkhorn, NE 68022 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	9,964,812,195	10,816,329,135	9%

	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	140,085,316.00	89,641,350.00	0.899579	0.828759	148,047,799.00	75,746,418.77	0.700297	-22%	6%
Bond Fund Pre 2023 Issues	107,101,000.00	29,892,929.00	0.299985	0.276369	96,134,913.01	28,280,000.00	0.261457	-13%	-10%
Bond Fund Post 2023 Issues			0.000000	0.000000		3,033,131.00	0.028042	#DIV/0!	0
Special Building Fund	67,811,949.00	1,010,101.00	0.010137	0.009339	94,350,000.00	2,320,000.00	0.021449	112%	39%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	314,998,265.00	120,544,380.00	1.209700	1.114467	338,532,712.01	109,379,549.77	1.011245	-16%	7%

Nebraska Department of Education
School Finance & Organization Services

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

8/4/2024

Nebraska Department of Education
School Finance & Organization Services

RE: 2024/25 Retirement Contribution Increase
Elkhorn Public Schools (28-0010)

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	84,592,457
Retirement Contribution Increase at 9.88% *[Multiply amount on Line 1.10 by .0988)*	1.20	8,357,735
Retirement Contribution Increase at 7.35% *[Multiply amount on Line 1.10 by .0735]*	1.30	6,217,546
Requested Retirement Contribution Increase Expenditure Exclusion *[Subtract amount on Line 1.30 from amount on Line 1.20]*	**1.40**	**2,140,189**

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,

Bary Habrock, Superintendent
Elkhorn Public Schools (28-0010)

rev. Feb 2024

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Elkhorn Public Schools — Douglas

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Omaha Public Schools/ Lincoln Public Schools, & Various other districts including Elkhorn	6/10/02 - open; update effective 9/1/09 - open (will close after federal audit)	NE Schools Medicaid Consortium - enables school districts to jointly prepare, document, & submit claims for reimbursement from the federal government for medicaid admin outreach services.
City of Elkhorn (now Omaha) & Elkhorn Public Schools	3/11/03 - open	Construction/ operation of community center
Various NE districts including Elkhorn & Various NE ESU's (Power School Consortium)	9/1/22 - 8/31/23 & 9/1/23 - 8/31/24	Jointly providing technology services such as student data services through PowerSchool software
Various NE educational entities including Elkhorn & ESU#5 (SE NE Distance Learning Educational Entities)	9/1/19 - open (annual renewal unless written notice)	Jointly providing internet access
Douglas County, SID 609 & Elkhorn Public Schools	6/13/23 - open	Improvements of 216th St.
SID 493, SID 495, SID 496, SID 549, SID 555 and Elkhorn Public Schools	4/1/17 - 3/31/32	Maintenance of improvements for the use of students, staff & general public on Lot 101 located by Manchester Elementary
SID 582 & Elkhorn Public Schools	July 2019 - open	Road work & maintenance on Purple Martin Pkwy - new elementary & middle school
Douglas County & Elkhorn Public Schools	July 2018 - open	Road work & maintenance on George Miller Pkwy - new high school
City of Omaha & Elkhorn Public Schools	8/16/22 - 8/31/25	School Resource Officer for 22-23, 23-24 & 24-25 School Years
City of Omaha & Elkhorn Public Schools	7/26/24 - 7/31/25	School Resource Officer for 24-25 School Year
Douglas County & Elkhorn Public Schools	8/10/21 - 8/31/23, 8/10/2023 - 7/31/2026	Elkhorn Middle Schools resource officers
11 Districts of the Douglas & Sarpy County Learning Community (including Elkhorn) & various area law & Judicial	8/1/14 - 7/31/17; updated through 7/31/2023	GOALS (Greater Omaha Attendance & Learning Services) - Joint collaborative action to address early intervention with at-risk students
Douglas County & Elkhorn Public Schools	9/1/22 - 8/31/23, 9/1/23 - 8/31/24	Coordination of outreach to health providers in the metro Omaha areas regarding early intervention services
NE DHHS & Elkhorn Public Schools	4/1/22 - 3/31/27	Early Development Network Home & Community-Based Services Coordination
The Learning Community of Douglas & Sarpy Counties and Elkhorn Public Schools	5/20/22 - 8/8/23, 5/1/23 - 8/2/24, 6/7/24 - 7/31/26	Extended Summer Learning Program
NDE, Nebraska VR, Elkhorn Public Schools, Madonna Rehabilitation, NCBVI, ATP & the Division of	8/1/22 - 5/31/23, 7/1/23 - 6/30/2026	Project SEARCH Academy
Douglas County, SID 613 and Elkhorn Public Schools	3/7/24 -	Shared costs in design, construction & maintenance at Iron Bluff Subdivision and the new EPS Elementary