2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: _10_-_0009___ Class #: 3

Elm Creek Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Buffalo 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	$ -	$ 4,236,900.00	$ 4,236,900.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 876,600.00		$ 876,600.00
Special Building Fund	$ -	$ 243,500.00	$ 243,500.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 876,600.00	$ 4,480,400.00	$ 5,357,000.00

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

$ 11,275,000.00	Principal
$ 2,187,844.25	Interest
$ 13,462,844.25	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 482,130,703

*(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 # _10_-_0009___
Elm Creek 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	816,871.00	3,591,760.00	4,194,531.00	7,786,291.00	800,501.00	6,085,790.00	6,886,291.00	900,000.00	7,786,291.00
Depreciation	910,243.00	1,280,243.00		1,280,243.00			1,280,243.00		1,280,243.00
Employee Benefit	12,032.00	12,032.00		12,032.00			12,032.00	-	12,032.00
Contingency	-	-		-			-		-
Activities	112,105.00	557,105.00		557,105.00			557,105.00	-	557,105.00
School Nutrition	95,570.00	458,000.00		458,000.00			458,000.00	-	458,000.00
Bond	731,764.00	(163,242.00)	867,834.00	704,592.00			704,592.00	-	704,592.00
Special Building	1,686,825.00	3,269,519.00	241,065.00	3,510,584.00			3,510,584.00		3,510,584.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	4,365,410.00	9,005,417.00	5,303,430.00	14,308,847.00	800,501.00	6,085,790.00	13,408,847.00	900,000.00	14,308,847.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,194,531.00	867,834.00	241,065.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	42,369.00	8,766.00	2,435.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,236,900.00	876,600.00	243,500.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 852,523.00	$ 150,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
400,000.00	160,000.00	45,000.00	-

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,272,261.00	3,040,904.00	3,450,374.00	6,491,278.00	722,660.00	4,951,747.00	5,674,407.00	816,871.00
Depreciation	776,146.00	1,050,332.00		1,050,332.00			140,089.00	910,243.00
Employee Benefit	11,487.00	12,032.00		12,032.00			-	12,032.00
Contingency	-	-		-			-	-
Activities	84,573.00	488,867.00		488,867.00			376,762.00	112,105.00
School Nutrition	44,920.00	350,886.00		350,886.00			255,316.00	95,570.00
Bond	455,752.00	769,079.00	768,917.00	1,537,996.00			806,232.00	731,764.00
Special Building	3,519,309.00	3,573,629.00	101,793.00	3,675,422.00			1,988,597.00	1,686,825.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	6,164,448.00	9,285,729.00	4,321,084.00	13,606,813.00	722,660.00	4,951,747.00	9,241,403.00	4,365,410.00

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

MOTOR VEHICLE TAXES	
$	175,382.00

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,365,135.00	3,117,644.00	3,451,741.00	6,569,385.00	651,570.00	4,645,554.00	5,297,124.00	1,272,261.00
Depreciation	805,891.00	812,731.00		812,731.00			36,585.00	776,146.00
Employee Benefit	11,435.00	11,487.00		11,487.00			-	11,487.00
Contingency	-	-		-			-	-
Activities	43,914.00	436,060.00		436,060.00			351,487.00	84,573.00
School Lunch	46,270.00	264,177.00		264,177.00			219,257.00	44,920.00
Bond	501,804.00	580,822.00	670,237.00	1,251,059.00			795,307.00	455,752.00
Special Building	10,558,088.00	10,746,765.00	168,339.00	10,915,104.00			7,395,795.00	3,519,309.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 13,332,537.00	15,969,686.00	4,290,317.00	20,260,003.00	651,570.00	4,645,554.00	14,095,555.00	6,164,448.00

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

MOTOR VEHICLE TAXES	
$	203,949.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Elm Creek**
ADDRESS	**230 E. Calkins Ave.**
CITY & ZIP CODE	**Elm Creek 68836**
TELEPHONE	**308-856-4300**
WEBSITE	**elmcreekschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Alicia Beavers	Kim Beran
TITLE /FIRM NAME	Chairperson	Superintendent
TELEPHONE	308-856-4300	308-856-4300
EMAIL ADDRESS	alicia.beavers@elmcreekschools.org	kim.beran@elmcreekschools.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

should be sent

PREPARER

Kim Beran

Superintendent

308-856-4300

kim.beran@elmcreekschools.org

Elm Creek Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,031,296.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2024 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
3,599,310.00	/	429,056,136.00	=	0.84 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.84 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 114,488.81

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 4,145,784.81**
(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) $ 4,480,400.00
(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 # _10_-_0009___

Elm Creek Public Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2	Storm Damage to Roof, HVAC unit, & water leak on gym wall.	
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)	$ -

Elm Creek 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	4,236,900.00	876,600.00	243,500.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	876,600.00		-
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)**	-	876,600.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,236,900.00	-	243,500.00	-
14	Assessed Valuation	482,130,703	482,130,703	482,130,703	482,130,703
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.878787	0.000000	0.050505	0.000000
16	Total Levy for Compliance	0.929292			

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	$ 4,236,900.00	$ 482,130,703	0.878787
Special Building Fund	$ 243,500.00	$ 482,130,703	0.050505
EC 9 Bond Fund	$ 876,600.00	$ 482,130,703	0.181818
HS Bond Fund	$ -	$ 16,753,245	0.000000
Bond Fund	$ -	$ 482,130,703	0.000000
QCPUF Fund	$ -	$ 482,130,703	0.000000
QCPUF Fund	$ -	$ 482,130,703	0.000000
	$ -	$ 482,130,703	0.000000
	$ -	$ 482,130,703	0.000000
	$ -	$ 482,130,703	0.000000
	$ -	$ 482,130,703	0.000000
	$ -	$ 482,130,703	0.000000
	$ -	$ 482,130,703	0.000000
Total	$ 5,357,000.00		$ 1.111110

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (*Name*) Kim Beran

Notice is hereby given that Elm Creek Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December, 2023 at 6:00 am/pm at the Elm Creek School District Room in 810, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

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

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 136,000.00	$ 140,000.00	**$ 276,000.00**
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)*	$ 20,979.00	$ 20,979.00	$ 41,958.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	$ 13,434.00	$ 13,434.00	$ 26,868.00
• *District's share of retirement, FICA and Medicare*	$ 10,404.00	$ 10,404.00	$ 20,808.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,000.00	$ 1,000.00	$ 2,000.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*	$ 3,000.00		$ 3,000.00
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 184,817.00**	**$ 185,817.00**	**$ 370,634.00**

Schedule D

*** Proof of Publication ***

State of Indiana)
County of Lake) SS.

ELM CREEK PUBLIC SCHOOLS

PO BOX 490
ELM CREEK, NE 68836

ORDER NUMBER 1232798

MEETING NOTICE
NOTICE IS HEREBY GIVEN: Budget Hearing of the Board of Education of the School District of Elm Creek Public School, in the County of Buffalo, in the State of Nebraska, will be held September 19, 2024, 6:00 p.m. at Room 810, 230 E. Calkins Ave, Elm Creek, Nebraska. With a Special Meeting to Follow. An agenda for such meeting, kept continuously current, is available for public inspection at the office of the Superintendent.
Board of Education
District #10
Elm Creek, NE
Sept. 14, 2024 ZNEZ

The undersigned, being first duly sworn, says that he/she is an employee of The KEARNEY HUB, a daily newspaper printed in whole and published in its entirety at its office maintained in Kearney, County of Buffalo and State of Nebraska, and of general circulation therein and been published for more than 52 weeks in said county prior to the first publication of the annexed notice and has a bona fide circulation of more than 300 copies, and that the notice, a true copy of which is hereto annexed, was published in said paper as follows:

9/14/24

Signature _____ Date 9/16/24

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/14/2024

TOTAL AD COST:	8.46
FILED ON:	9/16/2024

Subscribed and sworn to before me on this 16 day of SEPTEMBER, 20 24

Sallie Gucwa
Notary Public

SALLIE GUCWA
Notary Public, State of Indiana
Lake County
Commission Number NP0757174
My Commission Expires
June 23, 2032

*** Proof of Publication ***

Newspaper: KEARNEY HUB

STATE OF NEBRASKA
County of Platte) SS.

ELM CREEK PUBLIC SCHOOLS
PO BOX 490
ELM CREEK NE 68836

ORDER NUMBER: 1232797

The undersigned, being first duly sworn on oath, says that he/she is employed by the KEARNEY HUB, a legal newspaper printed and published in Kearney, in Buffalo County, Nebraska, and of general circulation in Buffalo County, Nebraska, and as such has charge of the records and files of the KEARNEY HUB, and affiant knows of his/her own personal knowledge that said newspaper has a bonafide circulation of more than 500 copies of each issue, has been published at Kearney, Nebraska, for more than 52 weeks successively prior to the first publication of the annexed printed notice, and is a legal newspaper under the statutes of the State of Nebraska; that the annexed printed notice was published on the dates listed below.

Tracy Underwood

Section: Main

Category: 0099 LEGALS

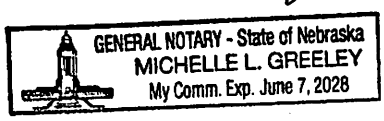
PUBLISHED ON: 09/14/2024

TOTAL AD COST: $181.12

FILED ON: 09/16/2024

Subscribed and sworn to before me on this 16th day of September, 2024

Michelle L Greeley Notary Public



*** Proof of Publication ***

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elm Creek Public Schools (_10_-_0009_) in Buffalo 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 19 day of September, 2024 at 6:00 o'clock, PM, at 230 E. Calkins Ave, Room 810, Elm Creek, NE 68836 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the folowing proposed budge: 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	$ 5,297,124.00	$ 5,674,407.00	$ 6,886,291.00	$ 900,000.00	$ 3,591,760.00	$ 4,236,900.00
Depreciation	$ 36,585.00	$ 140,089.00	$ 1,280,243.00		$ 1,280,243.00	
Employee Benefit	$ -	$ -	$ 12,032.00	$ -	$ 12,032.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 351,487.00	$ 376,762.00	$ 557,105.00	$ -	$ 557,105.00	
School Nutrition	$ 219,257.00	$ 255,316.00	$ 458,000.00	$ -	$ 458,000.00	
Bond	$ 795,307.00	$ 806,232.00	$ 704,592.00	$ -	$ (163,242.00)	$ 876,600.00
Special Building	$ 7,395,795.00	$ 1,988,597.00	$ 3,510,584.00		$ 3,269,519.00	$ 243,500.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 14,095,555.00	$ 9,241,403.00	$ 13,408,847.00	$ 900,000.00	$ 9,005 417.00	$ 5,357,000.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 876,600.00	$ 4,480,400.00	$ 5,357,000.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elm Creek Public Schools (_10_-_0009___) in Buffalo 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 19 day of September, 2024 at 6:00 o'clock, PM, at 230 E. Calkins Ave, Room 810, Elm Creek, NE 68836 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	$ 5,297,124.00	$ 5,674,407.00	$ 6,886,291.00	$ 900,000.00	$ 3,591,760.00	$ 4,236,900.00
Depreciation	$ 36,585.00	$ 140,089.00	$ 1,280,243.00		$ 1,280,243.00	
Employee Benefit	$ -	$ -	$ 12,032.00	$ -	$ 12,032.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 351,487.00	$ 376,762.00	$ 557,105.00	$ -	$ 557,105.00	
School Nutrition	$ 219,257.00	$ 255,316.00	$ 458,000.00	$ -	$ 458,000.00	
Bond	$ 795,307.00	$ 806,232.00	$ 704,592.00	$ -	$ (163,242.00)	$ 876,600.00
Special Building	$ 7,395,795.00	$ 1,988,597.00	$ 3,510,584.00		$ 3,269,519.00	$ 243,500.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 14,095,555.00	$ 9,241,403.00	$ 13,408,847.00	$ 900,000.00	$ 9,005,417.00	$ 5,357,000.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 876,600.00	$ 4,480,400.00	$ 5,357,000.00

Notice of Special Hearing To Set Final Tax Request

Elm Creek Public Schools (_10_-_0009___) in Buffalo 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 day of, at o'clock , at 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	449,503,387	482,130,703	7%

	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	6,477,271.00	3,948,468.00	0.878407	0.818962	6,886,291.00	4,236,900.00	0.878787	0%	6%
Bond Fund(s) K - 12	1,513,000.00	904,405.00	0.201201	0.187585	704,592.00	876,600.00	0.181818	-10%	-53%
Special Building Fund	4,686,961.00	82,828.00	0.018427	0.017180	3,510,584.00	243,500.00	0.050505	174%	-25%
Total	12,677,232.00	4,935,701.00	1.098034	1.023727	11,101,467.00	5,357,000.00	1.111110	1%	-12%

2024/2025 TAX REQUEST RESOLUTION
FOR
ELM CREEK PUBLIC SCHOOLS
DISTRICT 10-0009
RESOLUTION NO. 2024-1

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

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of **Elm Creek Public School District 10-0009** (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

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

NOW, THEREFORE, the Governing Body of **Elm Creek Public Schools** resolves that:

1. The 2024-2025 property tax request be set at:
   a. General Fund: **$4,236,900**
   b. Bond Fund: **$876,600**
   c. Special Building Fund: **$243,500**
   d. Qualified Capital Purpose: $
   e. Undertaking Fund: $

2. The total assessed value of property differs from last year's total assessed value by **7.26** 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 **1.023727** per $100 of assessed value.

4. **Elm Creek Public Schools** proposes to adopt a property tax request that will cause its tax rate to be **1.11111** per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue the total operating budget of **Elm Creek Public Schools** will increase (or decrease) last year's budget by **-12.43** percent.

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

WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the **2024/2025** school fiscal year.

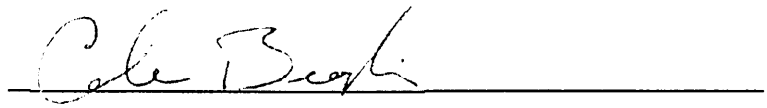
NOW BE IT THEREFORE RESOLVED that the Tax Request for the General Fund should be, and hereby is set at **$4,236,900**; and the Tax Request for the Bond Fund should be, and hereby is set at **$876,600**; and the Tax Request for the Special Building Fund should be, and hereby is set at **$243,500**.

It is so moved by **Alicia Beavers** and seconded by **JC Ourada** to adopt the Property Tax Request Resolution this **19th** day of **September, 2024**.

Roll Call vote as follows:

Alicia Beavers	**YES**	~~NO~~
JC Ourada	**YES**	~~NO~~
Cole Brodine	**YES**	~~NO~~
Morgan Fouts	**YES**	~~NO~~
Lynette Mitchell	**YES**	~~NO~~
Hannah Hild	**YES**	~~NO~~

The undersigned herewith certifies, as Secretary of the Board of Education of **Elm Creek Public Schools 10-0009**, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.



Cole Brodine, ECPS Secretary

It is so moved by **Alicia Beavers** and seconded by **JC Ourada** to adopt the Property Tax Request Resolution this **19th** day of **September, 2024**.

Roll Call vote as follows:

Alicia Beavers	YES	~~NO~~
JC Ourada	YES	~~NO~~
Cole Brodine	YES	~~NO~~
Morgan Fouts	YES	~~NO~~
Lynette Mitchell	YES	~~NO~~
Hannah Hild	YES	~~NO~~

The undersigned herewith certifies, as Secretary of the Board of Education of **Elm Creek Public Schools 10-0009**, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

Cole Brodine, ECPS Secretary

Board of Education Special Meeting

Thursday, September 19, 2024 Immediately Following the Budget Hearing (no specific time)

1. **OPEN THE MEETING**

1.1. ***Call to Order***
The board meeting was called to order at 6:15PM by board president Alicia Beavers.

1.1.1. **Publication of Meeting**

1.1.2. **Nebraska Open Meetings Law**

1.1.3. **Pledge of Allegiance**

1.1.4. **District Mission Statement**

1.2. ***Board Member Roll Cal***
All members present.

2. **PUBLIC COMMENT (agenda item specific)**
The meeting was attended by 5 community members. No public comments were made.

3. **INFORMATION ITEMS**

3.1. ***Board Committee Reports***

3.1.1. **Finance and Personnel**
The finance and personnel committee had no additions to the report.

4. **CONSENT AGENDA**

4.1. ***Prior Meeting Minutes***
Motion passed for the consent of agenda. This motion, made by Morgan Fouts and seconded by Cole Brodine, Passed.
Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

5. **ACTION ITEMS**
The Board of Education reviewed and discussed the school budget.

5.1. **Review, Discussion, & Approval of the ECPS's 2024-2025 School Budget**
Mrs. Kim Beran, reviewed the budget Hearing, budget summary, the final tax request and the tax request resolution with the Board of Education as well as the five public members present.
Motion was passed on the approval of the ECP's school budget. This motion, made by Alicia Beavers and seconded by JC Ourada, Passed.
Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

6. **ADJOURN**
Motion was made to adjourn meeting at 6:29 PM. This motion, made by Alicia Beavers and seconded by JC Ourada, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

7. ****CLOSED SESSION: If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act.**
Motion for adjournment at 6:12PM. This motion, made by Alicia Beavers and seconded by JC Ourada, Passed.
Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

8. ****SEQUENCE OF AGENDA: The sequence of agenda topics is subject to change at the discretion of the board.**

Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

7. ****CLOSED SESSION: If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act.**
Motion for adjournment at 6:12PM. This motion, made by Alicia Beavers and seconded by JC Ourada, Passed.
Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

8. ****SEQUENCE OF AGENDA: The sequence of agenda topics is subject to change at the discretion of the board.**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: SUPERINTENDENT
ELM CREEK SCHOOLS
PO BOX 490
ELM CREEK NE 68836

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWSON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
SD ELM CREEK #9B	3	10-0009	0	16,753,245	28,670	15,249,059	0.19

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] *Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.*

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

Nicholas VanCura
(signature of county assessor)

AUG 16 2024
(date)

DAWSON COUNTY ASSESSOR OFFICIAL SEAL NICHOLAS VANCURA

CC: County Clerk, DAWSON County
CC: County Clerk where school district is headquartered, if different county, _____ County

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

TO: SUPERINTENDENT
ELM CREEK SCHOOLS
PO BOX 490
ELM CREEK, NE 68836

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWSON

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
ELM CREEK HS BOND 2022		10-0009	16,753,245

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

Nicholas VanCura
(signature of county assessor)

AUG 16 2024
(date)

DAWSON COUNTY ASSESSOR OFFICIAL SEAL NICHOLAS VANCURA

CC: County Clerk, DAWSON County
CC: County Clerk where school district is headquartered, if different county, _____ County

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: ELM CREEK PUBLIC SCHOOLS
ATTN: SUPERINTENDENT OF SCHOOLS
230 CALKINS ST
ELM CREEK, NE 68836

TAXABLE VALUE LOCATED IN THE COUNTY OF BUFFALO

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]
ELM CREEK 9	3	10-0009		341,452,164	3,536,475	309,903,124	1.14

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

(signature of county assessor)

AUG 14 2024
(date)

CC: County Clerk, BUFFALO County
CC: County Clerk where school district is headquartered, if different county, _____ County

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

TO: ELM CREEK PUBLIC SCHOOS
ATTN: SUPERINTENDENT OF SCHOOLS
230 CALKINS ST
ELM CREEK, NE 68836

TAXABLE VALUE LOCATED IN THE COUNTY OF BUFFALO

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
ELM CREEK 9 BOND		10-0009	341,452,164

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

(signature of county assessor)

AUG 14 2024
(date)

CC: County Clerk, BUFFALO County
CC: County Clerk where school district is headquartered, if different county, _____ County

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: ELM CREEK PUBLIC SCHOOL
P O BOX 490
ELM CREEK, NE 68836

TAXABLE VALUE LOCATED IN THE COUNTY OF PHELPS

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]
ELM CREEK 9-B	3	10-0009	0	123,925,294	34,165	103,903,953	0.03

** 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 LARISSA DAVENPORT, PHELPS 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.

Larissa Davenport
(signature of county assessor)

PHELPS COUNTY COUNTY ASSESSOR'S OFFICIAL SEAL HOLDREGE, NE

8-14-24
(date)

CC: County Clerk, PHELPS County
CC: County Clerk where school district is headquartered, if different county, _____ County

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

ELM CREEK PUBLIC SCHOOL
P O BOX 490

TO: **ELM CREEK, NE 68836**

TAXABLE VALUE LOCATED IN THE COUNTY OF PHELPS

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
ELM CREEK 9B BOND 2022		10-0009	123,925,294

I LARISSA DAVENPORT, PHELPS 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.

Larissa Davenport
(signature of county assessor)

PHELPS COUNTY COUNTY ASSESSOR'S OFFICIAL SEAL HOLDREGE, NE

8-14-24
(date)

CC: County Clerk, PHELPS County
CC: County Clerk where school district is headquartered, if different county, _____ County

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

NDE 03-056
Revised 6/2024

District Number: 10-0009-000
District Name: ELM CREEK PUBLIC SCHOOLS
District Phone: (308)856-4300

Instructions Checklist

Please load your budget documents here

Choose File No file chosen Load Budget Document

PDF ONLY - 20MB limit

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

The following documents have been loaded:

File (click file name to view)	Upload DateTime
2024-25 Budget .pdf	9/27/2024 3:51:26 PM

2024/25 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	5,609,078
Access to Prior Year's Unused Budget Authority [Maximum Amount: $1,237]	A-355	1,237
Total Adjusted Budget Authority	A-361	5,610,315
Total Allowable Budget Authority	A-780	5,610,315

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2024/25 General Fund Budget of Disbursements & Transfers	B-100	6,886,291
2024/25 Special Grant Funds	B-110	475,475
2024/25 Special Education Budget of Disbursements & Transfers	B-120	800,501
2024/25 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,610,315
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	1,237
2024/25 General Fund Expenditure Growth	B-162	1,237
Adjusted Unused Budget Authority	B-165	0
2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

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

2024/25 Section C: Allowable Reserves and Total Reserves		
2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	3,098,831
2024/25 General Fund Necessary Cash Reserve	C-300	900,000
2024/25 Depreciation Fund Total Requirements	C-310	1,280,243
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,180,243

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	482,130,703

2024/25 Section D: Property Tax Request Authority		
2024/25 Property Tax Request Authority	D-110	4,345,813
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	379,985
Enter the amount approved by the School Board.	D-140	379,985
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	4,725,798
2024/25 Property Tax Request General Fund	D-210	4,236,900
2024/25 Property Tax Request Special Building Fund	D-220	243,500
2024/25 Total Property Tax Request	D-230	4,480,400
2024/25 Unused Property Tax Request Authority	D-240	245,398
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	477,537

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

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

District Number: 10-0009-000
District Name: ELM CREEK PUBLIC SCHOOLS
District Phone: (308)856-4300

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	5,609,078
Access to Prior Year's Unused Budget Authority [Maximum Amount: $1,237]	A-355	1,237
Total Adjusted Budget Authority	A-361	5,610,315
Total Allowable Budget Authority	A-780	5,610,315

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	6,886,291
2024/25 Special Grant Funds	B-110	475,475
2024/25 Special Education Budget of Disbursements & Transfers	B-120	800,501
2024/25 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,610,315
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	1,237
2024/25 General Fund Expenditure Growth	B-162	1,237
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
List the Total Budget Authority **INCREASE** approved by the voters in the special election	B-310	0

Special Election - Additional Budget Authority Approved by a Vote of the People

Certified Budget Authority	B-301	5,610,315
Voter Approved Dollar Increase	B-310	0
Total Allowable Budget Authority	B-328	5,610,315
2024/25 General Fund Budget of Disbursements & Transfers	B-329	6,886,291
2024/25 Special Education Budget of Disbursements & Transfers	B-330	800,501
2024/25 Special Grant Funds	B-341	475,475
2024/25 General Fund Lid Exclusions	B-345	0
Total Adjusted Budget Authority	B-351	5,610,315
Unused Budget Authority	B-360	0

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	3,098,831
2024/25 General Fund Necessary Cash Reserve	C-300	900,000
2024/25 Depreciation Fund Total Requirements	C-310	1,280,243
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,180,243

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	482,130,703

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	4,345,813
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	379,985
Enter the amount approved by the School Board.	D-140	379,985
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	4,725,798
2024/25 Property Tax Request General Fund	D-210	4,236,900
2024/25 Property Tax Request Special Building Fund	D-220	243,500
2024/25 Total Property Tax Request	D-230	4,480,400
2024/25 Unused Property Tax Request Authority	D-240	245,398

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

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	81,539
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	10,000
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	5,000
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0

ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	82,936
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	3,000
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	0
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0

Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	15,000
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	8,000
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	5,000
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	45,000
*Interfund Loans	1.57	220,000
*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

Board of Education Special Meeting

Thursday, August 29, 2024 7:00 PM

1. OPEN THE MEETING

1.1. *Call to Order*

Board President Alicia Beavers called the meeting to order at 7:01 PM. She recited the district's statement, confirmed that the Nebraska meeting laws were posted in the room, and acknowledged that the meeting was publicized in The Beacon.

2. PLEDGE OF ALLEGIANCE

3. PUBLIC COMMENT (agenda item specific)

- According to Elm Creek School District Public Participation Policy 2009

The meeting was attended by 5 community members. Marvion Reichert of Elm Creek spoke on the preliminary budget. William Keep spoke on the need for the track and bleachers to be replaced. The other 3 community members did not address the board of education.

4. INFORMATION ITEMS

4.1. *Administrator Reports*

4.1.1. *Superintendent Report - Mrs. Beran*

4.1.1.1. *Preliminary Budget Discussion and Presentation.*

5. CONSENT AGENDA

Motion passed for the consent of agenda. This motion, made by JC Ourada and seconded by Cole Brodine, Passed.
Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

5.1. *Prior Meeting Minutes*

5.2. *Policy Final Reading and Adoption Including all New Policy Updates*

Policy 4030 updated evaluation of certified employees policy.

6. ACTION ITEMS

6.1. *Financial Reports and Claims according to Review of Bills policy 3007*

Motion to review reports and claims. This motion, made by Alicia Beavers and seconded by Hannah Hild, Passed.
Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

6.2. *Discuss, Consider , & Take all Necessary Action the Additional 7% Budget Authority Resolution*

LB243 up to 7% increase
Motion made for the 7% Budget increase. This motion, made by Cole Brodine and seconded by JC Ourada, Passed.
Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

6.3. ***Discuss, Consider, & Take all Necessary Action for an Amendment to Kim Beran's Contract***

- Change to: **Own property in the district by Jan. 1, 2025**

Motion was made to amend Kim's contract. This motion, made by Alicia Beavers and seconded by JC Ourada, Passed.
Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

7. **NEXT BOARD MEETING: September 9, 2024 at 6:00 pm -**

8. **ADJOURN**
Motion for adjournment at 7:42 PM. This motion, made by Alicia Beavers and seconded by JC Ourada, Passed.
Alicia Beavers: Yea, Cole Brodine: Yea, Morgan Fouts: Yea, Hannah Hild: Yea, Lynette Mitchell: Yea, JC Ourada: Yea

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

10. ****SEQUENCE OF AGENDA: The sequence of agenda topics is subject to change at the discretion of the board.**

ELM CREEK PUBLIC SCHOOLS
230 E. Calkins Ave, PO Box 490
Elm Creek, NE 68836
Phone:(308) 856-4300
Fax: (308) 455-6252

Kim Beran, Superintendent -- Brandon Marquez, 7-12 Principal/Activities Director -- Terah Williams, PK-6 Principal

September 26, 2024

Nebraska State Auditor's Office

State Capitol, Suite 2303

Lincoln, NE 68509-8917

Dear Mr. Mike Foley,

I am writing to provide clarification regarding the bond fund and special building fund balances on page 4 of the Elm Creek Public Schools' budget submission. Due to the audit corrections from the prior year, specifically for the 2021-2022 audit, the balances for these funds were amended to reflect the necessary adjustments.

As a result of these corrections, you will notice differences in the reported balances. However, I want to assure you that the balances are correct and have been verified in accordance with our audit findings.

If you have any further questions or need additional documentation, please do not hesitate to reach out. We are committed to maintaining transparency and accuracy in all our financial reporting.

Thank you for your attention to this matter.

Sincerely,

Kim Beran

Kim Beran

Superintendent

Elm Creek Public Schools

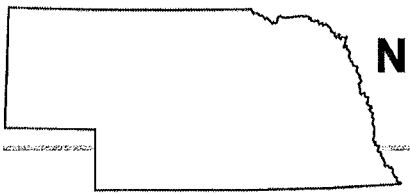
School District Total Debt Outstanding as of September 1, 2024

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	$ 505,000.00	$ 220,958.00	$ 725,958.00
2025-2026	$ 580,000.00	$ 211,282.50	$ 791,282.50
2026-2027	$ 580,000.00	$ 200,707.50	$ 780,707.50
2027-2028 and thereafter	$ 9,610,000.00	$ 1,554,896.25	$ 11,164,896.25
Total All Years	**$ 11,275,000.00**	**$ 2,187,844.25**	**$ 13,462,844.25**



NEBRASKA POLITICAL SUBDIVISION TAX REQUEST ACT FORM

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

POLITICAL SUBDIVISION CONTACT INFORMATION

Political Subdivision Name	Elm Creek Public Schools 10-0009
Contact Name	Kim Beran
Contact Phone Number	308-856-4300
Contact Email	kim.beran@elmcreekschools.org
County Where Headquartered	Buffalo
Location and Address of Joint Public Hearing	Buffalo County Ext. Building, 1400 E. 34th St, Kearney
Date	Sept. 17th
Time	6:30 PM
Phone Number for Publication and Postcard	308-856-4300

VALUATION

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

Current Valuation	482,130,703
Prior Valuation	449,503,387

TAXATION

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

Prior Year Property Tax Request (Line 1)	4,031,296
2024-2025 ACTUAL Property Tax Request (Line 7)	4,480,400

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

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

Signature Kim Beran Date 8-30-24

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Elm Creek Public Schools — **Buffalo**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Village of Elm Creek	2/21/1983 to 2/21/2082	Field & Track Lease

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Elm Creek Public Schools	Buffalo
SUBDIVISION NAME	COUNTY

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

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

INPUT ↓

County-District #:	_10_-_0009___	
Name of School:	Elm Creek Public Schools	
Name of County:	Buffalo	*Do not include the word "County"*
Class:	3	
Current School District Taxable Value	482,130,703	*From County Assessor Certifica*
Prior School District Taxable Value	449,503,387	*From Prior Year Budget, Cover*
Prior Year TOTAL Property Tax Request	4,935,701.00	*From Prior Year Budget, Cover*
Prior Year Property Tax Request - All Other Purposes ONLY	4,031,296.00	*From Prior Year Budget, Cover*
Prior Year Levy Rate	1.098035	*Prior Year total levy set by Cou*
School District Real Growth Value	3,599,310.00	*From County Assessor Certifica*
School District Prior Year Total Real Property Valuation	429,056,136.00	*From County Assessor Certifica*
Hearing Held On:		
Day of month:	19	
Month:	September	
Year:	2024	
Time:	6:00	
A.M. or P.M.:	PM	
Location of Hearing:	230 E. Calkins Ave, Room 810, Elm Creek, NE 68836	
Special Hearing to Set Final Tax Request Held On:		
Day of month:		
Month:		
Year:		
Time:		
A.M. or P.M.:		
Location of Hearing:		