2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 370030 **Class #: III**

Elwood Public School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Gosper 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	$ -	$ 3,311,913.00	$ 3,311,913.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 525,299.00	$ 525,299.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 3,837,212.00	$ 3,837,212.00

Outstanding Bonded Indebtedness as of September 1, 2024

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 584,300.00	Principal
$ 28,636.00	Interest
$ 612,936.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 770,119,304

*(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 # 370030
Elwood Public School

2024-2025 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,153,984.00	2,921,484.00	3,278,794.00	6,200,278.00	625,000.00	4,238,139.00	4,863,139.00	1,337,139.00	6,200,278.00
Depreciation	553,914.00	818,914.00		818,914.00			818,914.00		818,914.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	107,404.00	196,654.00		196,654.00			196,654.00	-	196,654.00
School Nutrition	48,690.00	340,000.00		340,000.00			340,000.00	-	340,000.00
Bond	-	-	-	-			-	-	-
Special Building	815,606.00	825,614.00	520,046.00	1,345,660.00			1,345,660.00		1,345,660.00
Qualified Capital Purpose Undertaking	934.00	1,000.00	-	1,000.00			1,000.00	-	1,000.00
Cooperative	-	-		-			-	-	-
Student Fee	10,234.00	18,000.00		18,000.00			18,000.00	-	18,000.00
				-					-
TOTAL ALL FUNDS	3,690,766.00	5,121,666.00	3,798,840.00	8,920,506.00	625,000.00	4,238,139.00	7,583,367.00	1,337,139.00	8,920,506.00

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)	3,278,794.00	-	520,046.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	33,119.00	-	5,253.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,311,913.00	-	525,299.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 318,314.00	$ 200,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
500,000.00	-	115,606.00	-

County-District # 370030

Elwood Public School

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	3,726,351.00	4,815,351.00	2,086,633.00	6,901,984.00	525,000.00	4,223,000.00	4,748,000.00	2,153,984.00
Depreciation	788,914.00	928,914.00		928,914.00			375,000.00	553,914.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	73,654.00	200,904.00		200,904.00			93,500.00	107,404.00
School Nutrition	68,550.00	295,340.00		295,340.00			246,650.00	48,690.00
Bond	-	-	-	-			-	-
Special Building	932,848.00	990,606.00	400,000.00	1,390,606.00			575,000.00	815,606.00
Qualified Capital Purpose Undertaking	924.00	934.00	-	934.00			-	934.00
Cooperative	-	-		-			-	-
Student Fee	9,334.00	18,334.00		18,334.00			8,100.00	10,234.00
				-				-
TOTAL ALL FUNDS	5,600,575.00	7,250,383.00	2,486,633.00	9,737,016.00	525,000.00	4,223,000.00	6,046,250.00	3,690,766.00

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	
$	240,000.00

County-District # 370030

Elwood Public School

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	3,728,866.00	4,818,055.00	3,026,039.00	7,844,094.00	550,222.00	3,567,521.00	4,117,743.00	3,726,351.00
Depreciation	609,185.00	816,678.00		816,678.00			27,764.00	788,914.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	57,924.00	161,128.00		161,128.00			87,474.00	73,654.00
School Lunch	57,094.00	249,575.00		249,575.00			181,025.00	68,550.00
Bond	46,565.00	46,591.00	-	46,591.00			46,591.00	-
Special Building	879,511.00	979,265.00	462,249.00	1,441,514.00			508,666.00	932,848.00
Qualified Capital Purpose Undertaking	922.00	924.00	-	924.00			-	924.00
Cooperative	-	-		-			-	-
Student Fee	9,795.00	17,195.00		17,195.00			7,861.00	9,334.00
				-				-
TOTAL ALL FUNDS	$ 5,389,862.00	7,089,411.00	3,488,288.00	10,577,699.00	550,222.00	3,567,521.00	4,977,124.00	5,600,575.00

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	
$	242,158.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Daren Hatch**
ADDRESS	**PO BOX 107**
CITY & ZIP CODE	**Elwood 68937**
TELEPHONE	**308 785-2491**
WEBSITE	**elwoodpirates.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Jeff Moore	Daren Hatch
TITLE /FIRM NAME	Chairperson	Superintendent ALSO preparer
TELEPHONE	308 785-2491	308 785-2491
EMAIL ADDRESS	jeff.moore@elwoodpirates.org	daren.hatch@elwoodpirates.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

should be sent

PREPARER

Daren Hatch

Superintendent

308 785-2491

daren.hatch@elwoodpirates.org

Elwood Public School

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,728,088.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

5,587,707.00 (2024 Real Growth Value per Assessor) / 598,565,043.00 (Prior Year Total Real Property Valuation per Assessor) = 0.93 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.93 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 109,232.98

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,837,320.98**
(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) $ 3,837,212.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 370030

Elwood Public School

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	$ 10,000.00
20	**Retirement Contribution Increase**	$ 62,005.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 72,005.00

Elwood Public School
Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,311,913.00	-	525,299.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,311,913.00	-	525,299.00	-
14	Assessed Valuation	770,119,304	770,119,304	770,119,304	770,119,304
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.430052	0.000000	0.068210	0.000000
16	Total Levy for Compliance	0.498262			

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	$ 3,311,913.00	$ 770,119,304	0.430052
Special Building Fund	$ 525,299.00	$ 770,119,304	0.068210
Bond Fund	$ -	$ 770,119,304	0.000000
Bond Fund	$ -	$ 770,119,304	0.000000
Bond Fund	$ -	$ 770,119,304	0.000000
QCPUF Fund	$ -	$ 770,119,304	0.000000
QCPUF Fund	$ -	$ 770,119,304	0.000000
	$ -	$ 770,119,304	0.000000
	$ -	$ 770,119,304	0.000000
	$ -	$ 770,119,304	0.000000
	$ -	$ 770,119,304	0.000000
	$ -	$ 770,119,304	0.000000
	$ -	$ 770,119,304	0.000000
Total	$ 3,837,212.00		$ 0.498262

Must agree to Cover

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

Notice is hereby given that _Elwood Public Schools____Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _March 11__, 2024_ at _7:30 pm at the _School Library, 502 First Ave, Elwood__ Room in _Elwood, 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	$ 145,000.00	$ 145,000.00	**$ 290,000.00**
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)*	$ 21,607.65	$ 21,607.65	$ 43,215.30
• *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*	$ 24,451.28	$ 24,451.28	$ 48,902.56
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 558.00	$ 558.00	$ 1,116.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*	$ -		$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 191,616.93**	**$ 191,616.93**	**$ 383,233.86**

Checklist of Items to be Completed and Submitted

Board mtg 9/12/24

The following items must be submitted to the State Auditor and are due by September 30th:

- ✓ Budget Form (page 1 - 6)
- ✓ Schedules A, B, and D
- ✓ Proof of Publication for: 1)Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority Hearing (if applicable)
- ✓ Property Tax Request Resolution
- ✓ Board minutes showing the School Board's approval of the budget
- ✓ Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- ✓ Printout of LC-2 and the Special Grant Fund List (if applicable)
- ✓ Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- N/A Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- N/A Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- N/A Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- ✓ Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed seperately with the APA. This report should detail interlocal agreements the District was involved in during the 2023-2024 year.

Checklist of items to ensure budget forms properly completed:

- ✓ Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9). 8920506 - 8920504
- ✓ Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8). 3690764 3690764
- ✓ Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8). 5600575 5600575
- ✓ Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation. 5,389,862 5,389,862
- ✓ Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- ✓ Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- ✓ Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- ✓ Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
- N/A Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- ✓ Schedule B, shows the District is in compliance with State Statutes

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

INPUT ↓

County-District #:	370030	
Name of School:	Elwood Public School	
Name of County:	Gosper	*Do not include the word "County"*
Class:	III	
Current School District Taxable Value	770,119,304	*From County Assessor Certifica*
Prior School District Taxable Value	627,070,405	*From Prior Year Budget, Cover*
Prior Year TOTAL Property Tax Request	3,728,088.00	*From Prior Year Budget, Cover*
Prior Year Property Tax Request - All Other Purposes ONLY	3,728,088.00	*From Prior Year Budget, Cover*
Prior Year Levy Rate	0.594524	*Prior Year total levy set by Cou*
School District Real Growth Value	5,587,707.00	*From County Assessor Certifica*
School District Prior Year Total Real Property Valuation	598,565,043.00	*From County Assessor Certifica*
Hearing Held On:		
Day of month:	9th	
Month:	September	
Year:	2024	
Time:	7:00	
A.M. or P.M.:	PM	
Location of Hearing:	Elwood Public School Library	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	9th	
Month:	September	
Year:	2024	
Time:	7:15	
A.M. or P.M.:	PM	
Location of Hearing:	Elwood Public School Library	

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Elwood Public School — SUBDIVISION NAME

Gosper — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU #11	2022-2023	Paid for professional service; Special Education Services, Perkins Grant, Erate filing and administrative costs related with special education
ESU #10	2022-2023	Deaf Education Services
Village of Elwood	2022-2023	Lease ground that the Village swimming pool sits on since 1971.
ESU 9	2022-2023	Vision Services
Bertrand Public School	2022-2023	Share School Psych Services
Eustis-Farnam Public School	2022-2023	Coop all athletic sports teams

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Elwood Public School	Gosper
SUBDIVISION NAME	COUNTY

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elwood Public School (370030) in Gosper 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 7:00 o'clock, PM, at Elwood Public School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,117,743.00	$ 4,748,000.00	$ 4,863,139.00	$ 1,337,139.00	$ 2,921,484.00	$ 3,311,913.00
Depreciation	$ 27,764.00	$ 375,000.00	$ 818,914.00		$ 818,914.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 87,474.00	$ 93,500.00	$ 196,654.00	$ -	$ 196,654.00	
School Nutrition	$ 181,025.00	$ 246,650.00	$ 340,000.00	$ -	$ 340,000.00	
Bond	$ 46,591.00	$ -	$ -	$ -	$ -	$ -
Special Building	$ 508,666.00	$ 575,000.00	$ 1,345,660.00		$ 825,614.00	$ 525,299.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 1,000.00	$ -	$ 1,000.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 7,861.00	$ 8,100.00	$ 18,000.00	$ -	$ 18,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 4,977,124.00	$ 6,046,250.00	$ 7,583,367.00	$ 1,337,139.00	$ 5,121,666.00	$ 3,837,212.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,837,212.00	$ 3,837,212.00

Notice of Special Hearing To Set Final Tax Request

Elwood Public School (370030) in Gosper 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 7:15 o'clock PM, at Elwood Public School Library 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	627,070,405	770,119,304	23%

	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	4,756,495.00	3,202,789.00	0.510754	0.415882	4,863,139.00	3,311,913.00	0.430052	-16%	2%
Special Building Fund	1,118,054.00	525,299.00	0.083770	0.068210	1,345,660.00	525,299.00	0.068210	-19%	20%
Qualified Capital Purpose Undertaking Fund K - 12	927.00		0.000000	0.000000	1,000.00	-	0.000000	0%	8%
Total	5,875,476.00	3,728,088.00	0.594525	0.484092	6,209,799.00	3,837,212.00	0.498262	-16%	6%

District Number: 37-0030-000
District Name: ELWOOD PUBLIC SCHOOLS
District Phone: (308)785-2491

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

Checklist (/Budget_Document_Checklist.pdf)

2024/25 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	4,113,139
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	**A-355**	0
Total Adjusted Budget Authority	A-361	4,113,139
Total Allowable Budget Authority	A-780	4,113,139

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**	4,863,139
2024/25 Special Grant Funds	B-110	52,995
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	625,000
2024/25 General Fund Lid Exclusions	**B-130**	72,005
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,113,139
2024/25 Unused Budget Authority	B-150	0

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	0
2024/25 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

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

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	2,188,413
2024/25 General Fund Necessary Cash Reserve	**C-300**	1,337,139
2024/25 Depreciation Fund Total Requirements	**C-310**	818,914
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	2,156,053

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**	770,119,304

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	**D-110**	4,083,596
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	**D-120**	◉Yes ○No
Maximum Amount Allowed:	**D-130**	315,430
Enter the amount approved by the School Board.	**D-140**	315,430
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**	4,399,026
2024/25 Property Tax Request General Fund	**D-210**	3,311,913
2024/25 Property Tax Request Special Building Fund	**D-220**	525,299
2024/25 Total Property Tax Request	**D-230**	3,837,212
2024/25 Unused Property Tax Request Authority	**D-240**	561,814
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	**D-310**	227,491

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: 37-0030-000
District Name: ELWOOD PUBLIC SCHOOLS
District Phone: (308)785-2491

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	52,995

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

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:

Theresa Haarberg at theresa.haarberg@nebraska.gov

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	22,995
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0

ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	0
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	30,000
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	0

Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.375	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
South Omaha Scholastic Foundation (formerly known as Ritonya•Buscher•Poehling Scholarship and Teacher Grant Fund)	1.48	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.5	0
Smaller Learning Communities Program Grants	1.505	0

SPED Planning Region Team	1.51	0
Stackable, instructionally embedded, Portable Science (SIPS) Assessments.	1.515	0
Statewide Longitudinal Data System	1.52	0
State Personnel Development Grant	1.522	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0

2024/25 Approved
Requests Relative to the Budgeting Provisions of the Tax Equity & Educational Opportunities Support Act at the June 7, 2024 State Board Meeting

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

County-District Number	School District Name	Amount to be Approved	School Year
87-0016	UMÓⁿHOⁿ Nation Public Schools	$10,300,000	2024/2025

Recommendation 2
Reimbursement for Wards of the Court [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved
41-0504	Aurora Public Schools	$25,000.00

Recommendation 3
Retirement Contribution Increase [Section 79-1028.01(1)(e)&(f)]

County-District Number	School District Name	Amount to be Approved
10-0069	Ravenna Public Schools	$101,568.00
11-0020	Lyons-Decatur Northeast Public Schools	$75,900.00
12-0056	David City Public Schools	$196,679.00
13-0032	Louisville Public Schools	$154,388.00
13-0097	Elmwood-Murdock Public Schools	$108,291.00
22-0011	South Sioux City Community Schools	$910,800.00
23-0071	Crawford Public Schools	$50,701.00
24-0020	Gothenburg Public Schools	$207,688.00
27-0062	Scribner-Snyder Community Schools	$68,310.00
28-0054	Ralston Public Schools	$692,328.00
28-0059	Bennington Public Schools	$740,343.00
34-0100	Diller-Odell Public Schools	$70,089.00
37-0030	Elwood Public Schools	$62,005.00
41-0504	Aurora Public Schools	$370,994.00
50-0503	Minden Public Schools	$190,917.00
54-0501	Niobrara Public Schools	$73,431.00
69-0044	Holdrege Public Schools	$257,788.00
72-0032	Shelby-Rising City Public Schools	$96,418.00
76-0002	Crete Public Schools	$442,750.00
76-0068	Friend Public Schools	$59,838.00
78-0072	Mead Public Schools	$69,761.00
78-0107	Cedar Bluffs Public School	$104,632.00
87-0016	UMÓⁿHOⁿ Public Schools	$280,456.00
92-0045	Wheeler Central Schools	$49,715.00

Recommendation 4
Short-Term Borrowings [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved
41-0504	Aurora Public Schools	$1,500,000
92-0045	Wheeler Central Schools	$800,000

Recommendation 5
Special Supplementary Grant [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved	Source
28-0054	Ralston Public Schools	$100,000.00	Ralston School Foundation
		$20,000.00	Region 24 Interagency Planning
		$85,000.00	Learning Community Elementary Center Programming Grant
		$135,000.00	Buffet Early Childhood Grant

Recommendation 6
Voluntary Termination Agreements [Section 79-1028.01(1)(g), (i), (j), (k)]

County-District Number	School District Name	Amount to be Approved
26-0561	Emerson-Hubbard Public Schools	$25,348.00
28-0054	Ralston Public Schools	$205,896.00
37-0030	Elwood Public Schools	$10,000.00
76-0002	Crete Public Schools	$21,401.00

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

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

To: ELWOOD 30

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
Elwood 30-General	3	37-0030		$18,009,220	$0	$14,703,655	0.00000%
Elwood 30-Special Bldg	3	37-0030		$18,009,220	$0	$14,703,655	0.00000%

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

Regina Andrijeski
(signature of county assessor)

08/12/2024
(date)

CC: County Clerk, Frontier County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: SUPERINTENDENT OF SCHOOLS
ELWOOD PUBLIC SCHOOLS
PO BOX 107
ELWOOD NE 68937

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWSON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
SCHOOL ELWOOD #30	3	37-0030	0	242,561,390	3,099,030	177,137,417	1.75

** 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 DISTRICTS
TAX YEAR 2024

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

TO: ELWOOD PUBLIC SCHOOL
SUPERINTENDENT
P.O. BOX 107
ELWOOD NE 68937-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF GOSPER

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]
ELWOOD 30	3	37-0030		509,548,694	2,488,677	406,723,971	0.61

**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 PAM BOGLE, GOSPER 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.

Pam Bogle

GOSPER COUNTY COUNTY ASSESSOR OFFICIAL SEAL ELWOOD, NE

(signature of county assessor)

AUG 15 2024

(date)

CC: County Clerk, GOSPER 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)

Minutes of the Meeting of the Board of Education of Elwood Public School

A meeting of the Board of Education of Elwood Public School was convened in open and public session on Monday, August 12, 2024 at 7:30 PM in the school library at the Elwood Public School, 502 First Avenue, Elwood, Nebraska. The roll was called and the following members were present or absent:

Present: Jeff Moore, Kristy Diefenbaugh, Kelly Gydesen, Nic Niemeier and Daron Huyser
Absent: Bryant Knoerzer

A motion was made by Niemeier and seconded by Gydesen to excuse Knoerzer. After discussion and on roll call the Board voted as follows:

Voting For: Gydesen, Huyser, Diefenbaugh, Niemeier and Moore
Voting Against: None

The motion carried.

Others Present: Daren Hatch, Ryan Jones, Mason Weissert, Dennis Seberger, Shelby Borden, Kilah Oaklund, Scott & Makayla Lauby, Katie Koopman, Ryan Shutts, Jennifer & Zach Cunningham

Notice of the meeting was given in advance by publication in accordance with the Board approved method for printing notice of meetings in the Cambridge Clarion (Valley Voice). Notice of this meeting was given in advance to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of agenda was communicated in the publicized notice and a copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

A. The meeting was duly called to order at 7:30 pm.

B. Public Comment: None

C. A motion was made by Gydesen and seconded by Diefenbaugh to approve the Consent Agenda. The agenda consists of Minutes from last regular meeting, the General Financial Report and Activity Financial Report. After discussion and on roll call, The Board voted as follows:

Voting For: Gydesen, Diefenbaugh, Huyser, Niemeier and Moore
Voting Against: None
Absent: Knoerzer

The motion carried.

D. A motion was made by Diefenbaugh and seconded by Huyser to approve the monthly bills submitted: General Fund - $397,218.39 ; Activity Fund - $6,060.80; Nutrition Fund - $2533.28; Depreciation Fund - $6926.23. After discussion and on roll call, the Board voted as follows:

Voting For: Gydesen, Diefenbaugh, Huyser, Niemeier and Moore
Voting Against: None
Absent: Knoerzer

The motion carried.

E. Presentation to the Board – Ms. Shelby Borden discussed the student trip to Washington DC and all the places her and the students visited. She also discussed different fundraising and other things she will do differently for the 2026 trip.

F. Reports – Administrator, Board committees, etc: Superintendent Hatch says he's been attending meetings regarding proposed legislative bills. Elwood has been awarded the Diamond Level for School Safety. Mr. Hatch thanked Dennis Seberger and Kilah Oaklund and staff for all their hard work to make the school better and safer. He also stated that he attended Administrator Days and the ALICAP annual conference, both held in Kearney. He is working on HVAC bids and says the internet access points have been upgraded.

Principal Jones said attended the RPAC fall meeting in Bartley. Hi-Line was welcomed to the conference. He also said this August meeting is important to attend since that is when you can propose any changes.

G. Items

1. A motion was made by Gydesen and seconded by Niemeier approve the transfer up to $30,000 from General Fund to Nutrition Fund. After discussion and on roll call, the Board voted as follows:

   Voting For: Gydesen, Diefenbaugh, Huyser, Niemeier and Moore
   Voting Against: none
   Absent: Knoerzer

   The motion carried.

   A motion was made by Huyser and seconded by Knoerzer to close the Hearing.The motion passed unanimously.

2. A motion was made Diefenbaugh and seconded by Gydesen to approve the transfer of up to $20,000 from General Fund to Activity Fund. After discussion and on roll call, the Board voted as follows:

   Voting For: Gydesen, Diefenbaugh, Huyser, Niemeier and Moore
   Voting Against: None
   Absent: Knoerzer

   The motion carried.

3. A motion was made by Niemeier and seconded by Huyser to approve the transfer of $9725 to Activity Fund for Hi-Line Bulls account. After discussion and on roll call, the Board voted as follows:

   Voting For: Gydesen, Diefenbaugh, Huyser, Niemeier and Moore
   Voting Against: None
   Absent: Knoerzer

The motion carried.

4. A motion was made by Diefenbaugh and seconded by Niemeier to approve the transfer of up to $125,000 from General Fund to Depreciation Fund. After discussion and on roll call, the Board voted as follows:

   Voting For: Gydesen, Diefenbaugh, Huyser, Niemeier and Moore
   Voting Against: None
   Absent: Knoerzer

   The motion carried.

5. A motion was made by Huyser and seconded by Gydesen to approve Hi-Line/Elwood/EF Activity Handbook. After discussion and on roll call, the Board voted as follows:

   Voting For: Gydesen, Diefenbaugh, Huyser, Niemeier and Moore
   Voting Against: None
   Absent: Knoerzer

6. A motion was made by Niemeier and seconded by Diefenbaugh to adopt a resolution increasing the school district's base growth percentage by 7 %. After discussion and on roll call, the Board voted as follows:

   Voting For: Gydesen, Diefenbaugh, Huyser, Niemeier and Moore
   Voting Against: None
   Absent: Knoerzer

   The motion carried.

7. At 8:02 pm Gydesen made a motion to enter Closed Session to discuss vehicle contracts and receive legal advice regarding transportation obligations and vehicle requirements, which is necessary to protect attorney-client privilege and the interest of the public. The motion was seconded by Niemeier. President Moore declared the BOE out of Executive Session at 8:34 pm. Upon returning to open session, the Board of Education instructed Supt. Hatch to start pricing vehicles to replace the current fleet of vans. Supt Hatch was also instructed to keep researching solutions to the current vans and to begin looking for a 14 passenger bus.

Budget Workshop, August 21st at 7:00 pm in School Library
Budget Hearing, September 9, 2024 7:00 pm in School Library
Property Tax Hearing, September 9, 2024 to follow Budget Hearing in School Library
Next regular meeting, September 9, 2024 to follow Property Tax Hearing in School Library

A motion was made by Niemeier and seconded by Huyser to adjourn at 8:39 pm. After discussion and on roll call, the Board voted as follows:

Voting For: Gydesen, Diefenbaugh, Huyser, Niemeier and Moore
Voting Against: None
Absent: Knoerzer

The motion carried.

The meeting was duly adjourned.

Respectfully submitted,

Kristy Diefenbaugh, Recording Secretary
Gosper County District 37-0030
a/k/a Elwood Public School

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for **Gosper County School District 37-0030**, commonly known as **Elwood Public Schools** (the "School District"), is planning the School District's annual budget for the 2023–2024 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to _7_%.

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2024–2025 budget in an amount of __7_%.

Said Resolution was adopted by the Board of Education by a vote of _5__ to __0 and 1 absent_ on the _12th___ day of ___August_____, 2024.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

NOTICE OF BOARD MEETING
LB 243 NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE

The Elwood Public School Board of Education will meet on August 12, 2024, at 7:30 p.m. in the Elwood Public School library for a board meeting. Among other topics to be discussed, pursuant to LB 243 (2023), the Board will vote on whether to increase the school district's base growth percentage by up to seven percent (7%). A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.
Gosper County School District 37-0030-000, a/k/a Elwood Public Schools

BY: Kristy Diefenbaugh
Secretary, Elwood Board of Education

ZNEZ

FORM 2004

Proof of Publication

State of Nebraska }
} ss.
County of FURNAS }

Cody Gerlach (name), being first duly sworn, deposes and says he (he or she) is the Publisher (position) of Valley Voice (name of publication)

a weekly (weekly, daily, etc.) legal newspaper having a bona fide circulation of more than 300 copies published in Cambridge (name of town),

Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

August 1, 2024 (dates)

Cody Gerlach (signature)

Subscribed to in my presence and sworn to before me this 2 day of August 2024

Amber A. Webb
Notary Public

Publication Fee $ 12.54

GENERAL NOTARY - State of Nebraska
AMBER A. WEBB
My Comm. Exp. May 9, 2028

FORM 2004

Proof of Publication

State of Nebraska }
} ss.
County of FURNAS }

Cody Gerlach (name), being first duly sworn, deposes and says he (he or she) is the Publisher (position) of Valley Voice (name of publication)

a weekly (weekly, daily, etc.) legal newspaper having a bona fide circulation of more than 300 copies published in Cambridge (name of town),

Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

August 29, 2024 (dates)

Cody Gerlach (signature)

Subscribed to in my presence and sworn to before me this 30 day of August 2024

Amber A. Webb
Notary Public

Publication Fee $ 192.00

GENERAL NOTARY - State of Nebraska
AMBER A. WEBB
My Comm. Exp. May 9, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elwood Public School (370030) in Gosper 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 7:00 o'clock, PM, at Elwood Public School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,117,743.00	$ 4,748,000.00	$ 4,863,139.00	$ 1,337,139.00	$ 2,921,484.00	$ 3,311,913.00
Depreciation	$ 27,764.00	$ 375,000.00	$ 818,914.00	$ -	$ 818,914.00	$ -
Employee Benefit	$ -	$ -	$ -	$ -	$ -	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -
Activities	$ 87,474.00	$ 93,500.00	$ 196,654.00	$ -	$ 196,654.00	$ -
School Nutrition	$ 181,025.00	$ 246,650.00	$ 340,000.00	$ -	$ 340,000.00	$ -
Bond	$ 46,591.00	$ -	$ -	$ -	$ -	$ -
Special Building	$ 508,666.00	$ 575,000.00	$ 1,345,660.00	$ -	$ 825,614.00	$ 525,299.00

FORM 2004

Proof of Publication

State of Nebraska }
} ss.
County of FURNAS }

Cody Gerlach, being first duly
(name)

sworn, deposes and says he is
(he or she)

the Publisher of Valley Voice
(position) (name of publication)

a weekly legal newspaper having a bona
(weekly, daily, etc.)

fide circulation of more than 300 copies published in
Cambridge,
(name of town)

Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

August 29, 2024
(dates)

Cody Gerlach
(signature)

Subscribed to in my presence
and sworn to before me this
30 day of August 2024

Amber A. Webb
Notary Public

Publication Fee $ 96.00

GENERAL NOTARY - State of Nebraska
AMBER A. WEBB
My Comm. Exp. May 9, 2028

Notice of Special Hearing To Set Final Tax Request

Elwood Public School (370030) in Gosper 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 7:15 o'clock PM, at Elwood Public School Library, 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	927,070,405	770,119,304	-23%

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	4,756,495.00	3,202,789.00	0.510754	0.415882
Special Building Fund	1,118,054.00	525,299.00	0.083770	0.068210
Qualified Capital Purpose Undertaking Fund `K` 12	927.00	0.00	0.000000	0.000000
Total	5,875,476.00	3,728,088.00	0.594525	0.484092

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	4,863,139.00	3,311,913.00	0.430052	1.16%	2.22%
Special Building Fund	1,345,660.00	525,299.00	0.068210	0.18%	20%
Qualified Capital Purpose Undertaking Fund `K` 12	1,000.00	0.00	0.000000	0%	8%
Total	6,209,799.00	3,837,212.00	0.498262	16%	6%

ZNEZ

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. __2425_____

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

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

General Fund:	$	3,311,913.00
Bond Fund:	$	-
Special Building Fund:	$	525,299.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 22.81 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.484092 per $100 of assessed value.

4. Elwood Public School proposes to adopt a property tax request that will cause its tax rate to be 0.498262 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Elwood Public School will increase (or decrease) last year's budget by 5.69 percent.

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

Motion by Diefenbaugh, seconded by Knoerzer to adopt Resolution #2425.

Voting yes were:

Voting no were:

Dated this 9th day of September 2024

Minutes of the Meeting of the Board of Education of Elwood Public School

A meeting of the Board of Education of Elwood Public School was convened in open and public session on Monday, September 9, 2024 at 7:30 PM in the school library at the Elwood Public School, 502 First Avenue, Elwood, Nebraska. The roll was called and the following members were present or absent:

Present: Jeff Moore, Kristy Diefenbaugh, Kelly Gydesen, Bryant Knoerzer, and Daron Huyser

Others Present: Daren Hatch, Ryan Jones, Shelby Borden, Kilah Oaklund, Jane Crofton, Dennis Seberger, Mark Weissert, Mason Weissert, Ryan Shutts

Notice of the meeting was given in advance by publication in accordance with the Board approved method for printing notice of meetings in the Cambridge Clarion (Valley Voice). Notice of this meeting was given in advance to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of agenda was communicated in the publicized notice and a copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

A. The meeting was duly called to order at 7:30 pm.

B. Public Comment: None

C. A motion was made by Gydesen and seconded by Diefenbaugh to approve the Consent Agenda. The agenda consists of Minutes from last regular meeting and Budget Workshop, the General Financial Report and Activity Financial Report. After discussion and on roll call, The Board voted as follows:

   Voting For: Gydesen, Diefenbaugh, Huyser, Knoerzer, Niemeier and Moore
   Voting Against: None

   The motion carried.

D. A motion was made by Diefenbaugh and seconded by Huyser to approve the monthly bills submitted: General Fund - $575,645.72 ; Activity Fund - $15,077.39; Nutrition Fund - $12,224.44; Special Building Fund - $4,890.69 Depreciation - $382,500. After discussion and on roll call, the Board voted as follows:

   Voting For: Gydesen, Diefenbaugh, Huyser, Knoerzer, Niemeier and Moore
   Voting Against: None

   The motion carried.

E. Presentation to the Board – Kilah Oaklund discussed changing from a class ranking system to Cum Laude System

F. Administrator Reports: Superintendent Hatch said the State Board of Education conference is Nov 21-22, departing on Nov 20th. Assistive Technology Program to come on the following

dates for a maximum of 2 hours. Elementary training – Sept 11 Assistive Technology Partners 10:30 am to 12:30 pm. Secondary Teacher Training – October 11 1 pm to 3 pm. Mr Kleine and Mr. Hatch will be attending a Cyber Security Workshop in North Platte. PT conferences are scheduled for September 18 1 pm to 5 pm and 5:30 pm to 8 pm.

Principal Jones said we have 4 new teachers and 3 new paras . As of 9/9/2024 we have 202 students enrolled. Homecoming week went well, he was very happy with student spirit and participation.

Dennis Seberger said we are operating10 routes and activities vehicles and so far it's going smoothly.

The Board asked Superintendent Hatch to check in with Caden Frank on the Strategic Planning – what we have paid for and what could be the next steps if we decide to move forward.

G. Items:

A motion was made by Gydesen and seconded by Niemeier to approve the 2024-2025 District Budget as presented for Gosper County School District 37-0030. After discussion and on roll call, the Board voted as follows:

Voting For: Gydesen, Diefenbaugh, Huyser, Knoerzer, Niemeier and Moore
Voting Against: none

The motion carried.

A motion was made by Diefenbaugh and seconded by Knoerzer to approve the 2024-2025 Tax Request Resolution for Gosper County School District 37-0030 as presented. After discussion and on roll call, the Board voted as follows:

Voting For: Gydesen, Diefenbaugh, Huyser, Knoerzer, Niemeier and Moore
Voting Against: None

The motion carried.

A motion was made by Gydesen and seconded by Knoerzer to revise Policy #6007 Senior Recognition. After discussion and on roll call, the Board voted as follows:

Voting For: Gydesen, Diefenbaugh, Huyser, Knoerzer, Niemeier and Moore
Voting Against: None

The motion carried.

A motion was made by Niemeier and seconded by Huyser to revise Policy #6008 Class Rank with revision to start with Class of 2028. After discussion and on roll call, the Board voted as follows:

Voting For: Gydesen, Diefenbaugh, Huyser, Knoerzer, Niemeier and Moore
Voting Against: None

The motion carried.

A motion was made by Diefenbaugh and seconded by Knoerzer to approve Ziemba Roofing Company and ALICAP's roof replacement proposal. Shop and Weight Room roofs totaled by May, 2024 hailstorm. Cost going to the insurance company ($58,832.00). After discussion and on roll call, the Board voted as follows:

Voting For: Gydesen, Diefenbaugh, Huyser, Knoerzer, Niemeier and Moore
Voting Against: None

The motion carried.

A motion was made by Gydesen and seconded by Niemeier to give final approval for 2024 Chevrolet Minotour 14-passenger School bus. $96,350. After discussion and on roll call, The Board voted as follows:

Voting For: Gydesen, Diefenbaugh, Huyser, Knoerzer, Niemeier and Moore
Voting Against: None

The motion carried.

Next regular meeting, October 14, 2024 at 7:30 p.m.

A motion was made by Huyser and seconded by Gydesen to adjourn at 8:22 pm. After discussion and on roll call, the Board voted as follows:

Voting For: Gydesen, Diefenbaugh, Huyser, Knoerzer, Niemeier and Moore
Voting Against: None

The motion carried.

The meeting was duly adjourned.

Respectfully submitted,

Kristy Diefenbaugh, Recording Secretary
Gosper County District 37-0030
a/k/a Elwood Public School