2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 32-0095 Class #: III

Eustis-Farnam Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Frontier 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 is to be Correct

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,333,333.00	$ 3,333,333.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 515,152.00	$ 515,152.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 51,515.00	$ 51,515.00
Total All Funds	$ -	$ 3,900,000.00	$ 3,900,000.00

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

$ 1,635,000.00	Principal
$ 296,061.00	Interest
$ 1,931,061.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 519,883,152

*(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 # 32-0095
Eustis-Farnam 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	448,777.00	3,743,706.00	3,300,000.00	7,043,706.00	730,000.00	5,413,706.00	6,143,706.00	900,000.00	7,043,706.00
Depreciation	505,268.00	605,268.00		605,268.00			605,268.00		605,268.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	40,920.00	270,000.00		270,000.00			270,000.00	-	270,000.00
School Nutrition	82,826.00	302,826.00		302,826.00			302,826.00	-	302,826.00
Bond	-	-	-	-			-	-	-
Special Building	173,450.00	411,423.00	510,000.00	921,423.00			921,423.00		921,423.00
Qualified Capital Purpose Undertaking	1.00	1.00	51,000.00	51,001.00			51,001.00	-	51,001.00
Cooperative	6,713.00	33,713.00		33,713.00			33,713.00	-	33,713.00
Student Fee	1,718.00	1,718.00		1,718.00			1,718.00	-	1,718.00
				-					-
TOTAL ALL FUNDS	1,259,673.00	5,368,655.00	3,861,000.00	9,229,655.00	730,000.00	5,413,706.00	8,329,655.00	900,000.00	9,229,655.00

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)	3,300,000.00	-	510,000.00	51,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	33,333.00	-	5,152.00	515.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,333,333.00	-	515,152.00	51,515.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 275,369.00	$ 125,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
100,000.00	-	20,000.00	-

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	952,722.00	1,776,777.00	3,160,000.00	4,936,777.00	485,000.00	4,003,000.00	4,488,000.00	448,777.00
Depreciation	582,968.00	595,268.00		595,268.00			90,000.00	505,268.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	60,920.00	240,920.00		240,920.00			200,000.00	40,920.00
School Nutrition	67,826.00	177,826.00		177,826.00			95,000.00	82,826.00
Bond	-	-	-	-			-	-
Special Building	1,673,246.00	1,784,746.00	402,186.00	2,186,932.00			2,013,482.00	173,450.00
Qualified Capital Purpose Undertaking	1.00	1.00	-	1.00			-	1.00
Cooperative	14,175.00	21,713.00		21,713.00			15,000.00	6,713.00
Student Fee	1,718.00	1,718.00		1,718.00			-	1,718.00
				-				-
TOTAL ALL FUNDS	3,353,576.00	4,598,969.00	3,562,186.00	8,161,155.00	485,000.00	4,003,000.00	6,901,482.00	1,259,673.00

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	
$	100,000.00

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	1,041,838.00	2,029,545.00	2,688,172.00	4,717,717.00	388,021.00	3,376,974.00	3,764,995.00	952,722.00
Depreciation	756,782.00	768,121.00		768,121.00			185,153.00	582,968.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	79,613.00	264,006.00		264,006.00			203,086.00	60,920.00
School Lunch	34,796.00	179,173.00		179,173.00			111,347.00	67,826.00
Bond	-	-	-	-			-	-
Special Building	162,817.00	2,096,923.00	367,322.00	2,464,245.00			790,999.00	1,673,246.00
Qualified Capital Purpose Undertaking	1.00	1.00	-	1.00			-	1.00
Cooperative	11,685.00	24,685.00		24,685.00			10,510.00	14,175.00
Student Fee	1,718.00	1,718.00		1,718.00			-	1,718.00
				-				-
TOTAL ALL FUNDS	$ 2,089,250.00	5,364,172.00	3,055,494.00	8,419,666.00	388,021.00	3,376,974.00	5,066,090.00	3,353,576.00

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	
$	121,885.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Eustis-Farnam Public Schools
ADDRESS	PO Box 9
CITY & ZIP CODE	Eustis NE 69028
TELEPHONE	(308) 486-3991
WEBSITE	www.efknights.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Alan Smith	Nick Hodge	Nick Hodge
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	(308) 325-7223	(308) 320-0928	(308) 320-0928
EMAIL ADDRESS	alan2louis@gmail.com	nick.hodge@efknights.org	nick.hodge@efknights.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
- [x] Preparer

Eustis-Farnam Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,545,389.00
*(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

920,794.00 ~~902,794.00~~ / 424,855,656.00 = 0.22 ~~0.21~~ % (3)

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

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.22 ~~2.21~~ %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 78,707.64 ~~78,650.10~~

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ 3,624,096.64 ~~3,623,742.10~~
(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) $ 3,900,000.00
(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 # 32-0095

Eustis-Farnam Public Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 43,010.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 43,010.00

Eustis-Farnam 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	3,333,333.00	-	515,152.00	51,515.00
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)	3,333,333.00	-	515,152.00	51,515.00
14	Assessed Valuation	519,883,152	519,883,152	519,883,152	519,883,152
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.641170	0.000000	0.099090	0.009909
16	Total Levy for Compliance	0.750169			

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	$ 3,333,333.00	$ 519,883,152	0.641170
Special Building Fund	$ 515,152.00	$ 519,883,152	0.099090
Bond Fund	$ -	$ 519,883,152	0.000000
Bond Fund	$ -	$ 519,883,152	0.000000
Bond Fund	$ -	$ 519,883,152	0.000000
QCPUF Fund	$ 51,515.00	$ 519,883,152	0.009909
QCPUF Fund	$ -	$ 519,883,152	0.000000
	$ -	$ 519,883,152	0.000000
	$ -	$ 519,883,152	0.000000
	$ -	$ 519,883,152	0.000000
	$ -	$ 519,883,152	0.000000
	$ -	$ 519,883,152	0.000000
	$ -	$ 519,883,152	0.000000
Total	$ 3,900,000.00		$ 0.750169

Must agree to Cover

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

Notice is hereby given that **Eustis-Farnam Public Schools** has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on **December 11, 2023 at 7:00 p.m. at the Library in Eustis, 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	$125,651	$125,651	**$ 251,302.00**
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)*	$28,000	$28,000	$ 56,000.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	$22,000	$22,000	$ 44,000.00
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$1,000	$1,000	$ 2,000.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 176,651.00**	**$ 176,651.00**	**$ 353,302.00**

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Eustis-Farnam Public Schools **Frontier**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Eustis-Farnam Public Schools and the Village of Eustis	April 1, 2004 to indefinite	Village of Eustis provides financial support to the school to help with indoor swimming pool expenses. The school's indoor pool is the only pool in town.
Eustis-Farnam Public Schools and the Village of Eustis	July 15, 2019 to indefinite	Village of Eustis may provide some financial support to the school to help with costs of the school/community wellness center.
ESU #11	2024-25 school year	SPED related services, staff development, technology related support, school nurse, specialized academic related support
Elwood Public Schools	2024-25 school year	Coop all school athletics = Hi-Line Bulls

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Eustis-Farnam Public Schools (32-0095) in Frontier 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 16 day of September, 2024 at 7:00 o'clock, P.M., at 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	$ 3,764,995.00	$ 4,488,000.00	$ 6,143,706.00	$ 900,000.00	$ 3,743,706.00	$ 3,333,333.00
Depreciation	$ 185,153.00	$ 90,000.00	$ 605,268.00		$ 605,268.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 203,086.00	$ 200,000.00	$ 270,000.00	$ -	$ 270,000.00	
School Nutrition	$ 111,347.00	$ 95,000.00	$ 302,826.00	$ -	$ 302,826.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 790,999.00	$ 2,013,482.00	$ 921,423.00		$ 411,423.00	$ 515,152.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 51,001.00	$ -	$ 1.00	$ 51,515.00
Cooperative	$ 10,510.00	$ 15,000.00	$ 33,713.00	$ -	$ 33,713.00	
Student Fee	$ -	$ -	$ 1,718.00	$ -	$ 1,718.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,066,090.00	$ 6,901,482.00	$ 8,329,655.00	$ 900,000.00	$ 5,368,655.00	$ 3,900,000.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,900,000.00	$ 3,900,000.00

Notice of Special Hearing To Set Final Tax Request

Eustis-Farnam Public Schools (32-0095) in Frontier County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 23 day of, September 2024 at 7:00 o'clock P.M., at 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	468,513,293	519,883,152	11%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,636,990.00	3,131,313.00	0.668351	0.602311	6,143,706.00	3,333,333.00	0.641170	-4%	9%
Special Building Fund	2,376,454.00	414,076.00	0.088381	0.079648	921,423.00	515,152.00	0.099090	12%	-61%
Qualified Capital Purpose Undertaking Fund K - 12	1.00	-	0.000000	0.000000	51,001.00	51,515.00	0.009909	#DIV/0!	########
Total	8,013,445.00	3,545,389.00	0.756732	0.681959	7,116,130.00	3,900,000.00	0.750169	-1%	-11%

FORM 2004

NOTICE OF BUDGET HEARIN

Eustis-Farnam Public Schools (32-0

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Sta
day of September, 2024 at 7:00 o'clock, P.M., at Library for the purpose of hear
relating to the following proposed budget and to consider amendments relative t
during regular business hours. For more information on statewide receipts and e
school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budge Disbursem Transf 2024-2 (3)
General	$ 3,764,995.00	$ 4,488,000.00	$ 6,143,
Depreciation	$ 185,153.00	$ 90,000.00	$ 605,
Employee Benefit	$ -	$ -	$
Contingency	$ -	$ -	$
Activities	$ 203,086.00	$ 200,000.00	$ 270,
School Nutrition	$ 111,347.00	$ 95,000.00	$ 302,
Bond	$ -	$ -	$
Special Building	$ 790,999.00	$ 2,013,482.00	$ 921,
Qualified Capital Purpose Undertaking	$ -	$ -	$ 51,
Cooperative	$ 10,510.00	$ 15,000.00	$ 33,
Student Fee	$ -	$ -	$ 1,
	$ -	$ -	$
TOTALS	$ 5,066,090.00	$ 6,901,482.00	$ 8,329,

Proof of Publication

State of Nebraska }
} ss.
County of FURNAS }

Cody Gerlach, being first duly sworn, deposes and says he is the Publisher of Valley Voice (name of publication), a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Cambridge, 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 September 5, 2024 (dates)

Cody Gerlach
(signature)

Subscribed to in my presence and sworn to before me this 6 day of September 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

Eustis-Farnam Public Schools (32-0095) in Frontier 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 16 day of September, 2024 at 7:00 o'clock, P.M., at 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	$ 3,764,995.00	$ 4,488,000.00	$ 6,143,706.00	$ 900,000.00	$ 3,743,706.00	$ 3,333,333.00
Depreciation	$ 185,153.00	$ 90,000.00	$ 605,268.00		$ 605,268.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 203,086.00	$ 200,000.00	$ 270,000.00	$ -	$ 270,000.00	
School Nutrition	$ 111,347.00	$ 95,000.00	$ 302,826.00	$ -	$ 302,826.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 790,999.00	$ 2,013,482.00	$ 921,423.00		$ 411,423.00	$ 515,152.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 51,001.00	$ -	$ 1.00	$ 51,515.00
Cooperative	$ 10,510.00	$ 15,000.00	$ 33,713.00	$ -	$ 33,713.00	
Student Fee	$ -	$ -	$ 1,718.00	$ -	$ 1,718.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,066,090.00	$ 6,901,482.00	$ 8,329,655.00	$ 900,000.00	$ 5,368,655.00	$ 3,900,000.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ -	$ 3,900,000.00	$ 3,900,000.00

ZNEZ

(signature)

Subscribed to in my presence
and sworn to before me this
16 day of September 20 24

Amber A. Webb

Notary Public

Publication Fee $ 192.00

GENERAL NOTARY - State of Nebraska
AMBER A. WEBB
My Comm. Exp. May 9, 2026

FORM 2004

Proof of Publication

State of Nebraska }
} ss.
County of FURNAS }

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

a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Cambridge, 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 September 12, 2024 (dates)

Cody Gerlach
(signature)

Subscribed to in my presence and sworn to before me this 14 day of September 2024

Amber A. Webb
Notary Public

Publication Fee $ 120.00

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

Notice of Special Hearing To Set Final Tax Request

Elsie-Farnam Public Schools (32-0095) in Frontier County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 23 day of September 2024 at 7:00 o'clock P.M. at Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2023-2024	2024-2025	Change
	463,513,293	519,883,152	11%

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	5,636,990.00	3,131,313.00	0.668351	0.602311
Special Building Fund	2,376,454.00	414,076.00	0.088381	0.079648
Qualified Capital Purpose Undertaking Fund K-12	1.00	-	0.000000	0.000000
Total	8,013,445.00	3,545,389.00	0.756732	0.681959

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	6,143,706.00	3,333,333.00	0.641170	-4%	9%
Special Building Fund	921,423.00	515,152.00	0.099090	-12%	-61%
Qualified Capital Purpose Undertaking Fund K-12	51,001.00	51,515.00	0.009909	#DIV/0!	########
Total	7,116,130.00	3,900,000.00	0.750169	-1%	-11%

ZNEZ

Frontier County
Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 19, 2024 at 6:00 P.M at Frontier County Fairgrounds, Stockville, Nebraska.

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on September 4, 2024.
2. Publication in the Valley Voice on September 12, 2024.

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
Medicine Valley Schools	Scott Trimble	$966,595	.42262%	$286,833.00
Maywood Public Schools	Mark Bejot	$767,276	.43523%	$147,570.20
Eustis-Farnam Public Schools	Nick Hodges	$502,354	.20539%	$276,421.35
Frontier County	Darla Walther	$2,683,411	.28609%	$270,227.05

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented *(if applicable)*
Tammy Brown	Cozad, NE	
Doris Davis	North Platte, NE	
Kathy Ruppert	McCook, NE	
Kevin Frink	Maywood, NE	

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

____48____ Total individuals who signed in to attend the Joint Public Hearing

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed.

Signed,

Darla M Walther

Frontier County Clerk (or designee)

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. ___32-0095-2024/25_____

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

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

NOW, THEREFORE, the Governing Body of Eustis-Farnam Public Schools resolves that:

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

General Fund:	$	3,333,333.00
Bond Fund:	$	-
Special Building Fund:	$	515,152.00
Qualified Capital Purpose Undertaking Fund:	$	51,515.00

2. The total assessed value of property differs from last year's total assessed value by 10.96 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 0.681959 per $100 of assessed value.

4. Eustis-Farnam Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.750169 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Eustis-Farnam Public Schools will increase (or decrease) last year's budget by -11.2 percent.

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

Motion by _Jeff Loshonkohl__, seconded by _Tyler Pieper___ to adopt Resolution #32-0095-2024/25___.

Voting yes were:	Voting no were:
Neil Jack	
Michelle Fasse	
Jeff Loshonkohl	
Tyler Pieper	
Alan Smith	

Absent = Nick Toberer

Dated this _23rd_ day of __September___, 2024

Eustis-Farnam Public School Board of Education, District No. 95

Tax Request Hearing

Monday, September 23, 2024, 7:00 p.m.

Pledge of Allegiance

1. Roll call, call the hearing to order at 7:00 p.m.:

A Nick Toberer ✓ Neil Jack ✓ Jeff Loshonkohl

✓ Michelle Fasse ✓ Tyler Pieper ✓ Alan Smith

2. Guests – None

3. Hear testimonies = budget presentation by Mr. Nick Hodge, Superintendent

4. Close hearing at 7:24 p.m.

Motion to approve by Neil, seconded by Jeff.

A Toberer ✓ Loshonkohl ✓ Jack

✓ Fasse ✓ Pieper ✓ Smith

5. Time of adjournment at 7:24 p.m.:

Motion to approve by Michelle, seconded by Al.

A Toberer ✓ Loshonkohl ✓ Jack

✓ Fasse ✓ Pieper ✓ Smith

Eustis-Farnam Public School

Special Meeting Board of Education, District No. 95

Monday, September 23, 2024, 7:00 p.m.

1. Roll call, call the meeting to order at 7:25 p.m.:

✓ Michelle Fasse A Nick Toberer ✓ Neil Jack

✓ Jeff Loshonkohl ✓ Tyler Pieper ✓ Alan Smith

2. Guests – None

3. Action Items – Some action items may require executive session.

3.1 Motion to consider, discuss, and take necessary action to approve and adopt the 2024-2025 budget.

WHEREAS, a public hearing before the Board of Education of Frontier County School district #95 (hereinafter "the Board") was called for the purpose of receiving testimony relating to the 2024-2025 budget for the General, Special Building, Depreciation, Qualified Capital Purpose Undertaking, Employee Benefit, School Lunch, School Activity, Bond and Student Fees Funds:

And WHEREAS, notice of such public hearing was duly given at least five days in advance:

NOW BE IT THEREFORE RESOLVED that the 2024-2025 fiscal year budget be adopted as published and presented:

Roll call vote as follows this 23rd day of September, 2024.

The total budget of general fund expenditures is $6,143,706.00.

Motion to approve by Tyler, seconded by Neil

Nick Toberer YES - NO Absent
Tyler Pieper YES NO
Jeff Loshonkohl YES - NO
Neil Jack YES - NO
Michelle Fasse YES - NO
Alan Smith YES - NO

Tyler Pieper

Secretary, Board of Education

3.2 Motion to consider, discuss, and take necessary action to approve and adopt the proposed tax asking for all funds for the 2024-2025 tax request listed below:

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. ____32-0095-2024/25___

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

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

NOW, THEREFORE, the Governing Body of Eustis-Farnam Public Schools resolves that:

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

   General Fund: $3,333,333.00
   Bond Fund: $0
   Special Building Fund: $515,152.00
   Qualified Capital Purpose Undertaking Fund: $51,515

2. The total assessed value of property differs from last year's total assessed value by 10.96 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 0.681959 per $100 of assessed value.

4. Eustis-Farnam Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.750169 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Eustis-Farnam Public Schools will increase/decrease last year's budget by - 11.2 percent.

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

Motion by Jeff, seconded by Tyler to adopt Resolution # 32-0095-2024/25:

Voting yes were:

Neil
Michelle
Jeff
Tyler
Al

Voting no were:

Absent = Nick Toberer

Dated this 23rd day of September, 2024

4.0 Discussion Items

Preschool addition

5.0 Adjournment

Time of adjournment 7:46 p.m.

Motion to approve by Michelle, Seconded by Jeff

✓ Fasse ✓ Loshonkohl ✓ Jack
A Toberer ✓ Pieper ✓ Smith

Next regular meeting October 14, 2024, 7:00 p.m.

Minutes of Board of Education District #95

Eustis-Farnam Public School

Budget Hearing, Dist. No. 95

Monday, September 23, 2024, 7:00 p.m.

Members

Tyler Pieper

Jeff Loshonkohl

Michelle Fasse

Neil Jack

Alan Smith

Members Absent

Nick Toberer

Others Present

Nick Hodge, Superintendent

Call Meeting To Order

President, Alan Smith, called the meeting to order at 7:00 p.m. Acknowledging the Open Meeting Act poster displayed in the DLL, and declared it a properly publicized meeting and open to the public as per notice published in the Valley Voice on September 12, 2024.

The *Pledge of Allegiance* opened the meeting.

Guests None

Hear Testomonies – budget presentation by Mr. Nick Hodge, Superintendent

Close hearing at 7:24 p.m.

Eustis-Farnam Public School

Special Meeting Board of Education, District No. 95

Monday, September 23, 2024, 7:00 p.m.

Call Meeting To Order

President, Alan Smith, called the meeting to order at 7:25 p.m. Acknowledging the Open Meeting Act poster displayed in the DLL, and declared it a properly publicized meeting and open to the public as per notice published in the Valley Voice on September 12, 2024.

2. Guests = none

3. Action Items – Some action items may require executive session.

3.1 Approved and adopted the 2024-2025 budget.

A motion was made by Pieper and seconded by Jack to approve and adopted the 2024-2025 budget. Voting "aye" Michelle Fasse, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Absent Nick Toberer .Voting 'NAY' none. Motion carried.

3.2 Approved and adopted the 2024-2025 tax request.

A motion was made by Loshonkohl and seconded by Pieper to approve and adopted the proposed tax asking for all funds for the 2024-2025 tax request. Voting "aye" Michelle Fasse, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Absent Nick Toberer .Voting 'NAY' none. Motion carried.

4.0 Discussion items – Preschool addition

5.0 Adjournment – meeting adjourned at 7:46pm

Next regular meeting October 14, 2024, 7:00 pm

Alan Smith, President

Tyler Pieper, Secretary

Eustis-Farnam Public School Board of Education, District No. 95

Tax Request Hearing

Monday, September 23, 2024, 7:00 p.m.

Pledge of Allegiance

1. Roll call, call the hearing to order at 7:00 p.m.:

A Nick Toberer ✓ Neil Jack ✓ Jeff Loshonkohl

✓ Michelle Fasse ✓ Tyler Pieper ✓ Alan Smith

2. Guests – None

3. Hear testimonies = budget presentation by Mr. Nick Hodge, Superintendent

4. Close hearing at 7:24 p.m.

Motion to approve by Neil, seconded by Jeff.

A Toberer ✓ Loshonkohl ✓ Jack

✓ Fasse ✓ Pieper ✓ Smith

5. Time of adjournment at 7:24 p.m.:

Motion to approve by Michelle, seconded by Al.

A Toberer ✓ Loshonkohl ✓ Jack

✓ Fasse ✓ Pieper ✓ Smith

Eustis-Farnam Public School

Special Meeting Board of Education, District No. 95

Monday, September 23, 2024, 7:00 p.m.

1. Roll call, call the meeting to order at 7:25 p.m.:

✓ Michelle Fasse A Nick Toberer ✓ Neil Jack

✓ Jeff Loshonkohl ✓ Tyler Pieper ✓ Alan Smith

2. Guests – None

3. Action Items – Some action items may require executive session.

3.1 Motion to consider, discuss, and take necessary action to approve and adopt the 2024-2025 budget.

WHEREAS, a public hearing before the Board of Education of Frontier County School district #95 (hereinafter "the Board") was called for the purpose of receiving testimony relating to the 2024-2025 budget for the General, Special Building, Depreciation, Qualified Capital Purpose Undertaking, Employee Benefit, School Lunch, School Activity, Bond and Student Fees Funds:

And WHEREAS, notice of such public hearing was duly given at least five days in advance:

NOW BE IT THEREFORE RESOLVED that the 2024-2025 fiscal year budget be adopted as published and presented:

Roll call vote as follows this 23rd day of September, 2024.

The total budget of general fund expenditures is $6,143,706.00.

Motion to approve by Tyler, seconded by Neil

Nick Toberer YES - NO Absent
Tyler Pieper YES - NO
Jeff Loshonkohl YES - NO
Neil Jack YES - NO
Michelle Fasse YES - NO
Alan Smith YES - NO

Tyler Pieper

Secretary, Board of Education

3.2 Motion to consider, discuss, and take necessary action to approve and adopt the proposed tax asking for all funds for the 2024-2025 tax request listed below:

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. ____32-0095-2024/25___

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

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

NOW, THEREFORE, the Governing Body of Eustis-Farnam Public Schools resolves that:

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

   General Fund: $3,333,333.00
   Bond Fund: $0
   Special Building Fund: $515,152.00
   Qualified Capital Purpose Undertaking Fund: $51,515

2. The total assessed value of property differs from last year's total assessed value by 10.96 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 0.681959 per $100 of assessed value.

4. Eustis-Farnam Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.750169 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Eustis-Farnam Public Schools will increase/decrease last year's budget by - 11.2 percent.

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

Motion by Jeff, seconded by Tyler to adopt Resolution # 32-0095-2024/25:

Voting yes were:

Neil
Michelle
Jeff
Tyler
Al

Voting no were:

Absent = Nick Toberer

Dated this 23rd day of September, 2024

4.0 Discussion Items

Preschool addition

5.0 Adjournment

Time of adjournment 7:46 p.m.

Motion to approve by Michelle, Seconded by Jeff

✓ Fasse ✓ Loshonkohl ✓ Jack
A Toberer ✓ Pieper ✓ Smith

Next regular meeting October 14, 2024, 7:00 p.m.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

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

To: EUS/FARN 95

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
EUS/FARN 95-General	3	32-0095		$290,483,093	$502,354	$244,583,082	0.20539%
EUS/FARN 95-Qualified Cap Fund	3	32-0095		$290,483,093	$502,354	$244,583,082	0.20539%
EUS/FARN 95-Special Bldg	3	32-0095		$290,483,093	$502,354	$244,583,082	0.20539%

* 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: EUSTIS-FARNAM SCHOOLS
SUPERINTENDENT'S OFFICE
P O BOX 9
EUSTIS NE 69028

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 EUSTIS-FARNAM #95	3	32-0095	0	146,584,209	281,160	116,808,348	0.24

** 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: EUSTIS-FARNAM 95

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN 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
EUSTIS-FARNAM 95 GENERAL	3	32-0095		$53,599,544	$0	$38,915,478	0.00000%
EUSTIS-FARNAM 95 BLDG	3	32-0095		$53,599,544	$0	$38,915,478	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 JULIE STENGER, Lincoln 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.

Julie Stenger

(signature of county assessor)

08/13/2024

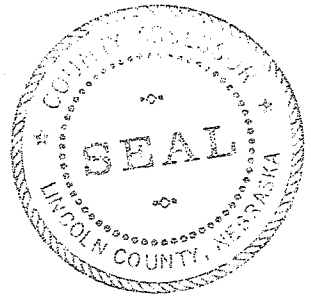
(date)

CC: County Clerk, Lincoln County, NE County

CC: County Clerk where school district is headquartered, if different county, Lincoln 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: EUSTIS-FARNAM PUB SCHOOL
SUPERINTENDENT
P.O. BOX 9
EUSTIS NE 69028-0009

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]
EUS/FARN 95	3	32-0095		29,216,306	137,280	24,548,748	0.56

** 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.

(signature of county assessor)

GOSPER COUNTY ASSESSOR OFFICIAL SEAL ELWOOD, NE

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)

District Number: 32-0095-000
District Name: EUSTIS-FARNAM PUBLIC SCHOOLS
District Phone: (308)486-3991

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	5,164,083
Access to Prior Year's Unused Budget Authority [Maximum Amount: $100,763]	**A-355**	100,763
Total Adjusted Budget Authority	A-361	5,264,846
Total Allowable Budget Authority	A-780	5,264,846

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**	6,143,706
2024/25 Special Grant Funds	B-110	105,850
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	730,000
2024/25 General Fund Lid Exclusions	**B-130**	43,010
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,264,846
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	106,010
2024/25 General Fund Expenditure Growth	B-162	100,763
Adjusted Unused Budget Authority	B-165	5,247
2024/25 Unused Budget Authority	B-170	0

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	5,247

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	2,764,668
2024/25 General Fund Necessary Cash Reserve	**C-300**	900,000
2024/25 Depreciation Fund Total Requirements	**C-310**	605,268
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	1,505,268

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**	519,883,152

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	**D-110**	3,577,787
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	**D-120**	◉Yes ○No
Maximum Amount Allowed:	**D-130**	291,448
Enter the amount approved by the School Board.	**D-140**	291,448
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**	3,869,235
2024/25 Property Tax Request General Fund	**D-210**	3,333,333
2024/25 Property Tax Request Special Building Fund	**D-220**	515,152
2024/25 Total Property Tax Request	**D-230**	3,848,485
2024/25 Unused Property Tax Request Authority	**D-240**	20,750
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	**D-310**	295,128

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

NOTICE OF SPECIAL MEETING RESOLUTION

BOARD OF EDUCATION
SCHOOL DISTRICT NUMBER 32-0095
OF FRONTIER COUNTY

NOTICE IS HEREBY GIVEN, that the motion to consider to adopting resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7% for 2024-25 budget of the Board of Education of School District Number 32-0095 of Frontier County, will be held at 7:00 pm. , on August 12 , 2024 , at the Eustis-Farnam Public School Library at Eustis, NE, which meeting will be open to the public. An agenda for such meeting is kept continuously current, and is available for public inspection at the office of the Superintendent of Schools. A copy of the Public Meeting Act must and will be displayed in the meeting room during the meeting. The chairman will indicate the location of the posted act.

Michelle Fasse
Asst. Secretary Board of Education

ACKNOWLEDGEMENT OF RECEIPT OF NOTICE OF SPECIAL RESOLUTION MEETING

The undersigned members of the Board of Education of School District 95, of Frontier County, hereby acknowledges receipt of advance notice of special resolution meeting of said body and agenda for such meeting held at 7:00, o'clock pm. on August 12, 2024 at Eustis-Farnam Public School, Eustis, NE, to consider to adopting resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7% for 2024-25 budget of the Board of Education of School District Number 32-0095 of Frontier County.

Dated this 12th day of August, 2024.

_____

_____

_____

Michelle L Fassel

_____

_____

I certify that _____ was absent From the city and did not return until after the meetings and hearings and could not be notified.

_____

Secretary Board of Education

NOTICE OF SPECIAL MEETING RESOLUTION BOARD OF EDUCATION SCHOOL DISTRICT NUMBER 32-0095 OF FRONTIER COUNTY

NOTICE IS HEREBY GIVEN, that the motion to consider to adopting resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7% for 2024-25 budget of the Board of Education of School District Number 32-0095 of Frontier County, will be held at 7:00 pm. , on August 12 , 2024 , at the Eustis-Farnam Public School Library at Eustis, NE, which meeting will be open to the public. An agenda for such meeting is kept continuously current, and is available for public inspection at the office of the Superintendent of Schools. A copy of the Public Meeting Act must and will be displayed in the meeting room during the meeting. The chairman will indicate the location of the posted act.
Michelle Fasse
Asst. Secretary 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

July 25, 2024
(dates)

Cody Gerlach
(signature)

Subscribed to in my presence and sworn to before me this 26 day of July 2024

Amber A. Webb
Notary Public

Publication Fee $ 13.79

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

Eustis-Farnam Public Schools

Regular Meeting Board of Education, District No. 95

Monday, August 12, 2024

7:00 p.m.

Pledge of Allegiance

1. **Roll call, call the meeting to order at** 7:00

✓ **Loshonkohl** ✓ **Toberer** ____ **Pieper**

✓ **Jack** ✓ **Fasse** ✓ **Smith**

2. **Guests**

3. **Communications**

4. **Change of Agenda**

5. **Committee Report**

5.1 Board Committees

5.2 Superintendent's Report = financial update, preliminary 2024-25 budget, Legislative special session, active RPAC members, Preschool/Kindergarten playground/front yard, transportation vehicles

5.3 Principal's Report = Before school Open House

5.4 Activity Director's Report = Fall sports off to good start

6. Action Items – Some action items may require executive session.

6.1 Consent Agenda

Approval of agenda

Minutes of July 15, 2024 Regular Meeting

Treasurer's Report

Claims

Transfers

"I move to adopt the consent agenda." May exclude items and consider them individually if you want to discuss or change them.

Motion to approve by Jeff, Seconded by Neil

✓ Loshonkohl ✓ Toberer ✓ Pieper

✓ Jack ✓ Fasse ✓ Smith

6.2 Motion to consider, discuss, and take necessary action to approve the Eustis-Farnam Education Association (EFEA) as the exclusive bargaining agent for the district's non-supervisory certificated staff for 2025-26 school year.

Motion to approve by Tyler, Seconded by Nick

✓ Loshonkohl ✓ Toberer ✓ Pieper

✓ Jack ✓ Fasse ✓ Smith

6.3 Motion to consider, discuss, and take necessary action to approve a resolution updating and implementing school board district policies from KSB School Law.

RESOLUTION IMPLEMENTING POLICIES

WHEREAS, the Board of Education has updated its policies by approving new policies from KSB School Law; and

WHEREAS, the Board elected to review and approve the updated policies over several meetings but not make them the effective policies of the school district until they completed the review; and

WHEREAS, the Board has completed its review and is ready to implement all of the updated policies by this Resolution.

NOW, THEREFORE, BE IT RESOLVED that any updated policies the Board has not already implemented are hereby implemented and become the official policies of the school district, superseding any prior policies.

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board authorizes the Superintendent or Superintendent's designees to make all necessary changes and take any necessary action to implement the updated policies.

Approved by the Board on August 12, 2024.

_____

Board President, Alan Smith

Motion to approve by Michelle**, Seconded by** Nick

✓ Loshonkohl ✓ Toberer ✓ Pieper

✓ Jack ✓ Fasse ✓ Smith

6.4 Motion to consider, discuss, and take necessary action to approve the updated Return to School Plan per American Rescue Plan (ARP) funding that was originally posted July 28, 2020.

Motion to approve by Neil, Seconded by Jeff

✓ Loshonkohl ✓ Toberer ✓ Pieper

✓ Jack ✓ Fasse ✓ Smith

6.5 Motion to consider, discuss, and take necessary action to adopt resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7%.

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 Frontier County School District 32-0095, commonly known as Eustis-Farnam Public Schools (the "School District"), is planning the School District's annual budget for the 2024–2025 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 6 to 6 on the 12th day of August, 2024.

Adam Smith

President of the Board of Education

ATTEST:

Tyler Pieper

Secretary of the Board of Education

Motion to approve by Michelle, Seconded by Neil

✓ Loshonkohl ✓ Toberer ✓ Pieper

✓ Jack ✓ Fasse ✓ Smith

6.6 Consider, discuss and take action to approve the Staff (certified & classified) Handbook for 2024-25 school year.

Motion to approve by Jeff, Seconded by Tyler

✓ Fasse ✓ Toberer ✓ Jack

✓ Loshonkohl ✓ Pieper ✓ Smith

6.7 Consider, discuss and take action to approve the Parent-Student Handbook for 2024-25 school year.

Motion to approve by Nick, Seconded by Michelle

✓ Fasse ✓ Toberer ✓ Jack

✓ Loshonkohl ✓ Pieper ✓ Smith

6.8 Consider, discuss and take action to approve the Coach/Sponsor Handbook for 2024-25 school year.

Motion to approve by Neil, Seconded by Tyler

✓ Fasse ✓ Toberer ✓ Jack

✓ Loshonkohl ✓ Pieper ✓ Smith

6.9 Consider, discuss and take action to approve the Student Activity Handbook for 2024-25 school year.

Motion to approve by Michelle, Seconded by Jeff

✓ Fasse ✓ Toberer ✓ Jack

✓ Loshonkohl ✓ Pieper ✓ Smith

6.10 Motion to consider, discuss, and take necessary action to approve the Chromebook Handbook for the 2024-25 school year.

Motion to approve by Nick, Seconded by Neil

✓ Jeff Loshonkohl ✓ Nick Toberer ✓ Tyler Pieper

✓ Neil Jack ✓ Michelle Fasse ✓ Alan Smith

6.11 Consider, discuss and take action to approve the Emergency Operations Plan (EOP) & Crisis Plan for 2024-25 school year.

Motion to approve by Tyler, Seconded by Nick

✓ Fasse ✓ Toberer ✓ Jack

✓ Loshonkohl ✓ Pieper ✓ Smith

7. Discussion Items

a. Preschool/Kindergarten playground & front yard

B. 2024-25 budget

8.0 Adjournment

Time of adjournment 8:33

Motion to approve by Neil, Seconded by Tyler

✓ Jeff Loshonkohl ✓ Nick Toberer ✓ Tyler Pieper

✓ Neil Jack ✓ Michelle Fasse ✓ Alan Smith

Next meetings:

Tuesday, August 27, 7 p.m....budget workshop & pay end of fiscal year bills

Monday, September 16, 7 p.m....regular September board meeting & budget hearing

Monday, September 23??? (not sure of date as county sets date)...pink post card meeting

Tuesday, September 24??? (next day?)...meeting to approve budget & tax request resolution

(need budget passed/adopted and to state/county by September 30)

MINUTES OF BOARD OF EDUCATION DIST NO. 95

Regular Board Meeting
Eustis School Site
August 12, 2024
7:00 p.m.

Members
Jeff Loshonkohl
Michelle Fasse
Nick Toberer
Neil Jack
Alan Smith
Tyler Pieper – late

Members Absent

Others Present
Nick Hodge, Superintendent
Taylor Jenner, Principal
Bryan Fangmeyer, AD

Call Meeting To Order President, Alan Smith, called the meeting to order at 7:00 p.m. by acknowledging the Open Meeting Act poster displayed in the Library, and declared it a properly publicized meeting and open to the public as per notice published in the Valley Voice August 12, 2024.

The *Pledge of Allegiance* opened the meeting.

Guests None

Communications None

Change of Agenda None

5 Committee Report None

5.1 Board Committees:

5.2 Superintendent's Report Financial update, preliminary 2024-25 budget, Legislative special session, active RPAC members, Preschool/Kindergarten playground/front yard, transportation vehicles

5.3 Principal's Report Before school Open House, teacher inservice, school starts, CPR training, handbooks, cell phone policy, Frontier County Sheriff's office visit, preschool academy

5.4 Activity Director's Report Fall sports off to good start, activities updates, transportation, Sept. 6 high school football game in Eustis at 2 p.m. (school released at 1 p.m.)

6. Action Items –

6.1 Consent Agenda
Approval of agenda Minutes from July 15, 2024 Regular Meeting.

Treasurer's Report
Claims
Transfers

Agenda A motion was made by Loshonkohl and seconded by Jack to approve the consent agenda consisting of the agenda, minutes from the regular meeting on July 15, 2024 treasurer's report, claims, and transfers. Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting "nay" none. Motion carried.

6.2 A motion was made by Pieper and seconded by Toberer to approve the Eustis-Farnam Education Association (EFEA) as the exclusive bargaining agent for the district's non-supervisory certificated staff for 2025-26 school year. Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting "nay" none. Motion carried.

6.3 A motion was made by Fasse and seconded by Toberer to approve a resolution updating and implementing school board district policies from KSB School Law. Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl Neil Jack, Alan Smith and Tyler Pieper. Voting "nay" none. Motion carried.

6.4 A motion was made by Jack and seconded by Loshonkohl to approve the updated Return to School Plan per American Rescue Plan (ARP) funding that was originally posted July 28, 2020. Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting "nay" none. Motion carried.

6.5 A motion was made by Fasse and seconded by Jack to approve a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7%.Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting "nay" none. Motion carried.

6.6 A motion was made by Loshonkohl and seconded by Pieper to approve the Staff (certified & classified) Handbook for 2024-25 school year. Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting "nay" none. Motion carried.

6.7 A motion was made by Toberer and seconded by Fasse to approve the Parent-Student Handbook for 2024-25 school year.Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting "nay" none. Motion carried.

6.8 A motion was made by Jack and seconded by Pieper to approve the Coach/Sponsor Handbook for 2024-25 school year. Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting "nay" none. Motion carried.

6.9 A motion was made by Fasse and seconded by Loshonkohl to approve the Student Activity Handbook for 2024-25 school year.Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting "nay" none. Motion carried.

6.10 A motion was made by Toberer and seconded by Jack to approve the Chromebook Handbook for the 2024-25 school year. Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting "nay" none. Motion carried.

6.11 A motion was made by Pieper and seconded by Toberer to approve the Emergency Operations Plan (EOP) & Crisis Plan for 2024-25 school year. Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting "nay" none. Motion carried.

7.0 Discussion Items a. Preschool/Kindergarten playground & front yard
b. 2024-25 budget

8.0 Adjournment - A motion was made by Jack and seconded by Pieper there being no further business the meeting be adjourned. Voting "aye", Nick Toberer, Michelle Fasse, Neil Jack, Jeff Loshonkohl, Alan Smith and Tyler Pieper. Voting "nay" none. Motion carried.

Meeting adjourned at 8:33 p.m.

Tuesday, August 27, 2024 at 7 p.m. Budget workshop discussion and act to pay end of fiscal year bills.

Next regular board meeting will be held on September 16, 2024 at 7:00 p.m.

Alan Smith
President

Tyler Pieper
Secretary

Claims for August 2024:

To	Amount
B & H	1277.5
Amy Baskerville	50
Blue Cross Blue Shield	804.23
Black Hills Energy	372.1
Bound To Stay Bound Books	299.15
Brenda Davis	99.74
CAMAS Publishing - Clarion/Oxf	165.15
Chad Schimmels	26.42
Consolidated Companies, Inc.	302.15
Country Partners Cooperative	671.64
Cozad Community Hospital	10.78
CUMMINS SALE & SERVICES KEARNE	13653.16
Dawson Public Power District	1585.8
Dawson Pest Control	357.5
Demco Inc.	2645.06
DEPARTMENT OF TREASURY	3574.64
Eustis 66 Service Inc,	36.93
Eustis Mechanic Shop LLC	548.18
First State Bank	8000
GRAHAM TIRE	1678.4
H & J Store	97.89
Hometown Leasing	1197.54
IMAGE LEARNING	1100
Innovative Office Solutions, L	880.21
Integrated Security Solutions,	1494

JAZMAT ENTERPRISES	1143
Jostens	4720.97
JourneyEd.com Inc.	500
JW Pepper	133.99
KSB School Law	899.66
Lexington Regional Health Cent	268.91
Mid-American Research Chemical	3709.36
McGraw-Hill School Education H	102.49
MCI	52.77
Moonlight Electric, LLC	75
MY CENTRAL SUPPLY	555.86
Neb Council School Adm	450
Nebraska Safety Center	100
PERFORMANCE HEALYJ SUPPLY	2171.99
Pony Express Chevrolet	1843.52
Principal Life Ins. Co.	1015.3
School Health Corporation	66.25
School Mate	217.5
Southwest Farm & Auto Supply	84.32
Teacher Created Resources	49.91
VERNIER	357.8
Village Of Eustis	687.07
WageWorks, Inc.	145
Waypoint Bank	11725
Wells Fargo	9840.91
WELLS FARGO 2	9908.91
Zaner-bloser	819.12

NDE 03-056
Revised 6/2024

District Number: 32-0095-000
District Name: EUSTIS-FARNAM PUBLIC SCHOOLS
District Phone: (308)486-3991

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	105,850

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	48,860
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	0
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	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	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	56,990
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

EUSTIS-FARNAM KNIGHTS
504 N Ingalls St
PO Box 9
Eustis, NE 69028-0009
Phone: 308-486-3991
FAX: 308-486-5350

To: Nebraska Auditor of Public Accounts
Nebraska Department of Education
Frontier County Clerk
Dawson County Clerk
Lincoln County Clerk
Gosper County Clerk

From: Nick Hodge, Superintendent, Eustis-Farnam Public Schools

Date: Tuesday, September 24, 2024

Re: 2024-25 Budget Materials Submission for Eustis-Farnam Public Schools

Please find in this submission from the Eustis-Farnam Public Schools:

-School District Budget Form (Cover Page through Page 6)
-Proof of Publication for Notice of Budget Hearing, special hearing to sex tax asking, and notice of property tax authority hearing
-Notice of Budget Hearing and Budget Summary
-Property tax request resolution
-Schedules A, B, and D of the School District Budget Form
-Printed Copy of the LC-2 and Special Grant Funds
-Board minutes showing 70% board approval to request more property taxes
-Copy of Certification of Taxable Value
-Board Minutes showing approval of District Budget
-Interlocal Form

I would ask that you please contact me immediately if you see something amiss or there are any problems with this submission.

Thank you very much for your consideration!

Respectfully,

Nick Hodge, Superintendent
Eustis-Farnam Public Schools