2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 34-0034 **Class #: III**

Freeman Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Gage County

This budget is for the Period SEPTEMBER 1, 2024 through AUGUST 31, 2025

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 4,356,328.00	$ 4,356,328.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 570,781.00		$ 570,781.00
Special Building Fund	$ -	$ 671,039.00	$ 671,039.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 570,781.00	$ 5,027,367.00	$ 5,598,148.00

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

$ 4,275,000.00	Principal
$ 617,450.00	Interest
$ 4,892,450.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 722,177,218

*(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 # 34-0034
Freeman 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	2,640,006.00	5,451,391.00	4,312,765.00	9,764,156.00	828,097.00	7,450,619.00	8,278,716.00	1,485,440.00	9,764,156.00
Depreciation	432,746.00	608,246.00		608,246.00			608,246.00		608,246.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	107,711.00	625,000.00		625,000.00			625,000.00	-	625,000.00
School Nutrition	152,782.00	564,282.00		564,282.00			564,282.00	-	564,282.00
Bond	788,825.00	794,725.00	565,073.00	1,359,798.00			1,359,798.00	-	1,359,798.00
Special Building	472,443.00	500,743.00	664,329.00	1,165,072.00			1,165,072.00		1,165,072.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	1,612.00	20,162.00		20,162.00			20,162.00	-	20,162.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	4,596,125.00	8,564,549.00	5,542,167.00	14,106,716.00	828,097.00	7,450,619.00	12,621,276.00	1,485,440.00	14,106,716.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,312,765.00	565,073.00	664,329.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	43,563.00	5,708.00	6,710.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,356,328.00	570,781.00	671,039.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,696,686.00	$ 280,500.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,220,000.00	145,536.00	49,092.00	-

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	2,540,319.00	5,864,944.00	3,905,110.00	9,770,054.00	587,987.00	6,542,061.00	7,130,048.00	2,640,006.00
Depreciation	169,068.00	463,915.00		463,915.00			31,169.00	432,746.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	119,677.00	529,323.00		529,323.00			421,612.00	107,711.00
School Nutrition	163,791.00	408,354.00		408,354.00			255,572.00	152,782.00
Bond	555,942.00	825,948.00	533,198.00	1,359,146.00			570,321.00	788,825.00
Special Building	259,164.00	367,892.00	605,279.00	973,171.00			500,728.00	472,443.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	5,934.00	15,906.00		15,906.00			14,294.00	1,612.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,813,895.00	8,476,282.00	5,043,587.00	13,519,869.00	587,987.00	6,542,061.00	8,923,744.00	4,596,125.00

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 Worksheet

MOTOR VEHICLE TAXES	
$	280,126.00

County-District # 34-0034

Freeman Public Schools

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,542,230.00	4,781,107.00	4,380,030.00	9,161,137.00	585,315.00	6,035,503.00	6,620,818.00	2,540,319.00
Depreciation	125,695.00	268,868.00		268,868.00			99,800.00	169,068.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	128,800.00	581,726.00		581,726.00			462,049.00	119,677.00
School Lunch	162,606.00	449,348.00		449,348.00			285,557.00	163,791.00
Bond	740,346.00	821,083.00	508,870.00	1,329,953.00			774,011.00	555,942.00
Special Building	434,096.00	651,533.00	183,651.00	835,184.00			576,020.00	259,164.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	7,889.00	18,724.00		18,724.00			12,790.00	5,934.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,141,662.00	7,572,389.00	5,072,551.00	12,644,940.00	585,315.00	6,035,503.00	8,831,045.00	3,813,895.00

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 Worksheet

MOTOR VEHICLE TAXES	
$	268,930.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Freeman Public Schools**
ADDRESS	**415 8th Street**
CITY & ZIP CODE	**Adams, NE 68301**
TELEPHONE	**402-988-2525**
WEBSITE	**freemanpublicschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Shawn Mencl	Andrew Havelka	Andrew Havelka
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-239-5189	402-988-2525 x103	402-988-2525 x103
EMAIL ADDRESS	shawn.mencl@freemanschools.net	andrew.havelka@freemanschools.net	andrew.havelka@freemanschools.net

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

Freeman Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,854,546.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

2024 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
9,051,014.00	/	581,550,380.00	=	1.56 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.56 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 172,821.84

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 5,027,367.84**
(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) $ 5,027,367.00
(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 # 34-0034

Freeman Public Schools

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

Freeman Public Schools

Schedule B - Levies

Levy Limit Compliance

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

Line No		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,356,328.00	570,781.00	671,039.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	570,781.00		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	570,781.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,356,328.00	-	671,039.00	-
14	Assessed Valuation	722,177,218	722,177,218	722,177,218	722,177,218
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.603221	0.000000	0.092919	0.000000
16	Total Levy for Compliance	0.696140			

Levies Expected to be Set by County

NOTE: *The Schedule portion below is to assist with the Levy setting process.*

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 4,356,328.00	$ 722,177,218	0.603221
Special Building Fund	$ 671,039.00	$ 722,177,218	0.092919
Bond Fund	$ 570,781.00	$ 722,177,218	0.079036
Bond Fund	$ -	$ 722,177,218	0.000000
Bond Fund	$ -	$ 722,177,218	0.000000
QCPUF Fund	$ -	$ 722,177,218	0.000000
QCPUF Fund	$ -	$ 722,177,218	0.000000
	$ -	$ 722,177,218	0.000000
	$ -	$ 722,177,218	0.000000
	$ -	$ 722,177,218	0.000000
	$ -	$ 722,177,218	0.000000
	$ -	$ 722,177,218	0.000000
	$ -	$ 722,177,218	0.000000
Total	$ 5,598,148.00		$ 0.775176

Must agree to Cover

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

Superintendent Pay Transparency Notice—Proposed Contract (Dr. Andrew Havelka)

Notice is hereby given that Freeman 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 7:00pm in the Media Center in Adams, 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	$ 150,833.00	$ 150,833.00	**$ 301,666.00**
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)*	$ 26,873.00	$ 26,873.00	$ 53,746.00
• *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*	$ 26,441.00	$ 26,441.00	$ 52,882.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 2,000.00	$ 2,000.00	$ 4,000.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 207,347.00**	**$ 207,347.00**	**$ 414,694.00**

Schedule D

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

DANIEL FREEMAN SCHOOL

TO: **PO BOX 259**
ADAMS NE 68301-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE

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]
SCH 34 FREEMAN	3	34-0034		683,863,077	8,987,705	548,625,825	1.64

** 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 PATRICIA MILLIGAN, GAGE 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.

Patricia Milligan
(signature of county assessor)

August 16, 2024
(date)

COUNTY ASSESSOR Seal

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

DANIEL FREEMAN SCHOOL

PO BOX 259
TO: ADAMS NE 68301-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SCH 34 BOND		34-0034	683,863,077

I PATRICIA MILLIGAN, GAGE 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.

Patricia Milligan
(signature of county assessor)

August 16, 2024
(date)

Seal

CC: County Clerk, GAGE 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: DANIEL FREEMAN 34

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON COUNTY

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
DAN'L FREEMAN G30 GENRL	3	34-0034		$30,380,737	$63,309	$25,807,032	0.24532%
DAN'L FREEMAN G30 SPEC	3	34-0034		$30,380,737	$63,309	$25,807,032	0.24532%

* 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 Terry Keebler, Johnson County 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)

08/15/2024

(date)

CC: County Clerk, Johnson County County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2024

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

To: DANIEL FREEMAN BONDS

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON COUNTY

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
DANIEL FREEMAN G34 BOND	N/A	34-0034	$30,380,737

I Terry Keebler, Johnson County 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)

08/15/2024

(date)

CC: County Clerk, Johnson County County

CC: County Clerk where school district is headquartered, if different county, Johnson 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: DANIEL FREEMAN G34 SCHOOL

TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE 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
DAN-FREEMAN G34 GENERAL	3	34-0034		$4,757,924	$0	$4,153,723	0.00000%
DAN-FREEMAN G34 SPEC BLDG	3	34-0034		$4,757,924	$0	$4,153,723	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 , CHRISTINA M. SMALLFOOT, Otoe 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.

Christina M. Smallfoot
(signature of county assessor)

08/15/2024
(date)

CC: County Clerk, Otoe County, NE County

CC: County Clerk where school district is headquartered, if different county, Otoe 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 DISTRICT BONDS

TAX YEAR 2024

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

To: DANIEL FREEMAN G34 SCHOOL BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE COUNTY, NE

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
DAN-FREE G34 K-12 2005 BOND	Incl. HS		$4,757,924

I , CHRISTINA M. SMALLFOOT, Otoe 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.

Christina M. Smallfoot
(signature of county assessor)

08/15/2024
(date)

CC: County Clerk, Otoe County, NE County

CC: County Clerk where school district is headquartered, if different county, Otoe 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: SCHOOL DISTRICT DANIEL FREEMAN
ATTN: SUPERINTENDENT
PO BOX 259
ADAMS, NE 68301

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

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**
FREEMAN 34 GENERAL	3	34-0034		3,175,480	0	2,963,800	0.00%

** 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 property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

*** 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 Dan Nolte, Lancaster Assessor/ Register of Deeds hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509.

Dan Nolte
(signature of county assessor)

08/16/2024
(date)

CC: County Clerk, Lancaster
CC: County Clerk where school district is headquartered, if different county, Gage

***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.*

CERTIFICATION OF TAXABLE VALUE
FOR SCHOOL DISTRICT BONDS
Tax Year 2024

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

TO: SCHOOL DISTRICT DANIEL FREEMAN
ATTN: SUPERINTENDENT
PO BOX 259
ADAMS, NE 68301

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
FREEMAN 34 BOND		34-0034	3,175,480

I Dan Nolte, Lancaster Assessor/ Register of Deeds hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509.

Dan Nolte
(signature of county assessor)

08/16/2024
(date)

CC: County Clerk, Lancaster
CC: County Clerk where school district is headquartered, if different county, Gage

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.*

The Voice News

P.O. Box 148
Hickman, NE 68372-0148
402-792-2255

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	30408128	DUE DATE	10/5/2024

BILL TO

Freeman Public School
PO Box 259
Adams, NE 68301-0259

THE STATE OF NEBRASKA } SS.
County of Lancaster

Darren P. Ivy, being duly sworn, says that he is the publisher of

VOICE NEWS

News of Otoe, Johnson, Gage, Cass, Lancaster, Douglas, Sarpy & Saunders Counties,

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, Douglas, Sarpy, and Saunders Counties, Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

1	Successive Week(s)
Beginning with the issue of:	9/5/2024
and ending with the issue of:	9/5/2024
Publisher's fee at Legal Rate is:	**$267.00**

Darren P. Ivy

Darren P. Ivy, Publisher

Summary Information	Weekly Cost
Notice of Budget Hearing and Budget Summary - Sept. 5	264.50
Affidavit Fee	2.50

Subscribed and sworn before me, this 5th day of September, 2024

Amanda M. Whitlatch
Notary Public

GENERAL NOTARY - State of Nebraska
AMANDA M. WHITLATCH
My Comm. Exp. January 5, 2028

This document is your Affidavit of Publication and amount that will be on your Invoice.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Freeman Public Schools (34-0034) in Gage County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2024 at 6:30 o'clock, PM, at Freeman Media Center 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	$ 6,620,818.00	$ 7,130,048.00	$ 8,278,716.00	$ 1,485,440.00	$ 5,451,391.00	$ 4,356,328.00
Depreciation	$ 99,800.00	$ 31,169.00	$ 608,246.00		$ 608,246.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 462,049.00	$ 421,612.00	$ 625,000.00	$ -	$ 625,000.00	
School Nutrition	$ 285,557.00	$ 255,572.00	$ 564,282.00	$ -	$ 564,282.00	
Bond	$ 774,011.00	$ 570,321.00	$ 1,359,798.00	$ -	$ 794,725.00	$ 570,781.00
Special Building	$ 576,020.00	$ 500,728.00	$ 1,165,072.00		$ 500,743.00	$ 671,039.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ 12,790.00	$ 14,294.00	$ 20,162.00	$ -	$ 20,162.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 8,831,045.00	$ 8,923,744.00	$ 12,621,276.00	$ 1,485,440.00	$ 8,564,549.00	$ 5,598,148.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 570,781.00	$ 5,027,367.00	$ 5,598,148.00

The Voice News

P.O. Box 148
Hickman, NE 68372-0148
402-792-2255

INVOICE - AFFIDAVIT OF PUBLICATION

INVOICE #	30408129	DUE DATE	10/5/2024

BILL TO
Freeman Public School PO Box 259 Adams, NE 68301-0259

THE STATE OF NEBRASKA } SS.
County of Lancaster }

Darren P. Ivy, being duly sworn, says that he is the publisher of

VOICE NEWS

News of Otoe, Johnson, Gage, Cass, Lancaster, Douglas, Sarpy & Saunders Counties,

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, Douglas, Sarpy, and Saunders Counties, Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

1	Successive Week(s)
Beginning with the issue of:	9/5/2024
and ending with the issue of:	9/5/2024
Publisher's fee at Legal Rate is:	**$163.50**

Darren P. Ivy

Darren P. Ivy, Publisher

Summary Information	Weekly Cost
Notice of Special Hearing to Set Final Tax Request - Sept. 5	161.00
Affidavit Fee	2.50

Subscribed and sworn before me, this 5th day of September, 2024

Amanda M. Whitlatch

Notary Public

GENERAL NOTARY - State of Nebraska
AMANDA M. WHITLATCH
My Comm. Exp. January 5, 2028

This document is your Affidavit of Publication and amount that will be on your Invoice.

Notice of Special Hearing To Set Final Tax Request

Freeman Public Schools (34-0034) in Gage 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 following the budget hearing o'clock , at Freeman Media Center 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	637 101 179	722,177 218	13%

	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	7,922,403.00	3,965,657.00	0.622453	0.549125	8,278,716.00	4,356,328.00	0.603221	-3%	4%
Bond Fund(s) K - 12	1,332,805.00	575,758.00	0.090372	0.079725	1,359,798.00	570,781.00	0.079036	-13%	2%
Special Building Fund	1,323,257.00	888,889.00	0.139521	0.123085	1,165,072.00	671,039.00	0.092919	-33%	-12%
Total	10,578,465.00	5,430,304.00	0.852346	0.751935	10,803,586.00	5,598,148.00	0.775176	-9%	2%

BOE Meeting
Monday, September 9, 2024

Freeman Media Center
415 Eighth Street
Adams, NE 68301

Tiffany Buhr:	Present
Kyle Dorn:	Present
Eldon Ideus:	Present
Anthony Meints:	Present
Shawn Mencl:	Present
Myron Schoen:	Present

Present: 6.

1. Opening Procedures

1.1. Call meeting to order

1.2. Roll Call

1.3. Acknowledge meeting notice and announcement

1.4. Freeman Falcon Spotlight
Solomon Delhay earned academic honors from the College Board Rural or Small Town National Recognition Program. The programs celebrate the hard work of thousands of high school students nationwide to help them showcase their strong academic performance. Eligible students must meet the following criteria to qualify:
·Earn a GPA of B+ (equal to at least 3.3 or 87%-89%) or higher.
·PSAT/NMSQT assessment scores that are within the top 10% of assessment takers in each state for each award program.
·Attend school in a rural area or small town.

Braedon Otto qualified for the Nebraska National Guard in April and completed Basic Training in Fort Leonard Wood, MO. He returned to home last week to begin his senior year. Congratulations Braedon on this accomplishment!

1.5. Communication from the Public

1.6. Approval of Consent Agenda
Motion to approve the consent agenda including minutes of the previous meeting and claims in the amount of $717,767.60. Passed with a motion by Myron Schoen and a second by Eldon Ideus.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea, Myron Schoen: Yea
Yea: 6, Nay: 0
September 2024 Commendations

Secondary Falcon Way August Recognition
7th: Averie Arnt, Millie Garton, Koralynn Kelly, Orson Sisco, Kraten Veerhusen

8th: Jack Buss, Noah Gaytan, Brenna Harms, Grace Lovell

9th: Henry Garton, Harley Grone, Ila Havelka, Drake Lempka, Kourtnie Lougenbeel, Reagan Pfeiffer, Erica Troxel

10th: Taelyn Lang

11th: Bryce Bernhardt, Justin Boyd, Easton Buss, Owen Buss, Tristen Halsey, Tessa Harms, Mason Marcussen, Case Richardson

12th: Seth Dean, Alissa Eisenbarth, Madison Fikar, Aiden Glanz, Addie Little, Rilyn Otto, Joanna Papke, Trevor Reed, Elizabeth Thuemagle, Brady Troxel, Hudson Vetrovsky, Lily Wiese

Cross Country
JCC Invite
JH: Emma Sieh (6th), JJ Pella (8th), Macy Stanley (14th), Godwil Muthiani (10th)
Girls: Trinity Buss (5th), Adisyn Lempka (10th), Jordyn Pella (11th)
Boys: Jobjosiah Muthiani (2nd), Brady Troxel (4th), Emmanuel Muthiani (13th)

Norris Invite
Jobjosiah Muthiani (11th)

Volleyball - Freeman Tournament
Freeman - 1st place

2. Discussion Items

2.1. Discussion regarding future athletic opportunities at Freeman

2.2. Discussion relating to Clark and Enersen Facility Study.

2.3. Receive, discuss, and consider legal advice concerning correspondence from parent attorney and response to same.

2.3.1. Executive Session
Motion to enter closed session at 8:23 p.m. for the protection of public interest to receive, discuss, and consider legal advice concerning correspondence from parent's attorney and response to same. Passed with a motion by Shawn Mencl and a second by Anthony Meints.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea, Myron Schoen: Yea
Yea: 6, Nay: 0
Motion to exit executive session at 8:51. Passed with a motion by Eldon Ideus and a second by Myron Schoen.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea, Myron Schoen: Yea
Yea: 6, Nay: 0

3. Matters Requiring Board Action

3.1. Consideration and possible action to approve the proposed budget for the 2024-25 school year as presented
Motion to approve the proposed budget for the 2024-25 school year as presented. Passed with a motion by Anthony Meints and a second by Kyle Dorn.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea, Myron Schoen: Yea
Yea: 6, Nay: 0

3.2. Consideration and possible action to approve the 2024-25 proposed levy as presented.
Motion to approve Resolution No. 090924-01, a resolution setting the property tax request. Passed with a motion by Eldon Ideus and a second by Myron Schoen.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea, Myron Schoen: Yea
Yea: 6, Nay: 0

3.3. Consideration and possible action to review policies 2001, 2002, 2003, 2004, 2005, 2007, 2008, 2009
Motion to approve the review of policies 2001, 2002, 2003, 2004, 2005, 2007, 2008, 2009. Passed with a motion by Tiffany Buhr and a second by Anthony Meints.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea, Myron Schoen: Yea
Yea: 6, Nay: 0

3.4. Discussion, consideration and possible action relating to school vehicle purchases
Motion to approve the purchase of a 14-passenger activity bus not to exceed purchase price of $122,000. Passed with a motion by Kyle Dorn and a second by Eldon Ideus.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea, Myron Schoen: Yea
Yea: 6, Nay: 0

4. Reports

4.1. Administrative Reports

Mr. Havelka reported on the Rule 10 Safety review conducted last week and website upgrade (Apptegy).

Mr. Wallinger reported on 2024 Homecoming activities, safety audit, teacher evaluations and Mudecas volleyball beginning next week.

Mrs. Sieh reported on elementary assessments, Homecoming activities, and Grandparents Day on Sept 20.

4.2. School Improvement

4.3. Facilities

4.4. Transportation

4.5. Board of Education

5. Announcements

5.1. Next regular meeting: October 14, 2024

6. Adjournment

Motion to adjourn at 8:52 pm. Passed with a motion by Anthony Meints and a second by Tiffany Buhr.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Anthony Meints: Yea, Shawn Mencl: Yea, Myron Schoen: Yea
Yea: 6, Nay: 0

Adams Repair, repairs, $2955.18; Adams Super Foods, food, $104.66; Amazon Capital Services, Inc., supplies, $2425.30; American Red Cross, staff CPR certifications, $210.00; Anderson, Dayna L, classroom supplies, $226.22; Beatrice Mechanical Service, ground level condensing unit replace compressor, $3,481.05; Brening, Rick, classroom supplies, $39.01; Buss, Susan R, scrubs, $37.96; Capital Business Systems, Inc., copiers, $997.83; Cardmember Service, supplies,gas,renewals, $9220.18; Carpets Direct, supplies, $247.10; Cash-Wa Distributing, food, $1,814.51; Cornhusker International Truc, repairs, $276.56; Dietze Music, supplies, $109.80; Diversified Drug Testing, LLC, bus driver testing, $330.00; Diversified Drug Testing, LLC, driver clearinghouse pre-employment, $40.00; Earthgrains Co, food, $646.65; EMC Insurance Companies, 24-25 insurance premiums, $102,084.00; ESU 5, E science and cloud hosting, $21,472.00; FileWave, Inc, ipads/staff/computer lab PCs, $1,902.30; Flesner, Korey, garage sale tools, $210.00; Flesner, Korey, monthly cell phone reimbursement, $55.00; Freeman Lunch Fund, B&A and PK reimbursement, $235.45; Freeman Revolving (Activity) Fund, lunch refund J Anderson, $32.90; Freeman Revolving (Activity) Fund, open house dinner for staff, $170.00; Freeman Revolving (Activity) Fund, staff teas, $56.00; Frontier Cooperative, gas/diesel, $3,297.43; Gramann Insurance Agency, 24-25 work comp renewal, $13,600.00; Grand Island Area Chamber of Commerce, HOH band parade entry, $125.00; Growing Leaders Inc., 24-25 Habitudes renewal, $1,498.00; Havelka, Andrew, monthly cell phone, $100.00; Havelka, Andrew, lunch supplies, $136.75; Health Licensing, 24-25 B&A license fee, $20.00; Hestermann's Repair, def, $250.00; Hiland Dairy, milk, $1,543.05; Huls Body Shop Inc., tow bus 18-1 to Cornhusker Intl, $750.00; Intermedia.net Inc., monthly billing, $116.47; J W Pepper & Son Inc., music, $142.55; KSB School Law, legal, $6,505.58; Lakeshore Learning Materials, LLC, supplies, $56.97; Lampton Welding Supply, supplies, $145.09; Learning Internet Inc., EasyTech K-12 --150 licenses, $1,965.00; Lee French Bleacher Repair, bleacher inspection/repairs, $3,700.00; Live Voice, monthly answering service fee, $81.24; Menards - Lincoln, supplies, $223.70; Micaela Vrtiska, Aug 2024 mileage, $522.60; Mike Williams, Rule 10 Safety Review, $350.00; Mudecas Association, 24-25 dues, $300.00; Ne Council Of School Admin., Havelka 2024 Fall Educators Academy, $150.00; Nebraska Department of Education, MTSS registrations, $250.00; Nebraska Safety Center, 2 hour inservice, $250.00; Norris Public Power, electricity, $13,604.87; Norris, Leslie S, scrubs, $20.40; NVAA District 1, 24-25 district I dues, $270.00; One Source The Background Check Company, background checks, $63.00; Orkin Pest Control, monthly service, $297.98; Perma-bound, books, $107.44; Pioneer Manufacturing Company, field paint, $881.30; Sapp Bros. Petroleum, Inc., def, $22.00; Savvas Learning Company LLC, algebra consumables, $1,728.00; School Specialty, planners, $122.70; Schuerman Welding Inc, welding supplies, $599.80; State of NE, monthly service, $292.87; Sterling Computers Corporation, extended warranty/damage protection (80), $10,940.00;

Sunrise Bakery, staff donuts, $113.50; Sysco Lincoln, food, $6,816.43; Tecumseh Family Health, D Buss physical, $152.00; Tecumseh Family Health, R Pella WC, $381.00; Time Management Systems, monthly fee, $68.90; TK Elevator Corporation, elevator maintenance, $540.02; US Foods, food, $1,000.76; USU/TAESE, Havelka SPED Law Conference, $255.00; Verizon Wireless, final cell phone bill, $15.86; Village Of Adams, monthly billing, $2,191.53; Virco, table/stools, $1,218.68; Voice News, legals, $172.69; WageWorks, monthly fee, $100.00; Weyer, Rebecca, supplies, $238.50; Windstream, monthly service, $108.51; World of Green, Inc, granular fertilizer, $1840.00; BSN Sports, runway sections, $1,798.00; Clark Enersen Partners (The), Pre Bond/Early Design, $3,356.50.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 090924-1

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

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

General Fund:	$	4,356,328.00
Bond Fund:	$	570,781.00
Special Building Fund:	$	671,039.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 13.35 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 0.751935 per $100 of assessed value.

4. Freeman Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.775176 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Freeman Public Schools will increase (or decrease) last year's budget by 2.13 percent.

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

Motion by Ideus, seconded by Schoen to adopt Resolution # 090924-1

Voting yes were:	Voting no were:
Kyle Dorn	
Eldon Ideus	
Anthony Meints	
Shawn Menel	
Myron Schoen	
Tiffany Buhr	

Dated this 9 day of September, 2024

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Freeman Public Schools — SUBDIVISION NAME

Gage — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Freeman Public Schools and Village of Adams	*7/1/21-6/30/24*	*School Community Media Center for additional public hours*
Freeman and Southeast Nebraska Distance Learning Consortium	9/1/23-8/31/24	Membership Fee and Common Equipment
Freeman Public Schools and Educational Service Unit 5	8/1/23-7/31/24	Elementary Science instruction and materials to the public school
Freeman Public Schools and Nebraska Power School Cooperative	9/1/23-8/31/24	Power School support, software, and training to the public school
Freeman Public Schools and Educational Service Unit 5	9/1/23-8/31/24	Technology Coordinator services and support to the public school

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Freeman Public Schools	Gage
SUBDIVISION NAME	COUNTY

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

District Number: 34-0034-000
District Name: FREEMAN PUBLIC SCHOOLS
District Phone: (402)988-2525

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

Checklist (/Budget_Document_Checklist.pdf)

LC-2 has been submitted, but is not complete until the district budget documentation has been uploaded below. Upload a single PDF document.

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit

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

The following documents have been loaded:

No Budget Documents loaded

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

Certified Budget Authority	A-101	7,682,717
Access to Prior Year's Unused Budget Authority [Maximum Amount: $145,719]	A-355	145,719
Total Adjusted Budget Authority	A-361	7,828,436
Total Allowable Budget Authority	A-780	7,828,436

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2024/25 General Fund Budget of Disbursements & Transfers	B-100	8,278,716
2024/25 Special Grant Funds	B-110	0
2024/25 Special Education Budget of Disbursements & Transfers	B-120	828,097
2024/25 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,450,619
2024/25 Unused Budget Authority	B-150	377,817

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

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	1,060,031

2024/25 General Fund Expenditure Growth	B-162	145,719
Adjusted Unused Budget Authority	B-165	914,312
2024/25 Unused Budget Authority	B-170	377,817
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	1,292,129

Additional Budget Authority Approved by Patron

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

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	3,725,422
2024/25 General Fund Necessary Cash Reserve	C-300	1,485,440
2024/25 Depreciation Fund Total Requirements	C-310	608,246
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,093,686

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	722,177,218

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	5,039,741
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	5,039,741
2024/25 Property Tax Request General Fund	D-210	4,356,328
2024/25 Property Tax Request Special Building Fund	D-220	671,039
2024/25 Total Property Tax Request	D-230	5,027,367
2024/25 Unused Property Tax Request Authority	D-240	12,374
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	906,065

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

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

District Number: 34-0034-000
District Name: FREEMAN PUBLIC SCHOOLS
District Phone: (402)988-2525

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	0

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	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	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