2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 35-0001 Class #: III
Garden County
TO THE COUNTY BOARD AND COUNTY CLERK OF
Garden County Board Room-High School Building County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,626,060.00	$ 3,626,060.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 25,253.00	$ 25,253.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 3,651,313.00	$ 3,651,313.00

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

$ -	Principal
$ -	Interest
$ -	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 976,426,420
*(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

NOTE: We have removed the signature from the front cover, but you are now required to remit a copy of the board minutes or resolution where the budget was adopted

Note: If budget is filed electroncially through website, you will receive a confirmation. Confirmations will not be sent if filed by mail or email.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 35-0001
Garden County

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balance) (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	1,234,260.00	3,210,211.00	3,589,799.00	6,800,010.00	1,026,500.00	5,773,510.00	6,800,010.00		6,800,010.00
Depreciation	156,665.00	162,385.00		162,385.00			162,385.00		162,385.00
Employee Benefit	9,693.00	50,243.00		50,243.00			50,243.00		50,243.00
Contingency	-	-		-			-		-
Activities	178,035.00	231,086.00		231,086.00			231,086.00		231,086.00
School Nutrition	72,098.00	311,148.00		311,148.00			311,148.00		311,148.00
Bond	-	-		-			-		-
Special Building	803,272.00	822,272.00	25,000.00	847,272.00			847,272.00		847,272.00
Qualified Capital Purpose Undertaking	-	-		-			-		-
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
				-					-
TOTAL ALL FUNDS	2,456,144.00	4,797,345.00	3,614,799.00	8,412,144.00	1,026,500.00	5,773,510.00	8,412,144.00	-	8,412,144.00

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.

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)	3,589,799.00		25,000.00	
COUNTY TREASURER'S COMMISSION (1% Of TAXES COLLECTED) (Line B)	36,261.00	-	253.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,626,060.00	-	25,253.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 380,058.00	$ 195,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
234,260.00		3,272.00	

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

County-District # 35-0001

Garden County

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,182,789.00	3,158,799.00	3,308,980.00	6,467,779.00	921,550.00	4,311,969.00	5,233,519.00	1,234,260.00
Depreciation	172,985.00	226,385.00		226,385.00			67,500.00	158,885.00
Employee Benefit	24,723.00	88,843.00		88,843.00			79,250.00	9,593.00
Contingency	-	-		-			-	-
Activities	155,301.00	355,801.00		355,801.00			177,765.00	178,036.00
School Nutrition	77,333.00	318,998.00		318,998.00			246,900.00	72,098.00
Bond	-	-		-			-	-
Special Building	835,149.00	861,019.00	25,253.00	886,272.00			83,000.00	803,272.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	11,159.00	11,159.00		11,159.00			11,159.00	-
				-				-
TOTAL ALL FUNDS	2,459,439.00	5,021,004.00	3,334,233.00	8,355,237.00	921,550.00	4,311,969.00	5,899,093.00	2,456,144.00

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	
$	193,200.00

County-District # 35-0001
Garden County

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	1,314,662.00	3,474,853.00	2,917,448.00	6,392,301.00	808,278.00	4,401,234.00	5,209,512.00	1,182,789.00
Depreciation	164,714.00	237,266.00		237,266.00			64,281.00	172,985.00
Employee Benefit	36,965.00	99,919.00		99,919.00			75,196.00	24,723.00
Contingency	-	-		-			-	-
Activities	104,692.00	326,204.00		326,204.00			170,903.00	155,301.00
School Lunch	94,312.00	315,937.00		315,937.00			238,604.00	77,333.00
Bond	-	-		-			-	-
Special Building	1,596,907.00	1,620,569.00	56,539.00	1,677,108.00			841,959.00	835,149.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	10,948.00	11,159.00		11,159.00			-	11,159.00
				-				-
TOTAL ALL FUNDS	$ 3,323,200.00	6,085,907.00	2,973,987.00	9,059,894.00	808,278.00	4,401,234.00	6,600,455.00	2,459,439.00

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	
$	192,203.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Jess Underwood**
ADDRESS	**200 West 2nd street**
CITY & ZIP CODE	**Oshkosh, NE 69154**
TELEPHONE	**308-772-3242**
WEBSITE	**www.gardencountyschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Shelli Peterson	Jess Underwood	Jess Underwood
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	308-772-3242	308-772-3242	308-772-3242
EMAIL ADDRESS		junderwood@gceagles.org	junderwood@gceagles.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

Garden County

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,334,233.00
(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

4,294,140.00 (2024 Real Growth Value per Assessor) / 867,493,750.00 (Prior Year Total Real Property Valuation per Assessor) = 0.50 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.50 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 83,355.83

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ 3,417,588.83
(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) $ 3,651,313.00
(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.

Instructions:
Lines 1-7 will automatically populate based on information entered on the "Basic Data Input" tab and other places of the budget.

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 your information to the County Assessor 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.

See Budget Form Instruction Manual for additional requirements related to the Joint Public Hearing and Postcard requirements.

LB 727, Sec. 49 (2023) Removed the amount to be levied for the payment of principal and interest on bonds issued by a School District from the definition of Property Tax Reques

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 35-0001

Garden County

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)	$ -

DO NOT ADD OR DELETE ROWS, OR MAKE ANY OTHER CHANGES TO THIS SCHEDULE

Garden County
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	3,626,060.00	-	25,253.00	-
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)	3,626,060.00	-	25,253.00	-
14	Assessed Valuation	976,426,420	976,426,420	976,426,420	976,426,420
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.371360	0.000000	0.002586	0.000000
16	Total Levy for Compliance	0.373946			

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	$ 3,626,060.00	$ 976,426,420	0.371360	
Special Building Fund	$ 25,253.00	$ 976,426,420	0.002586	
Bond Fund	$ -	$ 976,426,420	0.000000	
Bond Fund	$ -	$ 976,426,420	0.000000	If you have need for separate Bond levies, put amounts in I11 and I12
Bond Fund	$ -	$ 976,426,420	0.000000	
QCPUF Fund	$ -	$ 976,426,420	0.000000	
QCPUF Fund	$ -	$ 976,426,420	0.000000	If you have need for separate QCPUF Fund, put amount in cell I14
	$ -	$ 976,426,420	0.000000	
	$ -	$ 976,426,420	0.000000	
	$ -	$ 976,426,420	0.000000	
	$ -	$ 976,426,420	0.000000	
	$ -	$ 976,426,420	0.000000	
	$ -	$ 976,426,420	0.000000	
	$ -	$ 976,426,420	0.000000	
Total	$ 3,651,313.00		$ 0.373946	

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (*Name of current o* Jess Underwood

Notice is hereby given that _Garden County _Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on __February 12___, 2024____at _12:00___am/pm at the __High School Board _____Room in Oshkosh 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.) 2

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

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 144,000.00	$ 148,000.00	$ 292,000.00
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*			$ -
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of Insurance*	$ 18,500.00	$ 19,000.00	$ 37,500.00
• *Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district*	$ 29,250.00	$ 30,000.00	$ 59,250.00
• *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*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	$ 190,750.00	$ 197,000.00	$ 387,750.00

Instructions for Completing Schedule D -Superintendent Pay Transparency Act Notice

Schedule D is provided to collect current and future costs to a school district for the services of the school superintendent in accordance with LB 470.

To complete Schedule D, enter the following information (where applicable) into highlighted cells on Schedule D. Row 1 & 2 have been provided to assist with the school publication requirements of LB 470, they are not a required part of this form and may be left incomplete.

Cell Reference	*Item*	*Description*
F4	Contract Length	The number of years that remain until end of the contract.
E11	Base Pay	The total base pay before any deductions.

F14	Extended Contracts	Amount paid if number of days in contract increase. Include extra duty pay, e.g. coaching.
F15	Bonus, Incentive or Performance Pay	Amount paid if specific conditions listed in the contract are met.
F16	Stipends	Additional compensation for additional hours, days worked, or extra duty pay (sports or activities).
F17	All other costs not listed above	Any other additional compensation paid by the district.
F20	Insurance	District cost for health-related insurance (e.g. Health, Dental, Life, Long Term Disability (% rate of salary + benefits)
F21	Cafeteria Plan Stipend	District contribution to the individual's plan. Includes individual's or family deductible.
F22	Cash in lieu of insurance	Amount paid by the district for not participating in the district insurance plan(s).
F24	Employee's share of retirement...	Amount paid by district to cover retirement contribution, deferred compensation, FICA and Medicare traditionally paid by an employee.
F25	District share of retirement	Amount paid by district for the employer share of retirement (9.8775%), FICA (6.2% up to $117,000) and Medicare (1.45%).
F26	IRS value of housing allowance	Amount equal to the fair market rental value of the housing (purchased or provided).
F27	IRS value of vehicle allowance	Amount equal to annual cost of a vehicle – sole use for superintendent (purchased or provided).
F28	Leave days	Estimated leave days used (e.g. 3-year average), additional leave days included in contract, value of unused leave balance from previous year.
F29	Annuities	Amount paid by the district to purchase annuities.
F30	Service Credit Purchase	Amount paid by district to purchase additional school retirement credit.
F31	Association / Membership Dues	Cost of all memberships and fees paid by district.
F32	Cell Phone/Internet Reimbursement	Cost of cell phone and internet bills reimbursed by district.
F33	Relocation reimbursement	Cost of all moving expenses for relocation reimbursed by the district.
F34	Travel allowance reimbursement	Cost transportation paid by the district projected or based on previous year's travel (e.g., mileage, fuel, per diem rate).
F34	Mileage allowance	Monthly mileage allowance paid by district
F36	Educational tuition assistance	Amount to be paid by district for cost of job-related tuition.
F37	All other benefit costs not listed above	Employee's share of any other benefit if paid by the district. (e.g. stipends for expenses).

Interlocal Agreement Report and Trade Name Report. Due September 30th. If the Reports are not filed on time, the Subdivision can be charged a **$20 per day fine until the Reports are filed.** The Reports have been added to this file as a separate tab. If the Subdivision does not have any Interlocal Agreements or Trade Names, please mark the appropriate box on Page 1 to reduce the chance of a fine.

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

	INPUT ↓	
County-District #:	35-0001	
Name of School:	Garden County	
Name of County:	Garden County Board Room-High School Building	*Do not include the word "County"*
Class:	III	
Current School District Taxable Value	976,426,420	*From County Assessor Certification of Taxable Value*
Prior School District Taxable Value	913,744,945	*From Prior Year Budget, Cover Page*
Prior Year TOTAL Property Tax Request	3,334,233.00	*From Prior Year Budget, Cover Page (Total All Funds)*
Prior Year Property Tax Request - All Other Purposes ONLY	3,334,233.00	*From Prior Year Budget, Cover Page (Total of "All Other Purposes" column)*
Prior Year Levy Rate	0.364898	*Prior Year total levy set by County Board*
School District Real Growth Value	4,294,140.00	*From County Assessor Certification of Taxable Value*
School District Prior Year Total Real Property Valuation	867,493,750.00	*From County Assessor Certification of Taxable Value*
Hearing Held On:		
Day of month:	9th	
Month:	September	
Year:	2024	
Time:	11:45	
A.M. or P.M.:	AM	
Location of Hearing:	Garden County Board Room-High School Building	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	9th	
Month:	September	
Year:	2024	
Time:	11:30	
A.M. or P.M.:	AM	
Location of Hearing:	Garden County Board Room-High School Building	

NOTE: Electronic Filers

If you file your budget electronically with the State Auditor, be sure to select your school name on the submission page. If you do not select your school name, the field will revert to Unified School District and the system will not generate a confirmation email receipt.

Note: Helpful information and answers to common questions have been included throughout this Budget Form. This information may be considered a Guidance Document under the Administrative Procedures Act. *This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. (Neb. Rev. Stat. § 84-901.03)*

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Garden County — SUBDIVISION NAME

County Board Room-High School Building — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of Oshkosh	5/1/16-indefinite	use of the city pool
City of Oshkosh	1/30/17-indefinite	use of the auditorium
Regional West Garden County	1/1/16-indefinite	School Nurse
Garden County Road Department	8/1/19-indefinite	Medical Services

Instructions: This form must include ALL agreements the School is a member of.

Interlocal Agreements are contracts or agreements between two or more subdivisions in accordance with the Interlocal Cooperation Act. Statute 13-801

It is the purpose of the Interlocal Cooperation Act to permit local governmental units to make the most efficient use of their taxing authority and other powers by enabling them to cooperate with other localities on a basis of mutual advatage and thereby to provide services and facilities in manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors infuencing the needs and development of local communities. Statute 13-802

Example

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
ABC County, 123 City	7/1/16 to indefinite	911 Dispatching Services	

Note: If you need additional rows, you can add rows or copy the sheet tab to create another page

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Garden County	n County Board Room-High School Building
SUBDIVISION NAME	COUNTY

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

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Garden County 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 Garden County resolves that:

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

General Fund:	$	3,626,060.00
Bond Fund:	$	-
Special Building Fund:	$	25,253.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 6.86 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 0.341473 per $100 of assessed value.

4. Garden County proposes to adopt a property tax request that will cause its tax rate to be 0.373946 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Garden County will increase (or decrease) last year's budget by -6.56 percent.

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

Motion by Paisley seconded by VanNewkirk to adopt Resolution #_____.

Voting yes were:	Voting no were:
Peterson	
VanNewkirk	
Lake	
Paisley	
Ardisson	
Cooper	

Dated this 9th day of Sept, 2024

NOTE 1: If you need separate levies for separate funds your resolution should identify the tax request by fund. #1 should be modified to identify each fund that has a tax levy

NOTE 2: This sample resolution is intended solely to assist political subdivisions. It is not a required form. Each political subdivision is responsible for ensuring the resolution is accurate and complies with all requirements set forth in the State Statutes

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Garden County (35-0001) in Garden County Board Room-High School Building 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 11:45 o'clock, AM, at Garden County Board Room-High School Building for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 5,209,612.00	$ 5,233,519.00	$ 6,800,010.00		$ 3,210,211.00	$ 3,626,060.00
Depreciation	$ 64,281.00	$ 67,500.00	$ 162,365.00		$ 162,365.00	
Employee Benefit	$ 75,196.00	$ 79,250.00	$ 60,243.00		$ 60,243.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 170,903.00	$ 177,765.00	$ 231,086.00		$ 231,086.00	
School Nutrition	$ 236,604.00	$ 246,900.00	$ 311,148.00		$ 311,148.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ 841,959.00	$ 83,000.00	$ 847,272.00		$ 822,272.00	$ 25,253.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -		$ -	$ -
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ -	$ 11,159.00	$ -		$ -	
TOTALS	$ 6,600,455.00	$ 5,899,093.00	$ 8,412,144.00	$ -	$ 4,797,345.00	$ 3,651,313.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,651,313.00	$ 3,651,313.00

Notes:

(1) The example publication included here is solely to hear taxpayer input at the budget hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Budget Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publications include all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

Common Questions

How many days must the notice be published prior to the meeting?

Notice must be published 4 days prior to hearing date. State Statute 13-506 states "For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing.

My notice did not get printed, now what do I do?

If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The 4 day rule still applies. If there is not time to publish and hold meeting prior to the September 30 deadline, your budget will be late and you need to submit as soon as possible.

The Board approved a budget different than what was published?

If the Board approves a budget at the meeting that is different than the published information, you must publish a summary of the changes within 20 days after the date the budget is adopted. File your budget timely, and submit publication of summary of changes once that has been published.

Found a calculation error in the budget after it was adopted, now what?

It has been less than 30 days since adoption of the budget:

If the total amount budgeted changes by less than 1% and the property taxes do not increase, you can correct the forms and submit a new version to the Auditor, County Clerk and Dept. of Education. You are not required to hold a hearing or publish the change.

It has been more than 30 days since adoption of the budget:

You must follow the procedures of amending the budget that are found in Statute 13-511. This includes holding a hearing, publication and then filing the new forms with Auditor, County Clerk and Dept. of Education

The County Assessor changes the certified valuation after the budget and tax request has been adopted.

The change causes the levy to exceed the levy limit.

The budget will need to be amended to reduce the property taxes so that the levy limit is not exceeded. Hearing and publication will depend on if it has been less than 30 days after adoption and if total amount budgeted changes by less than 1%.

The change causes the levy to be reduced

The County Board is responsible to set the levy based on the property tax request amount and the valuation, so a change to the valuation will change the levy set, but will not change the amount collected in taxes. Therefore, the budget will not need to be amended.

Can we hold the hearings the same day as the board meeting to approve the budget and tax request?

LB 148 (2020) states the budget hearing must be held separately from regularly scheduled meeting and cannot be limited by time. Nothing indicates the hearing cannot be held the same day as a meeting.

Notice of Special Hearing To Set Final Tax Request

Garden County (35-0001) In Garden County Board Room-High School Building 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 11:30 o'clock AM, at Garden County Board Room-High School Building 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	913,744,945	976,426,420	7%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change In Tax Rate	Change In Operating Budget
General Fund	6,529,890.00	3,308,980.00	0.362134	0.338887	6,800,010.00	3,626,060.00	0.371360	3%	4%
Special Building Fund	1,654,162.00	25,253.00	0.002764	0.002586	847,272.00	25,253.00	0.002586	-6%	-49%
Total	8,184,052.00	3,334,233.00	0.364898	0.341473	7,647,282.00	3,651,313.00	0.373946	2%	-7%

Notes:

(1) The example publications included here are solely to hear taxpayer input at the tax request hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Tax Request Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publication includes all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

(3) If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. If the tax request does not exceed the allowable growth percentage, you will continue to hold the Special Hearing to set Final Tax Reqeust as has been done in the past.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 35-0001

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	2,275,943.00	2,560,000.00	3,000,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	506,656.00	610,300.00	650,000.00
4	Support Services - Pupils (SPED Related)	2100's	300,360.00	310,400.00	375,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's			
7	Support Services - Instructional	2200's	88,406.00	90,100.00	95,000.00
8					
9	Board of Education	2310	20,843.00	15,500.00	25,000.00
10	Executive Administration Services	2320	177,648.00	185,300.00	195,200.00
11	District Legal Services	2330	906.00	1,000.00	2,500.00
12	Office of the Principal	2410	266,584.00	280,800.00	300,000.00
13	General Administration - Business Services	2500	132,906.00	126,400.00	145,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	609,977.00	400,000.00	700,000.00
15	Vehicle Acquisition & Maintenance	2650			100,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	84,287.00	100,669.00	150,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2752 / 2753	1,202.00	860.00	1,500.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	100,392.00	90,000.00	101,100.00
22	Debt Services	6000			
23	Federal Programs	6000's	353,342.00	350,200.00	390,000.00
24					
25	Transfers to Fund	8000	260,000.00	100,000.00	350,000.00
26	Interfund Loan/Repayment to Fund				
27					
28	BALANCE BUDGET				219,710.00
29					
30	Total Disbursements & Transfers (including SPED)		5,209,512.00	5,233,519.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	808,278.00	921,560.00	1,026,500.00
32	Total Non-Special Education Disbursements & Transfers		4,401,234.00	4,311,959.00	5,773,510.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				6,800,010.00
34	NECESSARY CASH RESERVE				
35	TOTAL REQUIREMENTS				6,800,010.00
36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,314,662.00	1,182,789.00	1,000,000.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1				234,260.00
41	Total Beginning Balance		1,314,662.00	1,182,789.00	1,234,260.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1113	13,663.00	14,500.00	1,400.00
46	Public Power District Sales Tax	1120	21,376.00	22,000.00	21,000.00
47	Motor Vehicle Taxes	1125	192,203.00	193,200.00	195,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1350			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	6,593.00	7,500.00	8,000.00
54	Community Service Activities	1600			
55	Other Local Receipts	1910 / 1920 / 1990	6,600.00	7,200.00	7,500.00
56	Local License Food/Court Fines	1911 / 1921	2,260.00	2,300.00	2,500.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59	Other		1,788.00	1,850.00	1,900.00
60	Interest and Penalties on Property tax		4,113.00	4,200.00	4,300.00
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	19,366.00	19,500.00	19,750.00
66	Other County Sources	2130	6,360.00	7,000.00	7,000.00
67	ESU Receipts	2210	1,727.00	1,900.00	1,800.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	26,924.00	306,610.00	380,058.00
72	Special Education Programs	3120	219,693.00	220,000.00	221,000.00
73	Special Education Transportation	3125	533.00	550.00	560.00
74	Homestead Exemption	3130	18,994.00	19,000.00	
75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	6,988.00	7,000.00	8,500.00
77	Payments for High Ability Learners	3535	3,095.00	3,100.00	3,300.00
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	50,501.00	51,000.00	52,000.00
85	Other				
86	State Categorical Programs	3500's	57,998.00	58,000.00	59,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	369,989.00	370,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	92,919.00	95,000.00	95,000.00
91		4526-4526, 4531			
92			15,935.00	16,000.00	
93					
94	IDEA Programs	4512-4523	54,232.00	55,000.00	56,000.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708			
98	Medicaid Administrative Activities in Public Schools	4709	31,910.00	32,000.00	32,500.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101					
102	ESSER 1-2		66,170.00	350,000.00	
103					
104	Vocational Education (Carl Perkins)	4625			
105	Other Federal Categorical Receipts	4590	19,860.00	22,500.00	23,000.00
106	21 century		50,000.00	50,000.00	50,000.00
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301	29,972.00	33,000.00	30,000.00
113	Sale of Property	5300	189.00	200.00	210.00
114	Transfers from Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			
116	BALANCE BUDGET				686,473.00
117	Other Non-Revenue Receipts	6000	5,805.00	5,900.00	6,200.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From Fund		762,634.00		
120	Total Available Resources Before Property Taxes		3,474,853.00	3,156,799.00	3,210,211.00
121	Personal and Real Property Taxes	1100	2,917,448.00	3,309,980.00	3,589,799.00
122	TOTAL RESOURCES AVAILABLE		6,392,301.00	6,467,779.00	6,800,010.00
123	Less: Disbursements & Transfers		5,209,512.00	5,233,519.00	
124	BALANCE FORWARD		1,182,789.00	1,234,260.00	

PROPERTY TAX RECAP	
1. Tax from Line 121	3,589,799.00
2. Compute County Treasurer's Commission at 1% of tax collections.	36,261.00
3. Total Personal and Real Property Tax Requirement	3,626,060.00

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **35-0001**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		45,505.00	47,500.00	55,000.00
3			8,716.00	9,000.00	11,000.00
4			10,060.00	11,000.00	15,000.00
5					81,385.00
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		64,281.00	67,500.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				162,385.00
14	TOTAL REQUIREMENTS				162,385.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		164,714.00	172,985.00	158,885.00
17	Investments, 9-1				
18	Total Beginning Balance		164,714.00	172,985.00	158,885.00
19	LOCAL SOURCES				
20	Interest	1510	2,552.00	3,400.00	3,500.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	70,000.00	50,000.00	
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		237,266.00	226,385.00	162,385.00
28	Less: Disbursements & Transfers		64,281.00	67,500.00	
29	BALANCE FORWARD		172,985.00	158,885.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **35-0001**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		75,196.00	79,250.00	60,243.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		75,196.00	79,250.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				60,243.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				60,243.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		36,965.00	24,723.00	9,593.00
18	Investments, 9-1				
19	Total Beginning Balance		36,965.00	24,723.00	9,593.00
20	LOCAL SOURCES				
21	Interest	1510	570.00	620.00	650.00
22			12,384.00	13,500.00	
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	50,000.00	50,000.00	50,000.00
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		99,919.00	88,843.00	60,243.00
29	Less: Disbursements & Transfers		75,196.00	79,250.00	
30	BALANCE FORWARD		24,723.00	9,593.00	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **35-0001**

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330			
3	Judgments/Settlements	820			
4					
5					
6					
7	Transfers to General Fund	8000-911			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1510			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

Budgeted Calculation of Maximum Total Disbursements & Transfers

$ 6,800,010.00	x .05 =	340,000.50
(Total Budget of Disbursements & Transfers-General Fund) [From General Fund Line 33]		(Column 3, Line 9 may not exceed this amount)

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **35-0001**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			150,265.00	155,265.00	160,000.00
3			20,638.00	22,500.00	27,000.00
4					44,086.00
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		170,903.00	177,765.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				231,086.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				231,086.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		104,692.00	155,301.00	178,036.00
18	Investments, 9-1				
19	Total Beginning Balance		104,692.00	155,301.00	178,036.00
20	LOCAL SOURCES				
21	Interest	1510	1,122.00	1,500.00	1,550.00
22	Activities Receipts	1790	29,465.00	33,000.00	34,500.00
23	Admissions	1710	11,634.00	12,500.00	13,000.00
24	To balance budget		3,089.00	3,500.00	4,000.00
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	100,000.00	75,000.00	
27			76,202.00	75,000.00	
28	TOTAL RESOURCES AVAILABLE		326,204.00	355,801.00	231,086.00
29	Less: Disbursements & Transfers		170,903.00	177,765.00	
30	BALANCE FORWARD		155,301.00	178,036.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **35-0001**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	72,562.00	74,000.00	75,000.00
3	Employee Benefits	200's	12,002.00	13,500.00	14,200.00
4	Purchased Services	300 / 400	4,242.00	4,400.00	4,800.00
5	Supplies & Materials (Excluding Food)	610	10,545.00	11,000.00	12,500.00
6	Food	630	139,253.00	144,000.00	150,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739			54,648.00
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		238,604.00	246,900.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				311,148.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				311,148.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		94,312.00	77,333.00	72,098.00
18	Investments, 9-1				
19	Total Beginning Balance		94,312.00	77,333.00	72,098.00
20	LOCAL SOURCES				
21	Interest	1510	1,215.00	1,515.00	1,650.00
22	Sale of Lunches/Milk	1610-1650	38,901.00	42,000.00	43,000.00
23			1,472.00	1,550.00	1,650.00
24	STATE SOURCES				
25	State Reimbursement	3150	1,807.00	2,600.00	2,750.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	138,230.00	144,000.00	150,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	40,000.00	50,000.00	40,000.00
32					
33	TOTAL RESOURCES AVAILABLE		315,937.00	318,998.00	311,148.00
34	Less: Disbursements & Transfers		238,604.00	246,900.00	
35	BALANCE FORWARD		77,333.00	72,098.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 35-0001

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Ad Val Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rata Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	8200			
30					
31	Interfund Loan/Repayment From Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

-
-

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

School District Total Debt Outstanding as of September 1, 2024

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

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

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

Fiscal Year	Principal	Interest	Total
2024-2025			$ -
2025-2026			$ -
2026-2027			$ -
2027-2028 and thereafter			$ -
Total All Years	$ -	$ -	$ -

BUDGET STATEMENT AND CERTIFICATION OF TAX — County-District # 35-0001

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600			
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720	79,425.00	83,000.00	847,272.00
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To Fund		762,534.00		
10	Total Disbursements & Transfers		841,959.00	83,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				847,272.00
12	TOTAL REQUIREMENTS				847,272.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		1,596,907.00	835,149.00	800,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				3,272.00
17	Total Beginning Balance		1,596,907.00	835,149.00	803,272.00
18	LOCAL SOURCES				
19	Cardline Tax	1115	200.00	220.00	225.00
20	Interest	1510	17,171.00	18,200.00	18,500.00
21			316.00	350.00	
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	281.00	300.00	
25	Pro-Rate Motor Vehicles	3160	227.00	250.00	275.00
26					
27	Property Tax Credit	3131	5,467.00	6,550.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From Fund				
36	Total Available Resources Before Property Taxes		1,820,569.00	861,019.00	822,272.00
37	Personal and Real Property Taxes	1100	56,539.00	25,253.00	25,000.00
38	TOTAL RESOURCES AVAILABLE		1,877,108.00	886,272.00	847,272.00
39	Less: Disbursements & Transfers		841,959.00	83,000.00	
40	BALANCE FORWARD		835,149.00	803,272.00	

PROPERTY TAX RECAP

1. Tax From Line 37	25,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	263.00
3. Total Personal and Real Property Tax Requirement.	25,263.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 35-0001

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1610			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rata Motor Vehicle	3160			
24					
25	Property Tax Credit	3131			
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

1. Tax From Line 33	
2. Compute County Treasurer's Commission at 1% of tax requirement.	-
3. Total Personal and Real Property Tax Requirement.	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **35-0001**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **35-0001**

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities			11,159.00	
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	11,159.00	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1		10,948.00	11,159.00	
20	Investments, 9-1				
21	Total Beginning Balance		10,948.00	11,159.00	-
22	LOCAL SOURCES				
23	Interest	1510	211.00		
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		11,159.00	11,159.00	-
35	Less: Disbursements		-	11,159.00	
36	BALANCE FORWARD		11,159.00	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

District Number: 35-0001-000
District Name: GARDEN COUNTY SCHOOLS
District Phone: (308)772-3242

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

Checklist

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

Certified Budget Authority	A-101	5,663,012
Access to Prior Year's Unused Budget Authority [Maximum Amount: $110,498]	A-355	110,498
Total Adjusted Budget Authority	A-361	5,773,510
Total Allowable Budget Authority	A-780	5,773,510

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	6,800,010
2024/25 Special Grant Funds	B-110	0
2024/25 Special Education Budget of Disbursements & Transfers	B-120	1,026,500
2024/25 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,773,510
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	639,241

2024/25 General Fund Expenditure Growth	B-162	110,498
Adjusted Unused Budget Authority	B-165	528,743
2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	528,743

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	3,060,004
2024/25 General Fund Necessary Cash Reserve	C-300	0
2024/25 Depreciation Fund Total Requirements	C-310	162,385
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	162,385

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	976,426,420

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	3,363,709
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	292,318
Enter the amount approved by the School Board.	D-140	292,318
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	3,656,027
2024/25 Property Tax Request General Fund	D-210	3,626,060
2024/25 Property Tax Request Special Building Fund	D-220	25,253
2024/25 Total Property Tax Request	D-230	3,651,313
2024/25 Unused Property Tax Request Authority	D-240	4,714

Total Property Tax Reduced as a result of Increased SPED & Foundation Aid	D-310	312,586

Recalculate LC-2 after making changes to individual lines *(Form not saved)*	Recalculate LC-2
Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)*	Save LC-2
Submit completed LC-2 to NDE. You can upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)*	Log Out

AFFADAVIT OF PUBLICATION

STATE OF NEBRASKA) s.s.
COUNTY OF GARDEN)

Emma Christiansen, being first duly sworn, says she is an employee of the **GARDEN COUNTY NEWS,** a legal newspaper under the laws of the State of Nebraska, published weekly in regular and entire issues of said newspaper for 1 week, commencing with the issue dated, August 28, 2024 and ending with the issue dated, August 28, 2024.

Signature

Subscribed and sworn before me this 28th day of August 2024.

Notary Public

GENERAL NOTARY - State of Nebraska
HANNAH S. ROCKAFELLOW
My Comm. Exp. Sept. 16, 2026

Publication Fees: $115.50

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Garden County (35-0001) in Garden County Board Room-High School Building 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 11:45 o'clock, AM, at Garden County Board Room-High School Building for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 5,209,512.00	$ 5,233,519.00	$ 6,800,010.00		$ 3,210,211.00	$ 3,626,060.00
Depreciation	$ 64,281.00	$ 67,500.00	$ 162,385.00		$ 162,385.00	
Employee Benefit	$ 75,196.00	$ 79,250.00	$ 60,243.00		$ 60,243.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 170,903.00	$ 177,765.00	$ 231,086.00		$ 231,086.00	
School Nutrition	$ 238,604.00	$ 246,900.00	$ 311,148.00		$ 311,148.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ 841,959.00	$ 83,000.00	$ 847,272.00		$ 822,272.00	$ 25,253.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -		$ -	$ -
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ -	$ 11,159.00	$ -		$ -	
TOTALS	$ 6,600,455.00	$ 5,899,093.00	$ 8,412,144.00	$ -	$ 4,797,345.00	$ 3,651,313.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ -	$ 3,651,313.00	$ 3,651,313.00

ZNEZ

Publish: August 28, 2024

AFFADAVIT OF PUBLICATION

STATE OF NEBRASKA) s.s.
COUNTY OF GARDEN)

Emma Christiansen, being first duly sworn, says she is an employee of the **GARDEN COUNTY NEWS,** a legal newspaper under the laws of the State of Nebraska, published weekly in regular and entire issues of said newspaper for 1 week, commencing with the issue dated, August 28, 2024 and ending with the issue dated, August 28, 2024.

Signature

Subscribed and sworn before me this 28th day of August 2024.

Notary Public

GENERAL NOTARY - State of Nebraska
HANNAH S. ROCKAFELLOW
My Comm. Exp. Sept. 16, 2026

Publication Fees: $55.00

Notice of Special Hearing To Set Final Tax Request

Garden County (35-0001) in Garden County Board Room-High School Building 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 11:30 o'clock AM, at Garden County Board Room-High School Building 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	912,744,945	976,426,420	7%

	2023-2024 Budget Information				2024-2025 Budget Information				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,526,890.00	3,308,930.00	0.362134	0.333887	6,600,010.00	3,626,060.00	0.371369	3%	4%
Special Building Fund	1,654,162.00	25,253.00	0.002764	0.002586	847,272.00	25,253.00	0.002586	-6%	-49%
Total	8,164,052.00	3,334,233.00	0.364898	0.341473	7,447,282.00	3,651,313.00	0.373946	2%	-7%

Notes:
(1) The example publications included here are solely to hear taxpayer input at the tax request hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Tax Request Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publication includes all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

(3) If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless, if the tax request does not exceed the allowable growth percentage, you will continue to hold the Special Hearing to set Final Tax Request as has been done in the past.

ZNEZ

Publish: August 28, 2024

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: GARDEN COUNTY SCHOOL DISTRICT
SUPERINTENDENT
PO BOX 230
OSHKOSH, NE 69154

TAXABLE VALUE LOCATED IN THE COUNTY OF MORRILL

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]
GARDEN CO HIGH 1	3	35-0001		108,121,276	8,795	92,057,064	0.01

** 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 ROSE M NELSON, MORRILL 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~~.

Rose M. Nelson
(signature of county assessor)

8-14-2024
(date)

SEAL OF THE MORRILL COUNTY ASSESSOR

CC: County Clerk, MORRILL 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: GARDEN COUNTY HIGH 1
JESS UNDERWOOD, SUPERINTENDENT
200 WEST 4TH STREET
OSHKOSH, NE 69154

TAXABLE VALUE LOCATED IN THE COUNTY OF GARDEN

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]
GARDEN CO HIGH 1	3	35-0001	0	858,686,541	4,274,930	766,406,409	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 CLINT ROBERTSON, GARDEN 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)

GARDEN COUNTY COUNTY ASSESSOR OFFICIAL SEAL OSHKOSH, NEBRASKA

8/13/24
(date)

CC: County Clerk, GARDEN 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}

GARDEN COUNTY HI 1

TO: PO BOX 230
OSHKOSH NE 69154

TAXABLE VALUE LOCATED IN THE COUNTY OF KEITH

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]
GARDEN CO HIGH 1 35-0001	3	35-0001		9,618,603	10,415	9,030,277	0.12

** 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 SHANDRA MCNERNEY, KEITH 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)

8-15-24
(date)

CC: County Clerk, KEITH 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)

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

2024 - 2025
Budget Waiver Form

YES	NO	
✔		My subdivision will NOT have a property tax request or receive state aid as defined in section 13-518 for budget year 2024-2025

Note: If your subdivision WILL have a property tax request or receive state aid, the subdivision must complete and file a budget form with the County and State Auditor's Office by **September 30, 2024**

✔		Did the subdivision have any Interlocal Agreements, Joint Public Agencies, or operate under a different Trade Name, Corporate Name, or Business Name during the period July 1, 2023 through June 30, 2024?

Note: If yes, please submit the Report of Joint Public Agencies and Interlocal Agreements by **September 30, 2024.** This form is available at auditors.nebraska.gov

IMPORTANT: Failure to file the report by September 30th each year may result in a $20 per day late fee

Subdivsion Name: Garden County Schools

County Located In: Garden County, Oskhosh

Correspondence:

Name: Jess Underwood

Title: Superintendent

Address: 200 West 4th Street

City: Oshkosh

Zip Code: 69154

Phone Number: 308 772-3242

Email: junderwood@gceagles.org

Reminder: The subdivision must still file an audit report or request an audit waiver.

Where to file Form:

Online: auditors.nebraska.gov

Mail: Nebraska Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Questions on Form:

Jeff Schreier - Audit Manager
Email: jeff.schreier@nebraska.gov
Phone: 402-471-2111
Fax: 402-471-3301

Garden County Public Schools
Regular Meeting Minutes
September 9, 2024
11:50 am

The following Special Hearing for Budget and Tax Request meeting of the Board of Education of Garden County Schools was convened in open and public session on *Monday, September 9, 2024*, in the boardroom at Garden County High School (200 West 4th St.) in Oshkosh, NE. The following Board members were present or absent:

Present: Jeff Cooper, Matthew Ardissono, Shelli Peterson, Kolby VanNewkirk, Andrea Lake and Rich Paisley

1. President Peterson opened the Budget/Tax Request hearing for the 24-25 School Budget at 11:51.
2. No Visitors
3. President Peterson closed the Tax Request Hearing at 11:59

The following Regular Meeting of the Board of Education of Garden County Schools was convened in open and public session on Monday, September 9, 2024, in the boardroom at Garden County High School (200 West 4th St.) in Oshkosh, NE. The following Board members were present or absent: NONE

Present: Kolby VanNewkirk, Andrea Lake, Matthew Ardissono, Shelli Peterson, Jeff Cooper, and Rich Paisley

Absent: none

Also present: Superintendent Jess Underwood, Principal Jason Spady, Principal Rita Nickel

Guests: Mrs. Houser, Mr. Peetzke, Emily Schooley, Kristen Beberniss, Candice Ardissono, Jessica Elliot, Joey Kupper, Blake Dean, and Hayzen Elliot.

1. President Peterson called the regular meeting to order at 12:00 PM.

Announcement of Open Meetings Act Posting

At the beginning of this meeting, President Peterson announced and informed the public that a current copy of the Open Meetings Act was posted on the east wall of the meeting room.

2. The Pledge of Allegiance was recited.
3. The motion was made by **Cooper** and seconded by **Paisley** to approve the regular meeting minutes and claims for $191,303.83 General fund, $144,239.19 Building fund, $26,798.37 Lunch fund. Roll call vote: Ardissono-Aye, Peterson-Aye, Lake-Aye, Paisley-Aye, Cooper-Aye, VanNewkirk-Aye. Motion carried.
4. Guest: 1. Mrs. Elliot spoke to the board about adding baseball as a High School sport in the spring. 2. FCCLA girls and sponsor talked about the National Convention in Seattle, Washington this summer and what the experience was like.
5. Reports
   A. Board committee reports: Safety/Transportation: ALICAP Report. School Board Conference in Omaha in November. Finance: Start of New Budget and what was carried over from last year's budget. Postcard bill and the courthouse on September 18. ESSA III report to the board and the September 30 deadline for spending COVID-19 money.

Principal report: Mr. Spady and Mrs. Nickel talked about the first weeks of school, Testing for Fall, Teachers Certificates renewal, Pumpkin Patch field trips, and Mid-Term grades.

6. Discussion items/Action items:
   A. Motion made by **Ardissono**, seconded by **Paisley**, to approve 2024/2025 Budget. Roll call vote: Lake-Aye, Paisley-Aye, VanNewkirk-Aye, Peterson-Aye, Ardissono-Aye, Cooper-Aye. Motion carried.
   B. Motion made by **Paisley**, seconded by **VanNewkirk**, to approve the school district Tax Request for the 24-25 School Year. Roll call vote: Paisley-Aye, Peterson-Aye, VanNewkirk-Aye, Ardissono-Aye, Lake-Aye, Cooper-Aye Motion carried.
   C. Motion made by **Ardissono**, second by **Cooper**, to approve the Carney Scholarships for Aubrey Evens. Roll call vote: Lake-Aye, Paisley-Aye, VanNewkirk-Aye, Peterson-Aye, Ardissono-Aye, Cooper-Aye. Motion carried.
   D. Motion made by **Lake** and seconded by **VanNewkirk** to approve the Garden County Education Association as the exclusive bargaining agent for the 24-25 school year. Roll call vote: Lake-Aye, Paisley-Aye, VanNewkirk-Aye, Peterson-Aye, Ardissono-Aye, Cooper-Aye. Motion carried
7. President Peterson adjourned the meeting at 1:12 PM.
8. Date and time of next regular meeting: October 14, 2024, at 12:00 PM.

DATED this 9th day of September 2024

GARDEN COUNTY SCHOOL DISTRICT
(35-0001)
BY: Shelli Peterson, President

ATTEST: Andrea Lake, Secretary
Jess Underwood, Superintendent

The mission of Garden County Schools is to Inspire, Integrity, and Responsibility.

Oshkosh, Nebraska
September 17, 2024

JOINT PUBLIC HEARING REPORT:

Under statute 77-1633, a Joint Public Hearing was held on September 17, 2024, at 6:04 p.m. at the Garden County Courthouse (District Courtroom). Notice of the Public Hearing postcards mailed to all affected property taxpayers by the County Assessor on September 17, 2024, at least 10 days prior to the meeting. All proceedings hereafter shown were taken while the convened meeting was open to the public.

Mr. Underwood called the hearing to order at 6:00 p.m. and acknowledged that the Open Meeting Laws and Garden County Board Meeting Guidelines are posted on the meeting room wall.

In attendance were: Dannelle Paulsen, Dixann Krajewski, Mindy Kezar, Ted Miller, Terry Jessen, Jack and Connie Parker, Clint Robertson, Rita Nickel, Brandon Dreiling

Mr. Underwood, Superintendent, introduced himself and represented the Garden Count school district. Mr. Underwood gave a presentation on the increase in tax asking for Garden County Schools. He gave the reasoning for the increase and why the board of education permitted him to exceed the tax asking and growth for the school district.

Public Comment/Questions: Clint Robertson, Terry Jessen, Danelle Paulsen, Jack Parker, Connie Parker.

A total of 11 people, signed in to attend the joint public hearing.

After all members of the public present were given a reasonable amount of time to provide input on the proposed property tax requests, the hearing was adjourned at 6:35 p.m.

Jess Underwood
Garden County Superintendent