2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 43-0079 **Class #: 3**

Hayes Center Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Hayes 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	$ -	$ 2,803,030.00	$ 2,803,030.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 80,808.00		$ 80,808.00
Special Building Fund	$ -	$ 90,909.00	$ 90,909.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 80,808.00	$ 2,893,939.00	$ 2,974,747.00

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

$ 400,000.00	Principal
$ 2,318.75	Interest
$ 402,318.75	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 457,571,280

*(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 # 43-0079
Hayes Center 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	1,333,665.00	2,022,127.00	2,775,000.00	4,797,127.00	310,000.00	4,142,867.00	4,452,867.00	344,260.00	4,797,127.00
Depreciation	377,955.00	477,955.00		477,955.00			477,955.00		477,955.00
Employee Benefit	18,132.00	35,532.00		35,532.00			35,532.00	-	35,532.00
Contingency	-	-		-			-		-
Activities	122,050.00	230,050.00		230,050.00			230,050.00	-	230,050.00
School Nutrition	16,188.00	147,438.00		147,438.00			147,438.00	-	147,438.00
Bond	347,986.00	353,161.00	80,000.00	433,161.00			433,161.00	-	433,161.00
Special Building	114,795.00	129,245.00	90,000.00	219,245.00			219,245.00		219,245.00
Qualified Capital Purpose Undertaking	23,260.00	23,760.00	-	23,760.00			23,760.00	-	23,760.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,354,031.00	3,419,268.00	2,945,000.00	6,364,268.00	310,000.00	4,142,867.00	6,020,008.00	344,260.00	6,364,268.00

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)	2,775,000.00	80,000.00	90,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	28,030.00	808.00	909.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	2,803,030.00	80,808.00	90,909.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 218,546.00	$ 85,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
430,875.00	18,364.00	28,827.00	-

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	1,195,519.00	2,190,636.00	2,475,832.00	4,666,468.00	275,926.00	3,056,877.00	3,332,803.00	1,333,665.00
Depreciation	324,532.00	436,113.00		436,113.00			58,158.00	377,955.00
Employee Benefit	20,501.00	28,633.00		28,633.00			10,501.00	18,132.00
Contingency	-	-		-			-	-
Activities	108,324.00	212,848.00		212,848.00			90,798.00	122,050.00
School Nutrition	42,182.00	124,540.00		124,540.00			108,352.00	16,188.00
Bond	395,290.00	423,699.00	127,485.00	551,184.00			203,198.00	347,986.00
Special Building	51,323.00	82,009.00	79,065.00	161,074.00			46,279.00	114,795.00
Qualified Capital Purpose Undertaking	22,474.00	23,260.00	-	23,260.00			-	23,260.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	2,160,145.00	3,521,738.00	2,682,382.00	6,204,120.00	275,926.00	3,056,877.00	3,850,089.00	2,354,031.00

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	
$	**91,696.00**

County-District # 43-0079

Hayes Center 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	1,303,696.00	2,078,920.00	2,586,370.00	4,665,290.00	263,197.00	3,206,574.00	3,469,771.00	1,195,519.00
Depreciation	276,824.00	378,398.00		378,398.00			53,866.00	324,532.00
Employee Benefit	17,573.00	38,335.00		38,335.00			17,834.00	20,501.00
Contingency	-	-		-			-	-
Activities	106,928.00	212,345.00		212,345.00			104,021.00	108,324.00
School Lunch	44,076.00	144,060.00		144,060.00			101,878.00	42,182.00
Bond	466,611.00	483,334.00	116,111.00	599,445.00			204,155.00	395,290.00
Special Building	62,609.00	69,950.00	-	69,950.00			18,627.00	51,323.00
Qualified Capital Purpose Undertaking	56,753.00	56,901.00	-	56,901.00			34,427.00	22,474.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 2,335,070.00	3,462,243.00	2,702,481.00	6,164,724.00	263,197.00	3,206,574.00	4,004,579.00	2,160,145.00

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	
$	83,478.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Hayes Center Public School**
ADDRESS	**PO Box 8**
CITY & ZIP CODE	**Hayes Center, NE 69032**
TELEPHONE	**308-286-5600**
WEBSITE	**www.hccardinals.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Toby Cox	Tony Primavera	Jeanne Bishop
TITLE /FIRM NAME	Chairperson	Superintendent	Office Manager
TELEPHONE	308-340-8846	308-286-5600	308-286-5600
EMAIL ADDRESS	tobycox@hccardinals.org	tprimavera@hccardinals.org	jbishop@hccardinals.org

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [x] Preparer

Hayes Center Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 2,852,273.00
*(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)
750,800.00	/	389,793,417.00	=	0.19 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.19 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 62,464.78

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 2,914,737.78**
(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) $ 2,893,939.00
(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 # 43-0079

Hayes Center 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)	$ -

Hayes Center 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	2,803,030.00	80,808.00	90,909.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	80,808.00		-
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)**	-	80,808.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	2,803,030.00	-	90,909.00	-
14	Assessed Valuation	457,571,280	457,571,280	457,571,280	457,571,280
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.612589	0.000000	0.019868	0.000000
16	Total Levy for Compliance	0.632457			

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	$ 2,803,030.00	$ 457,571,280	0.612589
Special Building Fund	$ 90,909.00	$ 457,571,280	0.019868
Bond Fund	$ 80,808.00	$ 457,571,280	0.017660
Bond Fund	$ -	$ 457,571,280	0.000000
Bond Fund	$ -	$ 457,571,280	0.000000
QCPUF Fund	$ -	$ 457,571,280	0.000000
QCPUF Fund	$ -	$ 457,571,280	0.000000
	$ -	$ 457,571,280	0.000000
	$ -	$ 457,571,280	0.000000
	$ -	$ 457,571,280	0.000000
	$ -	$ 457,571,280	0.000000
	$ -	$ 457,571,280	0.000000
	$ -	$ 457,571,280	0.000000
Total	$ 2,974,747.00		$ 0.650117

Must agree to Cover

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

Notice is hereby given that Hayes Center Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on January 8, 2024 at 7:00 pm at the Board Room in Hayes Center, 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.)	0

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	$ 135,960.00		**$ 135,960.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 28,296.84		$ 28,296.84
• *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*	$ 23,830.79		$ 23,830.79
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 335.00		$ 335.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00		$ 1,200.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*	$ 1,500.00		$ 1,500.00
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 191,122.63**	**$ -**	**$ 191,122.63**

Schedule D

EXHIBIT "A"

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hayes Center Public Schools (43-0079) in Hayes County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2024 at 7:45 o'clock, P.M., at Boardroom at the High School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 3,469,771.00	$ 3,332,803.00	$ 4,452,967.00	$ 344,260.00	$ 2,022,127.00	$ 2,803,030.00
Depreciation	$ 53,866.00	$ 58,158.00	$ 477,955.00	$ -	$ 477,955.00	
Employee Benefit	$ 17,834.00	$ 10,501.00	$ 35,532.00	$ -	$ 35,532.00	
Contingency	$ -	$ -	$ -	$ -	$ -	
Activities	$ 104,021.00	$ 90,798.00	$ 230,050.00	$ -	$ 230,050.00	
School Nutrition	$ 101,878.00	$ 108,352.00	$ 147,438.00	$ -	$ 147,438.00	
Bond	$ 204,155.00	$ 203,198.00	$ 433,161.00	$ -	$ 353,161.00	$ 80,808.00
Special Building	$ 18,627.00	$ 46,279.00	$ 219,245.00	$ -	$ 129,245.00	$ 90,909.00
Qualified Capital Purpose Undertaking	$ 34,427.00	$ -	$ 23,760.00	$ -	$ 23,760.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 4,004,579.00	$ 3,850,089.00	$ 6,020,008.00	$ 344,260.00	$ 3,419,268.00	$ 2,974,747.00
					Total	$ 2,974,747.00
					Bond Purposes	$ 80,808.00
					Non-Bond Purposes	$ 2,893,939.00
					Breakdown of Property Tax	$ 2,974,747.00

ZNEZ

PUBLISHER'S AFFIDAVIT

THE STATE OF NEBRASKA
COUNTY OF HAYES } :-ss.

Kimberle Primavera

Being first duly sworn on oath deposes and says that she is the

Editor

of The HAYES CENTER TIMES - REPUBLICAN, a Legal Newspaper, published and printed weekly in HAYES CENTER, HAYES County, NEBRASKA, and of general circulation in said County that said Newspaper has a bona fide circulation of more than 300 copies each issue, and has been published and printed weekly for more than fifty-two consecutive weeks immediately prior to date of the first insertion of notice attached hereto, in an office maintained in HAYES County, Nebraska, and is printed wholly in the English language; that the annexed notice marked "Exhibit A" was correctly published in the regular and entire edition of said HAYES County News, and not in a supplement

for consecutive week(s), the first publication being:

5th day of SEPTEMBER 2024

and the remaining publications being on the

_____ day of _____, 2024, the

_____ day of _____, 2024, the

_____ day of _____, 2024, the

_____ day of _____, 2024, the

_____ day of _____, 2024, the

_____ day of _____, 2024.

(Signed) [signature]

Subscribed in my presence and sworn to before me

this 24 day of September 2024

(Signed) Jeanne Bishop

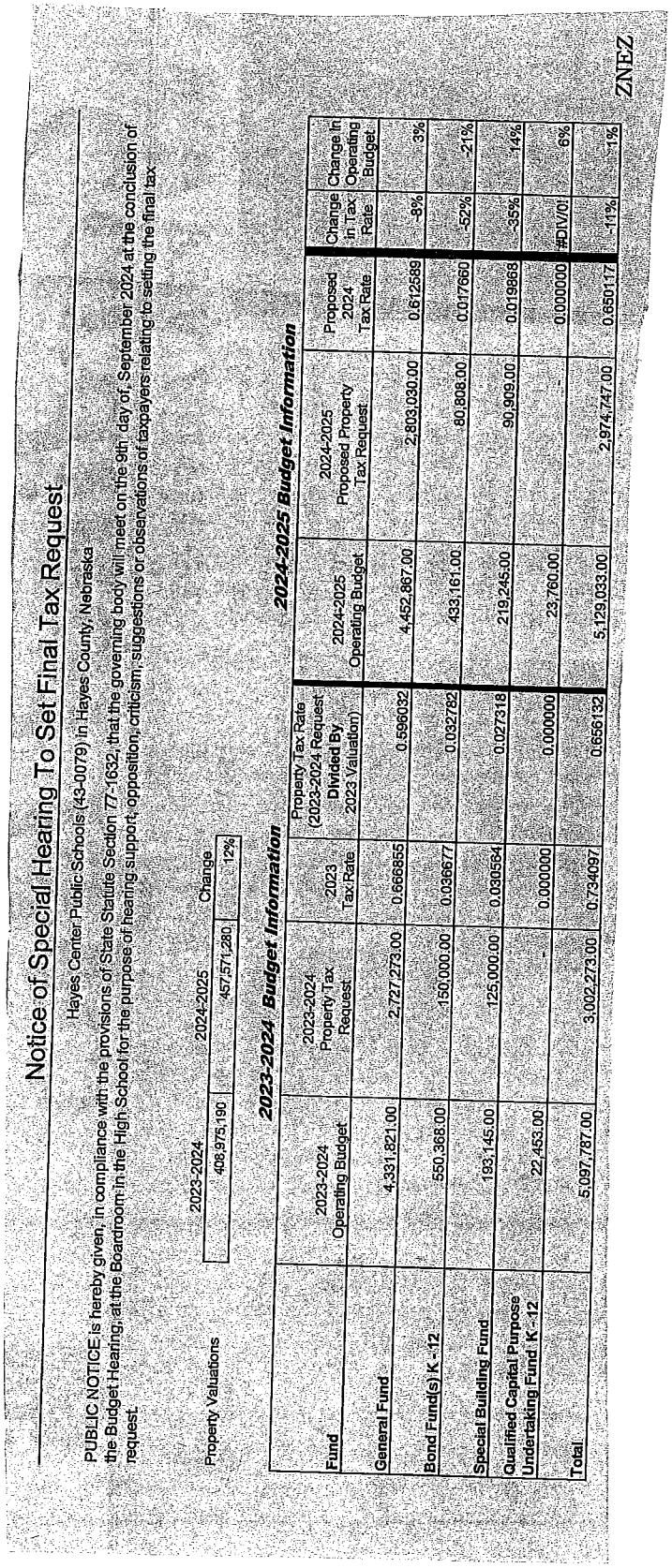
Notary Public

GENERAL NOTARY - State of Nebraska
JEANNE BISHOP
My Comm. Exp. December 19, 2027

PUBLICATION FEE: $ 93.50

4.25 x 4 x 5.5

EXHIBIT "A"



Notice of Special Hearing To Set Final Tax Request

Hayes Center Public Schools (43-0079) in Hayes 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 the conclusion of the Budget Hearing, at the Boardroom in the High School 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	406,975,190	457,571,280	12%

2023-2024 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)
General Fund	4,331,821.00	2,727,273.00	0.666855	0.596032
Bond Fund(s) K - 12	550,368.00	150,000.00	0.036677	0.032782
Special Building Fund	193,145.00	125,000.00	0.030564	0.027318
Qualified Capital Purpose Undertaking Fund K -12	22,453.00	-	0.000000	0.000000
Total	5,097,787.00	3,002,273.00	0.734097	0.656132

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	4,452,867.00	2,803,030.00	0.612589	-8%	3%
Bond Fund(s) K - 12	433,161.00	80,808.00	0.017660	-52%	-21%
Special Building Fund	219,245.00	90,909.00	0.019868	-35%	14%
Qualified Capital Purpose Undertaking Fund K -12	23,760.00	-	0.000000	#DIV/0!	6%
Total	5,129,033.00	2,974,747.00	0.650117	-11%	-1%

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PUBLISHER'S AFFIDAVIT

THE STATE OF NEBRASKA }
COUNTY OF HAYES } :-ss.

Kimberle Primavera

Being first duly sworn on oath deposes and says that she is the

Editor

of The HAYES CENTER TIMES - REPUBLICAN, a Legal Newspaper, published and printed weekly in HAYES CENTER, HAYES County, NEBRASKA, and of general circulation in said County that said Newspaper has a bona fide circulation of more than 300 copies each issue, and has been published and printed weekly for more than fifty-two consecutive weeks immediately prior to date of the first insertion of notice attached hereto, in an office maintained in HAYES County, Nebraska, and is printed wholly in the English language; that the annexed notice marked "Exhibit A" was correctly published in the regular and entire edition of said HAYES County News, and not in a supplement

for consecutive week(s), the first publication being:

5th day of SEPTEMBER, 2024

and the remaining publications being on the

_____ day of _____, 2024, the

_____ day of _____, 2024, the

_____ day of _____, 2024, the

_____ day of _____, 2024, the

_____ day of _____, 2024, the

_____ day of _____, 2024.

(Signed) _____

Subscribed in my presence and sworn to before me

this 24 day of September 2024

(Signed) _____ Notary Public

GENERAL NOTARY - State of Nebraska
JEANNE BISHOP
My Comm. Exp. December 19, 2027

PUBLICATION FEE: $ 89.36

3.25 x 5 x 5.5

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-001

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

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

General Fund:	$	2,803,030.00
Bond Fund:	$	80,808.00
Special Building Fund:	$	90,909.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 11.88 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 0.656132 per $100 of assessed value.

4. Hayes Center Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.650117 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Hayes Center Public Schools will increase (or decrease) last year's budget by 0.61 percent.

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

Motion by A. Richards seconded by M. Richards to adopt Resolution # 2024-001

Voting yes were:	Voting no were:
Toby Cox	
Dexter Lacey	
Nick Cox	
Andrea Richards	
Marian Richards	
Jeremy Loomis	

Dated this 9th day of Sept., 2024

Hayes Center High School
Hayes Center Public Schools Board of Education Regular Meeting
September 9, 2024 the conclusion of the Special Hearing To Set Final Tax Request
Posted Locations
Hayes Center Times Republican
Hayes Center Public School's District Office
Hayes Center Post Office
Pinnacle Bank, Hayes Center
Posted Date 09/04/2024

1. Call to Order

President Cox called the meeting to order at 7:52 pm in the Boardroom at the High School. Notice of this meeting was given in advance to all board members. Notice of the meeting was given in advance by publication and/or posting in accordance with the Board-approved method for giving notice. Availability of the agenda was communicated in the publicized notice and a current copy of the agenda was maintained as stated in the publicized notice. All proceedings of the meeting occurred in accordance with the Open Meetings Act.

1.1. Roll Call

Nick Cox:	Present
Toby Cox:	Present
Dexter Lacey:	Present
Jeremy Loomis:	Present
Andrea Richards:	Present
Marian Richards:	Present

Also present were Superintendent Tony Primavera and Principal Megan Soundy.

1.2. Recognition of Visitors

No visitors present

1.3. Adoption of Agenda

Motion to approve the agenda as presented Passed with a motion by Dexter Lacey and a second by Jeremy Loomis.

Nick Cox:	Yea
Toby Cox:	Yea
Dexter Lacey:	Yea
Jeremy Loomis:	Yea
Andrea Richards:	Yea
Marian Richards:	Yea

Yea: 6, Nay: 0

2. Audience Communications

None

3. Services Report

All buses and Suburbans are up and working. Mr. Maury Cox is working on the electricity for the new Hudl camera in the gym. The new track runway was delivered today.

4. Board Member/Committee Reports

The Finance Committee met a couple of weeks ago to review the budget with Business Manager Bishop and Superintendent Primavera.

5. Administrative Report
Principal Report: attended college career fair; Homecoming week
Superintendent Report: 158 total students PreK-12; new score table advertisers; State Education Conference upcoming in November

6. Action Items

6.1. Consent Agenda
Motion to approve the consent agenda as presented Passed with a motion by Andrea Richards and a second by Dexter Lacey.

Nick Cox:	Yea
Toby Cox:	Yea
Dexter Lacey:	Yea
Jeremy Loomis:	Yea
Andrea Richards:	Yea
Marian Richards:	Yea

Yea: 6, Nay: 0

6.1.1. Approve August Regular meeting minutes

6.1.2. Approve August Bank Transfers

6.1.3. Approve additional August Hot Lunch claim for $8,565.00

6.1.4. Approve School Nutrition Fund claims for $10,467.28
(Payroll - $5,706.29, Claims - $4,760.99)

6.1.5. Approve August Activity Fund claims for $14,015.72

6.1.6. Approve Special Building Fund claims for $2,303.02

6.1.7. Approve General Fund Petty Cash claims for $814.91

6.1.8. Approve additional August General Fund Payroll for $500.67

6.1.9. Approve General Fund claims for $383,541.49
(Payroll - $217,457.37 Claims - $166,084.12)

6.1.10. Approve Financial reports of the District

6.2. Adopt the 2024-2025 fiscal year district budget
Motion to approve the 2024-2025 fiscal year district budget Passed with a motion by Marian Richards and a second by Andrea Richards.

Nick Cox:	Yea
Toby Cox:	Yea
Dexter Lacey:	Yea
Jeremy Loomis:	Yea
Andrea Richards:	Yea
Marian Richards:	Yea

Yea: 6, Nay: 0

6.3. Approve the 2024-2025 Property Tax Request Resolution
President Cox read the Resolution Setting the Property Tax Request
Motion to approve the 2024-2025 Property Tax Request Resolution Passed with a motion by Andrea Richards and a second by Marian Richards.

Nick Cox:	Yea
Toby Cox:	Yea

Dexter Lacey: Yea
Jeremy Loomis: Yea
Andrea Richards: Yea
Marian Richards: Yea
Yea: 6, Nay: 0

6.4. Recognize the Hayes Center Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2025-2026 contract year
Motion to recognize the Hayes Center Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2025-2026 contract year Passed with a motion by Dexter Lacey and a second by Nick Cox.

Nick Cox: Yea
Toby Cox: Yea
Dexter Lacey: Yea
Jeremy Loomis: Yea
Andrea Richards: Yea
Marian Richards: Yea
Yea: 6, Nay: 0

7. Discussion
Ag room/shop inventory supplies/equipment

8. Information Only

9. Correspondence

10. Executive Session - if needed

11. Future Agenda Items/Other

12. Next Meeting - October 14, 2024

13. Adjournment

President Cox adjourned the meeting at 8:09 pm

_____
Board President

_____
Board Secretary

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: HAYES CENTER PUBLIC SCHOOLS
SUPERINTENDENT OF SCHOOLS
P O BOX 8
HAYES CENTER NE 69032

TAXABLE VALUE LOCATED IN THE COUNTY OF HAYES

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]
HAYES CO SCHOOL 079	3	43-0079		446,574,276	750,800	380,056,639	0.20

** 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 SUSAN MESSERSMITH, HAYES 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.

Susan Messersmith
(signature of county assessor)

8-15-24
(date)

CC: County Clerk, HAYES 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: HAYES CENTER 79

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
Hayes Center 79-General	3	43-0079		$9,894,435	$0	$8,713,945	0.00000%
Hayes Center 79-Qualified Cap Fund	3	43-0079		$9,894,435	$0	$8,713,945	0.00000%
Hayes Center 79-Special Bldg	3	43-0079		$9,894,435	$0	$8,713,945	0.00000%

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

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

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

Regina Andrijeski

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Frontier County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: HAYES CENTER SCHOOL
P.O. BOX 8
HAYES CENTER, NE 69032

TAXABLE VALUE LOCATED IN THE COUNTY OF HITCHCOCK

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]
HAYES CENTER 79	3	43-0079		947,930	0	876,045	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 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 TERRA RIGGS, HITCHCOCK 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.

Terra Riggs
(signature of county assessor)

8/14/2024
(date)

CC: County Clerk, HITCHCOCK County
CC: County Clerk where school district is headquartered, if different county, Hayes 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: HAYES CENTER SCHOOL DIST 79-H
ATTN: SUPERINTENDENT
P O BOX 8
HAYES CENTER NE 69032-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF PERKINS

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]
HAYES CENTER 79	3	43-0079		154,639	0	146,788	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 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 PEGGY BURTON, PERKINS 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.

Peggy Burton
(signature of county assessor)

8-14-24
(date)

CC: County Clerk, PERKINS County
CC: County Clerk where school district is headquartered, if different county, Hayes 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:
HAYES CENTER PUBLIC SCHOOLS
P O BOX 8
HAYES CENTER NE 69032

TAXABLE VALUE LOCATED IN THE COUNTY OF HAYES

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
HAYES CENTER 79 BOND		43-0079	446,574,276

I SUSAN MESSERSMITH, HAYES 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.

Susan Messersmith
(signature of county assessor)

8-15-24
(date)

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2024

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

To: HAYES CENTER 79 BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER 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
Hayes Center 79-Bond	Incl. HS	43-0079	$9,894,435

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

Regina Andrijeski
(signature of county assessor)

08/12/2024
(date)

CC: County Clerk, Frontier County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024
{certification required on or before August 20th of each year}

HAYES CENTER SCHOOLS
P.O. BOX 8

TO: HAYES CENTER, NE 69032

TAXABLE VALUE LOCATED IN THE COUNTY OF HITCHCOCK

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
HAYES CENTER 79 BOND		43-0079	947,930

I TERRA RIGGS, HITCHCOCK 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.

Tera Riggs
(signature of county assessor)

8/14/2024
(date)

CC: County Clerk, HITCHCOCK County
CC: County Clerk where school district is headquartered, if different county, Hayes 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: HAYES CENTER SCHOOL DIST 79-H
ATTN: SUPERINTENDENT
P O BOX 8
HAYES CENTER NE 69032-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF PERKINS

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
HAYES CENTER 79 BOND		43-0079	154,639

I PEGGY BURTON, PERKINS 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.

Peggy Burton
(signature of county assessor)

8-14-24
(date)

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

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

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

District Number: 43-0079-000
District Name: HAYES CENTER PUBLIC SCHOOLS
District Phone: (308)286-5600

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

Checklist (/Budget_Document_Checklist.pdf)

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

Certified Budget Authority	A-101	4,142,867
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	**A-355**	0
Total Adjusted Budget Authority	A-361	4,142,867
Total Allowable Budget Authority	A-780	4,142,867

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

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

2024/25 General Fund Budget of Disbursements & Transfers	**B-100**	4,452,867
2024/25 Special Grant Funds	B-110	0
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	310,000
2024/25 General Fund Lid Exclusions	**B-130**	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,142,867
2024/25 Unused Budget Authority	B-150	0

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

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	0
2024/25 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2024/25 Unused Budget Authority	B-170	0

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

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

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	2,003,790
2024/25 General Fund Necessary Cash Reserve	**C-300**	344,260
2024/25 Depreciation Fund Total Requirements	**C-310**	477,955
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	822,215

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**	457,571,280

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	**D-110**	3,302,174
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**	3,302,174
2024/25 Property Tax Request General Fund	**D-210**	2,803,030
2024/25 Property Tax Request Special Building Fund	**D-220**	90,909
2024/25 Total Property Tax Request	**D-230**	2,893,939
2024/25 Unused Property Tax Request Authority	**D-240**	408,235

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	**D-310**	350,000

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Hayes Center Public Schools — SUBDIVISION NAME

Hayes — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Hayes County Economic Development, Village of Hayes Center, Hayes Center Public Schools	Until terminated by participants	Economic development
Hayes County	June 11, 2015 for 10 years	Lease ground for school-owned greenhouse
ESU 15	July 1, 2023 - June 30, 2024	Special Education and other eductional services: Title III consortium
ESU 16	July 1, 2023 - June 30, 2024	Distance Educaitonal services (Southwest NE Distance Education Network); Special Ed Services
ESU 10	July 1, 2023 - June 30, 2024	Title III LEP & Consortia; Laserfiche Server Space/Administration/Backup
Sutherland Public Schools	July 1, 2023 - June 30, 2024	Art Education Distrance Learning
Maywood Public Schools	July 1, 2023 - June 30, 2024	Sports Co-op
Nebraska ESU Co-op PU Consortium	July 1, 2023 - June 30, 2024	Co-op Purchasing
Mid-Plains Community College Area	2017-2018 school year to indefinite	Dual Credit Enrollment
Perkins County Schools	July 1, 2023 - June 30, 2024	Spanish Education Distance Learning
NE College of Technical Agriculture	July 1, 2023 - June 30, 2024	Dual Credit Enrollment