2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 72-0075 **Class #: III**

High Plains Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Polk 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	$ -	$ 5,003,030.00	$ 5,003,030.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 808,081.00	$ 808,081.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 5,811,111.00	$ 5,811,111.00

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) $ 1,024,587,731

*(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 # 72-0075
High Plains Community 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	3,094,054.00	4,361,286.00	4,953,000.00	9,314,286.00	1,120,000.00	5,710,500.00	6,830,500.00	2,483,786.00	9,314,286.00
Depreciation	573,167.00	573,167.00		573,167.00			573,167.00		573,167.00
Employee Benefit	10,188.00	10,188.00		10,188.00			10,188.00	-	10,188.00
Contingency	-	-		-			-		-
Activities	96,364.00	351,364.00		351,364.00			351,364.00	-	351,364.00
School Nutrition	61,158.00	272,158.00		272,158.00			272,158.00	-	272,158.00
Bond	-	-	-	-			-	-	-
Special Building	2,737,064.00	2,746,464.00	800,000.00	3,546,464.00			3,546,464.00		3,546,464.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	6,571,995.00	8,314,627.00	5,753,000.00	14,067,627.00	1,120,000.00	5,710,500.00	11,583,841.00	2,483,786.00	14,067,627.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,953,000.00	-	800,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	50,030.00	-	8,081.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,003,030.00	-	808,081.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 343,742.00	$ 200,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,000,000.00	-	737,064.00	-

County-District # 72-0075

High Plains Community Schools

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	3,122,242.00	4,680,259.00	4,326,645.00	9,006,904.00	539,000.00	5,373,850.00	5,912,850.00	3,094,054.00
Depreciation	473,167.00	673,167.00		673,167.00			100,000.00	573,167.00
Employee Benefit	11,038.00	11,038.00		11,038.00			850.00	10,188.00
Contingency	-	-		-			-	-
Activities	161,014.00	336,364.00		336,364.00			240,000.00	96,364.00
School Nutrition	51,658.00	261,158.00		261,158.00			200,000.00	61,158.00
Bond	-	-	-	-			-	-
Special Building	2,359,377.00	2,496,777.00	1,090,287.00	3,587,064.00			850,000.00	2,737,064.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	6,178,496.00	8,458,763.00	5,416,932.00	13,875,695.00	539,000.00	5,373,850.00	7,303,700.00	6,571,995.00

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	
$	198,000.00

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	3,534,594.00	5,105,085.00	3,906,572.00	9,011,657.00	523,359.00	5,366,056.00	5,889,415.00	3,122,242.00
Depreciation	274,310.00	584,891.00		584,891.00			111,724.00	473,167.00
Employee Benefit	5,962.00	16,792.00		16,792.00			5,754.00	11,038.00
Contingency	-	-		-			-	-
Activities	145,480.00	389,383.00		389,383.00			228,369.00	161,014.00
School Lunch	58,051.00	238,274.00		238,274.00			186,616.00	51,658.00
Bond	-	-	-	-			-	-
Special Building	1,715,462.00	1,858,120.00	1,030,200.00	2,888,320.00			528,943.00	2,359,377.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 5,733,859.00	8,192,545.00	4,936,772.00	13,129,317.00	523,359.00	5,366,056.00	6,950,821.00	6,178,496.00

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	
$	207,270.00

Page 4 total beginning balance is correct. The ending balance for P.Y. page 4 is incorrect.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**High Plains Community Schools**
ADDRESS	**260 S. Pine St.**
CITY & ZIP CODE	**Polk NE, 68654**
TELEPHONE	**402-765-2271**
WEBSITE	**www.hpcstorm.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Shane Van Pelt	Jason Brown	Jason Brown
TITLE /FIRM NAME	Board President`	Superintendent	Superintendent
TELEPHONE	402-765-2271	308-440-8271 (Cell)	402-765-2271
EMAIL ADDRESS	svanpelt@hpcstorm.org	jasonbrown@hpcstorm.porg	jasonbrown@hpcstorm.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
- [ ] Preparer

High Plains Community Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,665,422.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

5,017,600.00 (2024 Real Growth Value per Assessor) / 869,902,796.00 (Prior Year Total Real Property Valuation per Assessor) = 0.58 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.58 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 146,167.89

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 5,811,589.89**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 5,811,111.00
(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 # 72-0075

High Plains Community 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)	$ -

High Plains Community 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	5,003,030.00	-	808,081.00	-
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)	5,003,030.00	-	808,081.00	-
14	Assessed Valuation	1,024,587,731	1,024,587,731	1,024,587,731	1,024,587,731
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.488297	0.000000	0.078869	0.000000
16	Total Levy for Compliance	0.567166			

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	$ 5,003,030.00	$ 1,024,587,731	0.488297
Special Building Fund	$ 808,081.00	$ 1,024,587,731	0.078869
Bond Fund	$ -	$ 1,024,587,731	0.000000
Bond Fund	$ -	$ 1,024,587,731	0.000000
Bond Fund	$ -	$ 1,024,587,731	0.000000
QCPUF Fund	$ -	$ 1,024,587,731	0.000000
QCPUF Fund	$ -	$ 1,024,587,731	0.000000
	$ -	$ 1,024,587,731	0.000000
	$ -	$ 1,024,587,731	0.000000
	$ -	$ 1,024,587,731	0.000000
	$ -	$ 1,024,587,731	0.000000
	$ -	$ 1,024,587,731	0.000000
	$ -	$ 1,024,587,731	0.000000
Total	$ 5,811,111.00		$ 0.567166

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Jason Brown

Notice is hereby given that High Plains Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 12th, 2024 at 7:00 pm at the Polk Board Room in Polk, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

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

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 153,000.00	$ 153,000.00	**$ 306,000.00**
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)*	$ 27,685.00	$ 27,685.00	$ 55,370.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*			$ -
• *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:	**$ 180,685.00**	**$ 180,685.00**	**$ 361,370.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 72-0075

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of High Plains Community 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 High Plains Community Schools resolves that:

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

General Fund:	$	5,003,030.00
Bond Fund:	$	-
Special Building Fund:	$	808,081.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 12.57 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 0.552946 per $100 of assessed value.

4. High Plains Community Schools proposes to adopt a property tax request that will cause its tax rate to be 0.567166 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of High Plains Community Schools will increase (or decrease) last year's budget by 5.68 percent.

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

Motion by Megan Pike, seconded by Craig Urbanski to adopt Resolution # 24-0075.

Voting yes were:	Voting no were:
Megan Pike	
Erin Meyer	
Terry Caulkins	
Shelly Van Pelt	

Dated this 9th day of September, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

High Plains Community Schools (72-0075) in Polk County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2024 at 7:00 o'clock, P.M., at HPC Elementary, Clark BOE Room 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	$ 5,889,415.00	$ 5,912,850.00	$ 6,830,500.00	$ 2,483,786.00	$ 4,361,286.00	$ 5,003,030.00
Depreciation	$ 111,724.00	$ 100,000.00	$ 573,167.00		$ 573,167.00	
Employee Benefit	$ 5,754.00	$ 850.00	$ 10,188.00	$ -	$ 10,188.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 228,369.00	$ 240,000.00	$ 351,364.00	$ -	$ 351,364.00	
School Nutrition	$ 186,616.00	$ 200,000.00	$ 272,158.00	$ -	$ 272,158.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 528,943.00	$ 850,000.00	$ 3,546,464.00		$ 2,746,464.00	$ 808,081.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,950,821.00	$ 7,303,700.00	$ 11,583,841.00	$ 2,483,786.00	$ 8,314,627.00	$ 5,811,111.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 5,811,111.00	$ 5,811,111.00

USEFUL INFORMATION

Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - *FOR YOUR USE ONLY* - NOT TO BE SUBMITTED TO THE STATE

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. ***If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.***

Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

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

ıdget Form (page 1 - 6)

hedules A, B, and D

oof of Publication for: 1)Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice operty Tax Authority Hearing (if applicable)

operty Tax Request Resolution

ıard minutes showing the School Board's approval of the budget

ɪrtificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.

intout of LC-2 and the Special Grant Fund List (if applicable)

ıard minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)

ection Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)

ection Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)

ection Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)

int Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Pul ɜency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed seperately with ?A. This report should detail interlocal agreements the District was involved in during the 2023-2024 year.

items to ensure budget forms properly completed:

ge 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).

ge 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).

ge 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).

ge 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). I ıes not agree, please provide explanation.

ge 6 - Real Growth Value per Assessor agrees to Certification from County Assessor

ge 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor

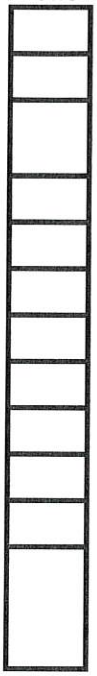
ge 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page

ge 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget

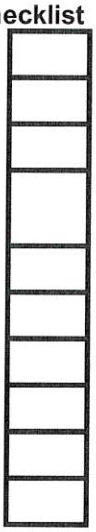
ge 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification

hedule B, shows the District is in compliance with State Statutes

The follov



Checklist



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

INPUT ↓

County-District #:	72-0075	
Name of School:	High Plains Community Schools	
Name of County:	Polk	*Do not include the word "County"*
Class:	III	
Current School District Taxable Value	1,024,587,731	*From County Assessor Certifica*
Prior School District Taxable Value	910,177,125	*From Prior Year Budget, Cover*
Prior Year TOTAL Property Tax Request	5,665,422.00	*From Prior Year Budget, Cover*
Prior Year Property Tax Request - All Other Purposes ONLY	5,665,422.00	*From Prior Year Budget, Cover*
Prior Year Levy Rate	0.622452	*Prior Year total levy set by Cou*
School District Real Growth Value	5,017,600.00	*From County Assessor Certifica*
School District Prior Year Total Real Property Valuation	869,902,796.00	*From County Assessor Certifica*
Hearing Held On:		
Day of month:	9th	
Month:	September	
Year:	2024	
Time:	7:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	HPC Elementary, Clark BOE Room	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	9th	
Month:	September	
Year:	2024	
Time:	Immediately Following the Budget Hearing	
A.M. or P.M.:		
Location of Hearing:	HPC Elementary, Clark BOE Room	

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

High Plains Community Schools — **Polk**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
High Plains Community Schools & ESU 7	2024-2025	Contract for Special Education, Mental Health, & I.T. Services
High Plains Community Schools & Polk County Health Department	2024-2025	Contract for School Nurse Services

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

High Plains Community Schools	Polk
SUBDIVISION NAME	COUNTY

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

Notice of Special Hearing To Set Final Tax Request

High Plains Community Schools (72-0075) in Polk 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 Immediately Following the Budget Hearing o'clock , at HPC Elementary, Clark BOE Room 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	910,177,125	1,024,587,731	13%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,102,164.00	4,575,135.00	0.502664	0.446534	6,830,500.00	5,003,030.00	0.488297	-3%	-4%
Special Building Fund	2,717,462.00	1,090,287.00	0.119788	0.106412	3,546,464.00	808,081.00	0.078869	-34%	31%
Total	9,819,626.00	5,665,422.00	0.622453	0.552946	10,376,964.00	5,811,111.00	0.567166	-9%	6%

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

29 day of August, 2024

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me this 9th day of September, 2024.

Sandra Thompson
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2026

over for notice

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

High Plains Community Schools (72-0075) in Polk County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2024 at 7:00 o'clock, P.M., at HPC Elementary, Clark BOE Room 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	$ 5,889,415.00	$ 5,912,850.00	$ 6,830,500.00	$ 2,483,786.00	$ 4,361,286.00	$ 5,003,030.00
Depreciation	$ 111,724.00	$ 100,000.00	$ 573,167.00		$ 573,167.00	
Employee Benefit	$ 5,754.00	$ 850.00	$ 10,188.00	$ -	$ 10,188.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 228,369.00	$ 240,000.00	$ 351,364.00	$ -	$ 351,364.00	
School Nutrition	$ 186,616.00	$ 200,000.00	$ 272,158.00	$ -	$ 272,158.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 528,943.00	$ 850,000.00	$ 3,548,464.00		$ 2,746,464.00	$ 808,081.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,950,821.00	$ 7,303,700.00	$ 11,583,841.00	$ 2,483,786.00	$ 8,314,627.00	$ 5,811,111.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 5,811,111.00	$ 5,811,111.00

ZNEZ

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

29 day of August, 2024.

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me this 9th day of September, 2024.

Sandra Thompson
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebra
SANDRA THOMPSC
My Comm. Exp. February 18

Notice of Special Hearing To Set Final Tax Request

High Plains Community Schools (72-0075) in Polk 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 Immediately Following the Budget Hearing o'clock , at HPC Elementary, Clark BOE Room 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	910,177,125	1,024,587,731	13%

	2023-2024 Budget Information				2024-2025 Budget Information				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,102,164.00	4,575,135.00	0.502664	0.446534	6,830,500.00	5,003,030.00	0.488297	-3%	-4%
Special Building Fund	2,717,462.00	1,090,287.00	0.119788	0.106412	3,546,464.00	808,081.00	0.078869	-34%	31%
Total	9,819,626.00	5,665,422.00	0.622453	0.552946	10,376,964.00	5,811,111.00	0.567166	-8%	6%

ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

High Plains Community Schools (72-0075) in Polk County, Nebraska

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School Nutrition	$ 186,616.00	$ 200,000.00	$ 272,158.00	$ -	$ 272,158.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
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Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,950,821.00	$ 7,303,700.00	$ 11,583,841.00	$ 2,483,786.00	$ 8,314,627.00	$ 5,811,111.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 5,811,111.00	$ 5,811,111.00

Affidavit of Publication

State of Nebraska, }
Merrick County } ss.

I, Whitney Dettman, being first duly sworn, depose and say that I am the publisher of The Central City Republican-Nonpareil, a weekly newspaper published in an office maintained at Central City, in said county and state, and in general circulation in said county, and that said newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that said notice was published in said newspaper 1 consecutive weeks, the first publication thereof having been made in the issue of said paper dated the 29th day of August, 2024.

GENERAL NOTARY - State of Nebraska
LINDA GREGER
My Comm. Exp. March 23, 2025

Whitney Dettman

Subscribed in my presence and sworn to before me this 31 day of August 2024.

Linda Greger
Notary Public

My commission expires 3-23, 2025

Publication fee $ 97.60

Notice of Special Hearing To Set Final Tax Request

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Total	9,819,626.00	5,665,422.00	0.622453	0.552946	10,376,964.00	5,811,111.00	0.567166	-9%	6%

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GENERAL NOTARY - State of Nebraska
LINDA GREGER
My Comm. Exp. March 23, 2025

Whitney L Dettman

Subscribed in my presence and sworn to before me this 31 day of August 2024.

Linda Greger
Notary Public

My commission expires 3-23, 2025

Publication fee $ 87.60

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Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
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	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 5,811,111.00	$ 5,811,111.00

ZNEZ

Proof of Publication

STATE OF NEBRASKA }
} ss.
County of Hamilton }

urt H. Johnson, or Paula J. Johnson being first duly sworn, oses and says that they are co-publishers of the Aurora News- gister a weekly legal newspaper having a bona fide circulation nore than 300 copies published in Aurora, Nebraska; and said vspaper has been published for at least 52 consecutive weeks prior ublication of attached notice; that said publication is of general ulation; that attached notice was published one (1) time (s)

September 4, 2024

Paula J. Johnson

Subscribed to in my presence and sworn to before me this 3rd day September, 2024

Jill L. Bartling
Notary Public

Publication Fee $ 78.06

GENERAL NOTARY - State of Nebraska
JILL L BARTLING
My Comm. Exp. August 31, 2028

Notice of Special Hearing To Set Final Tax Request

High Plains Community Schools (72-0075) in Polk County, Nebraska

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General Fund	6,830,500.00	5,003,030.00	0.488287	-3%	-4%
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Total	10,376,964.00	5,811,111.00	0.567166	-9%	6%

Proof of Publication

STATE OF NEBRASKA }
} ss.
County of Hamilton }

Kurt H. Johnson, or Paula J. Johnson being first duly sworn, deposes and says that they are co-publishers of the Aurora News-Register a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Aurora, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published one (1) time (s)

September 4, 2024

Paula J Johnson

Subscribed to in my presence and sworn to before me this 3rd day September, 2024

Jill L. Bartling
Notary Public

Publication Fee $ 40.89

GENERAL NOTARY - State of Nebraska
JILL L BARTLING
My Comm. Exp. August 31, 2028

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: HIGH PLAINS COMMUNITY SCHOOL DIST 75
ATTN: SUPERINTENDENT
PO BOX 29
POLK NE 68854-0029

TAXABLE VALUE LOCATED IN THE COUNTY OF HAMILTON

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]
HIGH PLAINS COMM 75 SCH	3	72-0075	0	229,642,399	363,785	186,463,208	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 PATRICIA E SANDBERG, HAMILTON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Patricia E Sandberg
(signature of county assessor)

AUG 16 2024
(date)

COUNTY ASSESSOR SEAL HAMILTON COUNTY, NEBRASKA

CC: County Clerk, HAMILTON 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: HIGH PLAINS COMMUNITY #75
SUPERINTENDENT OF SCHOOL
260 S PINE
POLK NE 68654

TAXABLE VALUE LOCATED IN THE COUNTY OF MERRICK

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]
HIGH PLAINS COMMUNITY 75	3	72-0075	0	389,611,361	3,167,545	331,934,292	0.95

** 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 JEN MYERS, MERRICK 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.

Jen Myers
(signature of county assessor)

8/13/24
(date)

CC: County Clerk, MERRICK 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}

HIGH PLAINS SCH P75

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF NANCE

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]
HIGH PLAINS SCH #P75	3	72-0075		11,491,525	112,502	10,722,801	1.05

** 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 MEGAN ZOUCHA, NANCE 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.

Megan Zoucha
(signature of county assessor)

8-14-24
(date)

CC: County Clerk, NANCE 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: HIGH PLAINS COMMUNITY SCHOOLS
ATTN: SUPERINTENDENT
PO BOX 29
POLK, NE 68654

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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]
HIGH PLAINS COMM. 75	3	72-0075		268,503,819	543,990	231,449,197	0.24

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

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

I JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

August 14, 2024
(date)

CC: County Clerk, POLK 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: SD#75 HIGH PLANS COMMUNITY

TAXABLE VALUE LOCATED IN THE COUNTY OF YORK 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
SD#75 GENERAL	3	72-0075		$125,338,627	$829,778	$109,333,298	0.75894%
SD#75 SINKING-SPECIAL BLDG	3	72-0075		$125,338,627	$829,778	$109,333,298	0.75894%

* 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 Kurt Bulgrin, York 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.

(signature of county assessor)

08/20/2024
(date)

CC: County Clerk, York County, NE County

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



District Number: 72-0075-000
District Name: HIGH PLAINS COMMUNITY SCHOOLS
District Phone: (402)765-2271

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

Checklist (/Budget_Document_Checklist.pdf)

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit

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

The following documents have been loaded:

File (click file name to view)	Upload DateTime
HPC 72-0075 2024-25 Budget Final Sept 13th.pdf (UploadFile_DisplayFile.aspx?ID=21197)	9/13/2024 12:35:05 PM

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

Certified Budget Authority	A-101	4,926,287
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	4,926,287
Total Allowable Budget Authority	A-780	4,926,287

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

2024/25 General Fund Budget of Disbursements & Transfers	B-100	6,830,500
2024/25 Special Grant Funds	B-110	784,213
2024/25 Special Education Budget of Disbursements & Transfers	B-120	1,120,000
2024/25 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,926,287
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	3,073,725
2024/25 General Fund Necessary Cash Reserve	C-300	2,483,786
2024/25 Depreciation Fund Total Requirements	C-310	573,167
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	3,056,953

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	1,024,587,731

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	5,887,494
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	5,887,494
2024/25 Property Tax Request General Fund	D-210	5,003,030
2024/25 Property Tax Request Special Building Fund	D-220	808,081
2024/25 Total Property Tax Request	D-230	5,811,111
2024/25 Unused Property Tax Request Authority	D-240	76,383
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	290,545

Recalculate LC-2 after making changes to individual lines *(Form not saved)*	Recalculate LC-2
District Approval / Amend LC-2 *(Use to submit amended LC-2)*	District Approval
Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)*	Log Out

District Number: 72-0075-000
District Name: HIGH PLAINS COMMUNITY SCHOOLS
District Phone: (402)765-2271

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	784,213

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

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:
Theresa Haarberg at theresa.haarberg@nebraska.gov

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	4,999
Adult Education - English Literacy/Civics Grants	1.115	70,000
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	50,000
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	20,000
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	50,000
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0

EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	100,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	50,000
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	75,000
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	30,000
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	25,000
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	0
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	150,000

Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	20,000
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	30,000
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.375	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	20,000
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0

Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	20,000
South Omaha Scholastic Foundation (formerly known as Ritonya•Buscher•Poehling Scholarship and Teacher Grant Fund)	1.48	0
Safe Routes to Schools Grant	1.485	20,000
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.5	20,000
Smaller Learning Communities Program Grants	1.505	0
SPED Planning Region Team	1.51	20,000
Stackable, instructionally embedded, Portable Science (SIPS) Assessments.	1.515	0
Statewide Longitudinal Data System	1.52	0
State Personnel Development Grant	1.522	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0

Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	9,214
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

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

Sept. 9th Regular Meeting

Mission: "The mission of High Plains Community Schools is to provide an educational environment which develops citizens who are lifelong learners and can contribute to a global society"

The Regular monthly meeting of the High Plains Community Schools Board of Education was held on Monday, September 9, 2024 at HPC Elementary- Clarks BOE Room. The meeting was called to order at 7:11 p.m. by President Shane Van Pelt. Present were Terry Carlstom, Erin Meyer, Megan Pike, Kraig Urkoski and Shane Van Pelt. There were 4 visitors.

A motion to excuse Nate Spurling from the September board of education meeting Passed with a motion by Kraig Urkoski and a second by Terry Carlstrom. Yea: 5, Nay: 0

A motion to approve the consent agenda as presented for past minutes, bills, and financial statements passed with a motion by Erin Meyer and a second by Megan Pike. Yea: 4, Nay: 0, Abstain: 1 (Carlstrom) (Ab- Spurling)

Mrs. Hofmann and two members of the HPC Student Council, Hayden Helgoth and Gage Friesen, gave the board an update on community service projects; student/staff moral projects; Fundraisers; Red Ribbon week and members attending monthly board meetings.

Elementary Principal Report – Mrs. Helgoth: School culture update; Academic update; School safety update; Buildings and Grounds; Beyond the classroom update; Student wellness update.

Junior High & High School Principal Report – Mr. Fisher: MTSS update, MAP testing; CCC courses; Career Fair; Seniors; Student council; Senior vision board; Homecoming; FAFSA update.

AD Report – given by Mr. Fisher: Fall activities; Numbers for each Fall sport; schedule for activities meetings; Parent's night; Band update; FFA update; Homecoming week; Video board.

Superintendent Report – Mr. Brown: Lunch and breakfast updates; Policy update; NASB Conference; Computer purchases; Press box and football field thank yous.

The board discussed, considered, and took all necessary action in approving the 2024-2025 High Plains Community School Budget and signing the budget resolution. A motion to approve the 2024-25 school budget passed with a motion by Megan Pike and a second by Kraig Urkoski. Yea: 5, Nay: 0 (Ab – Spurling)

Motion to Adjourn
A motion to adjourn the meeting at 8:29 p.m. and set the next regular meeting for October 14 at 6:30 p.m. passed with a motion by Terry Carlstrom and a second by Erin Meyer. Yea: 5, Nay:0

Respectfully submitted,

Erin Meyer, Board Secretary

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0075**

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	2,618,080.00	2,600,000.00	2,705,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	491,826.00	510,000.00	1,000,000.00
4	Support Services - Pupils (SPED Related)	2100's			
5			16,805.00	22,000.00	30,000.00
6	Support Services - Pupil (Non-SPED Related)	2100's	225,809.00	380,000.00	370,000.00
7	Support Services - Instructional	2200's	187,031.00	220,000.00	220,000.00
8					
9	Board of Education	2310	30,096.00	10,000.00	35,000.00
10	Executive Administration Services	2320	198,781.00	210,000.00	220,000.00
11	District Legal Services	2330	11,353.00	36,000.00	35,000.00
12	Office of the Principal	2410	343,414.00	365,000.00	360,000.00
13	General Administration - Business Services	2500	155,518.00	180,000.00	180,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	903,521.00	900,000.00	805,000.00
15	Vehicle Acquisition & Maintenance	2650	1,115.00	50,000.00	50,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	344,538.00	255,000.00	375,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	31,533.00	29,000.00	120,000.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400	315.00	350.00	500.00
21	State Categorical Programs	3500's	6,723.00	8,000.00	10,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	259,956.00	120,000.00	275,000.00
24					
25	Transfers to _____ Fund	8000	63,000.00	17,500.00	40,000.00
26	Interfund Loan/Repayment to _____ Fund				
27	Balance the Budget		1.00		
28					
29					
30	Total Disbursements & Transfers (Including SPED)		5,889,415.00	5,912,850.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	523,359.00	539,000.00	1,120,000.00
32	Total Non-Special Education Disbursements & Transfers		5,366,056.00	5,373,850.00	5,710,500.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				6,830,500.00
34	NECESSARY CASH RESERVE				2,483,786.00
35	TOTAL REQUIREMENTS				9,314,286.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		2,680,537.00	2,210,872.00	2,094,054.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		854,057.00	911,370.00	1,000,000.00
41	Total Beginning Balance		3,534,594.00	3,122,242.00	3,094,054.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	6,413.00	6,000.00	5,000.00
46	Public Power District Sales Tax	1120	14,710.00	10,000.00	11,000.00
47	Motor Vehicle Taxes	1125	207,270.00	198,000.00	200,000.00
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 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	31,097.00	25,000.00	28,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	920.00	850.00	800.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	315.00	300.00	290.00
59	Misc		17,241.00	16,500.00	15,500.00
60			6,239.00		
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	17,494.00	16,000.00	15,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	32,988.00	355,717.00	343,742.00
72	Special Education Programs	3120	257,428.00	255,000.00	150,000.00
73	Special Education Transportation	3125	6,591.00	6,400.00	5,000.00
74	Homestead Exemption	3130	31,285.00	30,000.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	9,801.00	9,000.00	9,000.00
77	Payments for High Ability Learners	3535			
78	Other State Appropriations		474,924.00	465,000.00	310,000.00
79					
80					
81					
82					
83					
84	State Apportionment	3400	38,305.00	34,000.00	35,000.00
85	Other				
86	State Categorical Programs	3500's	4,751.00	4,400.00	4,500.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134			
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	31,601.00	20,000.00	27,000.00
91		4526-4528, 4531			
92					
93					
94	IDEA Programs	4512-4523			
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	4,505.00	4,350.00	4,400.00
98	Medicaid Administrative Activities in Public Schools	4709	14,625.00	13,500.00	14,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524	91,296.00	88,000.00	89,000.00
101					
102					
103					
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108			240,375.00		
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301	13,022.00		
113	Sale of Property	5300	915.00		
114	Transfers from _____ Fund	5200	16,380.00		

115	Cash Balance from Dissolved/Merged Districts	5610			
116					
117	Other Non-Revenue Receipts	5690			
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		5,105,085.00	4,680,259.00	4,361,286.00
121	Personal and Real Property Taxes	1100	3,906,572.00	4,326,645.00	4,953,000.00
122	TOTAL RESOURCES AVAILABLE		9,011,657.00	9,006,904.00	9,314,286.00
123	Less: Disbursements & Transfers		5,889,415.00	5,912,850.00	
124	BALANCE FORWARD		3,122,242.00	3,094,054.00	

PROPERTY TAX RECAP

1. Tax from Line 121	4,953,000.00
2. Compute County Treasurer's Commission at 1% of tax collections.	50,030.00
3. Total Personal and Real Property Tax Requirement	5,003,030.00

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 # **72-0075**

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				
3			111,724.00	100,000.00	573,167.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		111,724.00	100,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				573,167.00
14	TOTAL REQUIREMENTS				573,167.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		274,310.00	473,167.00	573,167.00
17	Investments, 9-1				
18	Total Beginning Balance		274,310.00	473,167.00	573,167.00
19	LOCAL SOURCES				
20	Interest	1510	581.00		
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	310,000.00	200,000.00	
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		584,891.00	673,167.00	573,167.00
28	Less: Disbursements & Transfers		111,724.00	100,000.00	
29	BALANCE FORWARD		473,167.00	573,167.00	

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 # **72-0075**

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				
3			5,754.00	850.00	10,188.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		5,754.00	850.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				10,188.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				10,188.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		5,962.00	11,038.00	10,188.00
18	Investments, 9-1				
19	Total Beginning Balance		5,962.00	11,038.00	10,188.00
20	LOCAL SOURCES				
21	Interest	1510	62.00		
22			5,768.00		
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	5,000.00		
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		16,792.00	11,038.00	10,188.00
29	Less: Disbursements & Transfers		5,754.00	850.00	
30	BALANCE FORWARD		11,038.00	10,188.00	

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 # **72-0075**

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

$ 6,830,500.00 x .05 = 341,525.00

(Total Budget of Disbursements & Transfers-General Fund) (Column 3, Line 9 may not exceed this amount)

[From General Fund Line 33]

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 # **72-0075**

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			228,369.00	240,000.00	96,364.00
3					
4					
5					
6					
7					
8					255,000.00
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		228,369.00	240,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				351,364.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				351,364.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		145,480.00	161,014.00	96,364.00
18	Investments, 9-1				
19	Total Beginning Balance		145,480.00	161,014.00	96,364.00
20	LOCAL SOURCES				
21	Interest	1510	321.00	350.00	
22	Activities Receipts	1790	117,423.00	125,000.00	200,000.00
23	Admissions	1710	44,668.00		
24	Private and Misc.		33,487.00		
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	48,000.00	50,000.00	55,000.00
27			4.00		
28	TOTAL RESOURCES AVAILABLE		389,383.00	336,364.00	351,364.00
29	Less: Disbursements & Transfers		228,369.00	240,000.00	
30	BALANCE FORWARD		161,014.00	96,364.00	

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 # **72-0075**

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	86,388.00		
3	Employee Benefits	200's	14,696.00		
4	Purchased Services	300 / 400	1,481.00	200,000.00	61,158.00
5	Supplies & Materials (Excluding Food)	610	83,846.00		
6	Food	630			
7	Capital Outlay (New & Replacement)	731, 733, 739			
8			205.00		211,000.00
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		186,616.00	200,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				272,158.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				272,158.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		58,051.00	51,658.00	61,158.00
18	Investments, 9-1				
19	Total Beginning Balance		58,051.00	51,658.00	61,158.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Sale of Lunches/Milk	1610-1650	78,749.00	80,000.00	80,000.00
23			900.00		
24	STATE SOURCES				
25	State Reimbursement	3150	1,687.00	2,500.00	3,000.00
26			1.00		
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	83,886.00	87,000.00	88,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	15,000.00	40,000.00	40,000.00
32					
33	TOTAL RESOURCES AVAILABLE		238,274.00	261,158.00	272,158.00
34	Less: Disbursements & Transfers		186,616.00	200,000.00	
35	BALANCE FORWARD		51,658.00	61,158.00	

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 # **72-0075**

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	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
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.	-

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

Bond Fund

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 # **72-0075**

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	70,376.00	800,000.00	825,000.00
3	Supplies	600	7,377.00	50,000.00	50,000.00
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720			2,216,464.00
7	Loan Repayment	831 / 832	451,190.00		455,000.00
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		528,943.00	850,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				3,546,464.00
12	TOTAL REQUIREMENTS				3,546,464.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		1,481,954.00	2,000,000.00	2,000,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		233,508.00	359,377.00	737,064.00
17	Total Beginning Balance		1,715,462.00	2,359,377.00	2,737,064.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	1,680.00	1,500.00	1,500.00
20	Interest	1510	4,592.00	4,400.00	4,400.00
21			1,216.00	1,100.00	1,100.00
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	8,200.00	8,000.00	
25	Pro-Rate Motor Vehicles	3180	2,597.00	2,400.00	2,400.00
26					
27	Property Tax Credit	3131	124,373.00	120,000.00	
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		1,858,120.00	2,496,777.00	2,746,464.00
37	Personal and Real Property Taxes	1100	1,030,200.00	1,090,287.00	800,000.00
38	TOTAL RESOURCES AVAILABLE		2,888,320.00	3,587,064.00	3,546,464.00
39	Less: Disbursements & Transfers		528,943.00	850,000.00	
40	BALANCE FORWARD		2,359,377.00	2,737,064.00	

	PROPERTY TAX RECAP
1. Tax From Line 37	800,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	8,081.00
3. Total Personal and Real Property Tax Requirement.	808,081.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0075**

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			
18	Interest	1510			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
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.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0075**

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.