2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 55-505 **Class #: 3**

Isanti Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Knox 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	$ -	$ 81,822.00	$ 81,822.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ -	$ -
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 81,822.00	$ 81,822.00

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) $ 7,866,134

*(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?

[ ] YES [X] 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 # 55-505
Isanti 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	6,795,669.00	12,939,147.00	81,004.00	13,020,151.00	1,915,000.00	9,911,630.00	11,826,630.00	1,193,521.00	13,020,151.00
Depreciation	256,025.00	256,025.00		256,025.00			256,025.00		256,025.00
Employee Benefit	-	-		-			-		-
Contingency	-	-		-			-		-
Activities	118,512.00	368,512.00		368,512.00			368,512.00		368,512.00
School Nutrition	12,717.00	765,717.00		765,717.00			715,717.00	50,000.00	765,717.00
Bond	-	-		-			-		-
Special Building	2,145,658.00	4,566,859.00		4,566,859.00			4,566,859.00		4,566,859.00
Qualified Capital Purpose Undertaking	-	-		-			-		-
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
				-					-
TOTAL ALL FUNDS	9,328,581.00	18,896,260.00	81,004.00	18,977,264.00	1,915,000.00	9,911,630.00	17,733,743.00	1,243,521.00	18,977,264.00

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)	81,004.00			
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	818.00	-	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	81,822.00	-	-	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 4,016,478.00	$ 2,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			

County-District # 55-505

Isanti 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	8,249,315.00	18,117,669.00	60,000.00	18,177,669.00	1,600,000.00	9,782,000.00	11,382,000.00	6,795,669.00
Depreciation	256,025.00	256,025.00		256,025.00			-	256,025.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	118,512.00	118,512.00		118,512.00			-	118,512.00
School Nutrition	(22,841.00)	640,967.00		640,967.00			628,250.00	12,717.00
Bond	-	-		-			-	-
Special Building	174,218.00	2,295,658.00		2,295,658.00			150,000.00	2,145,658.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	8,775,229.00	21,428,831.00	60,000.00	21,488,831.00	1,600,000.00	9,782,000.00	12,160,250.00	9,328,581.00

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	
$	945.00

County-District # 55-505

Isanti Community 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	6,314,541.00	18,529,756.00	56,456.00	18,586,212.00	1,471,304.00	8,865,593.00	10,336,897.00	8,249,315.00
Depreciation	56,025.00	256,025.00		256,025.00			-	256,025.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	64,754.00	364,909.00		364,909.00			246,397.00	118,512.00
School Lunch	(390,308.00)	598,552.00		598,552.00			621,393.00	(22,841.00)
Bond	-	-		-			-	-
Special Building	203,362.00	232,720.00		232,720.00			58,502.00	174,218.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 6,248,374.00	19,981,962.00	56,456.00	20,038,418.00	1,471,304.00	8,865,593.00	11,263,189.00	8,775,229.00

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	
$	2,230.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Isanti Public School**
ADDRESS	**206 Frazier Ave East**
CITY & ZIP CODE	**Village of Santee Niobrara NE 68760**
TELEPHONE	**402-857-2741**
WEBSITE	**isanti.school**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Waylon LaPlante	Greg Shepard	Greg Shepard
TITLE /FIRM NAME	Board President	Superintendent	Superintenden t
TELEPHONE	402-857-2741	402-857-2741	402-857-2741
EMAIL ADDRESS	wlaplante@santeeschools.org	gshepard@santeeschools.org	gshepard@santeeschools.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

Isanti Community Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ ~~55,556.00~~ 63,637
*(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

7,825.00 (2024 Real Growth Value per Assessor) / 5,918,634.00 (Prior Year Total Real Property Valuation per Assessor) = 0.13 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.13 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ ~~1,183.34~~ 1,355.47

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ ~~56,739.34~~ 64,992.47
(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) $ 81,822.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 55-505

Isanti 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**	$ 82,740.00
21	**Native American Impact Aid**	$ 5,950,000.00
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 6,032,740.00

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

Isanti 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	81,822.00	-	-	-
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)	81,822.00	-	-	-
14	Assessed Valuation	7,866,134	7,866,134	7,866,134	7,866,134
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	1.040181	0.000000	0.000000	0.000000
16	Total Levy for Compliance	1.040181			

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	$ 81,822.00	$ 7,866,134	1.040181
Special Building Fund	$ -	$ 7,866,134	0.000000
Bond Fund	$ -	$ 7,866,134	0.000000
Bond Fund	$ -	$ 7,866,134	0.000000
Bond Fund	$ -	$ 7,866,134	0.000000
QCPUF Fund	$ -	$ 7,866,134	0.000000
QCPUF Fund	$ -	$ 7,866,134	0.000000
	$ -	$ 7,866,134	0.000000
	$ -	$ 7,866,134	0.000000
	$ -	$ 7,866,134	0.000000
	$ -	$ 7,866,134	0.000000
	$ -	$ 7,866,134	0.000000
	$ -	$ 7,866,134	0.000000
Total	$ 81,822.00		$ 1.040181

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (*Name of current c* Greg Shepard

Notice is hereby given that Isanti Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on 1-9, 2024 at 5 am/pm at the Board Room in Santee, 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	$ 170,000.00		**$ 170,000.00**
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)*	$ 28,000.00		$ 28,000.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare **if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 29,848.00		$ 29,848.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*	$ 25,000.00		$ 25,000.00
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*	$ 1,200.00		$ 1,200.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 254,048.00**	**$ -**	**$ 254,048.00**

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Isanti Community Schools (55-505) in Knox 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 26 day of September, 2024 at 12:00 Noon o'clock, A.M., at Board 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	$ 10,336,897.00	$ 11,382,000.00	$ 11,826,630.00	$ 1,193,521.00	$ 12,939,147.00	$ 81,822.00
Depreciation	$ -	$ -	$ 256,025.00		$ 256,025.00	
Employee Benefit	$ -	$ -	$ -		$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 246,397.00	$ -	$ 368,512.00		$ 368,512.00	
School Nutrition	$ 621,393.00	$ 628,250.00	$ 715,717.00	$ 50,000.00	$ 765,717.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ 58,502.00	$ 150,000.00	$ 4,566,859.00		$ 4,566,859.00	$ -
Qualified Capital Purpose Undertaking	$ -	$ -	$ -		$ -	$ -
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ -	$ -	$ -		$ -	
TOTALS	$ 11,263,189.00	$ 12,160,250.00	$ 17,733,743.00	$ 1,243,521.00	$ 18,896,260.00	$ 81,822.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 81,822.00	$ 81,822.00

Notice of Special Hearing To Set Final Tax Request

Isanti Community Schools (55-505) in Knox 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 26 day of, September 2024 at 12:00 Noon o'clock A.M., at Board 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	5,918,634	7,866,134	33%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024	2023-2024	2023	Property Tax Rate	2024-2025	2024-2025	Proposed	Change	Change in
General Fund	11,405,000.00	55,556.00	1.040181	0.706268	11,826,630.00	81,822.00	1.040181	0%	4%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	8,081.00	-	0.000000	0.000000	4,566,859.00	-	0.000000	#DIV/0!	56414%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	11,413,081.00	55,556.00	1.041810	0.706268	16,393,489.00	81,822.00	1.040181	0%	44%

The

Niobrara Tribune

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brook D. Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Niobrara Tribune; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Niobrara, Knox County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 19th day of September, 2024, and the last publication was on the ____ day of ____, 20____.

Subscribed in my presence and sworn to before me this 19th day of September, 2024.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L Alexander
Notary Public

Publication Fee:

$ 192.00 Proofs $ — ; Total $ 192.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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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	$ 10,336,897.00	$ 11,382,000.00	$ 11,826,630.00	$ 1,193,521.00	$ 12,939,147.00	$ 81,822.00
Depreciation	$ -	$ -	$ 256,025.00		$ 256,025.00	
Employee Benefit	$ -	$ -	$ -		$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 246,397.00	$ -	$ 368,512.00		$ 368,512.00	
School Nutrition	$ 621,393.00	$ 628,250.00	$ 715,717.00	$ 50,000.00	$ 765,717.00	$ -
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ 58,502.00	$ 150,000.00	$ 4,566,859.00		$ 4,566,859.00	$ -
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	

The

Niobrara Tribune

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brook D. Curtiss, being first duly sworn or
depose and say that I am the publisher of the Ni
Tribune; that said newspaper is and was printed
English language and has a bona fide circulation c
than three hundred (300) copies weekly, and ha
published within said county for more than fifty-tv
successive weeks last prior to the first publicatior
attached notice, and that said newspaper was pri
whole or in part in an office maintained in Niobrara
County, Nebraska, that being the place of publica
said newspaper.

The annexed notice was published in said new
for 1 consecutive weeks in all issues of saic
paper proper and not in a supplement; that the firs
cation of said notice was on the 19th
September, 2024, and the last pub
was on the ____ day of ____
20____.

Subscribed in my presence and sworn to before
19th day of September, 2024.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L Alexander
Notary Public

Publication Fee:

$ 160.00 Proofs $ — ; Total $ 160.00

Notice of Special Hearing To Set Final Tax Request

Isanti Community Schools (55-505) in Knox 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 26 day of September 2024 at 12:00 Noon o'clock A.M. at Board 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	5,167,634	7,865,134	33%

2023-2024 Budget Information

Fund	2023-2024	2023-2024	2023	Property Tax Rate
General Fund	11,405,100.00	55,556.00	1.040181	0.706268
Bond Fund(s) K - 12			0.000000	0.000000
Bond Fund(s) K - 8			0.000000	0.000000
Bond Fund(s) 9 - 12			0.000000	0.000000
Bond Fund			0.000000	0.000000
Special Building Fund	8,081.00	-	0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000
Total	11,413,081.00	55,556.00	1.040181	0.706268

2024-2025 Budget Information

2024-2025	2024-2025	Proposed	Change	Change in
11,826,630.00	81,822.00	1.040181	0%	4%
-	-	0.000000	#DIV/0!	0
-	-	0.000000	#DIV/0!	0
-	-	0.000000	#DIV/0!	0
-	-	0.000000	#DIV/0!	0
4,566,859.00	-	0.000000	#DIV/0!	56414%
-	-	0.000000	#DIV/0!	0
-	-	0.000000	#DIV/0!	0
-	-	0.000000	#DIV/0!	0
16,393,489.00	81,822.00	1.040181	0%	44%

The

Niobrara Tribune

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brook D. Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Niobrara Tribune; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Niobrara, Knox County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 19th day of September, 2024, and the last publication was on the ____ day of _____, 20____.

Brook D. Curtiss

Subscribed in my presence and sworn to before me this 19th day of September, 2024.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 14.18 Proofs $ — ; Total $ 14.18

NOTICE OF SPECIAL MEETING
Isanti Community School Isanti Community School
Village of Santee
206 Frazier Ave E
Niobrara, NE 68760
Board of Education Special Meeting Immediately following the Tax Request Hearing
Dakota Conference Room
Thursday, September 26, 2024
I. CALL THE MEETING TO ORDER - ROLL CALL
II. ACTION ITEMS
II.A. Adopt 2024-25 Budget
II.B. Resolution for setting Property Tax Request
II.C. Approval of Lunch Fund account with Farmers and Merchants State Bank
II.D. ACH Payroll Online Access
II.E. Approval of Depreciation account with Farmers and Merchants State Bank
II.F. Authorized signers for Isanti Community School accounts for Farmers and Merchants State Bank
III. ADJOURN
N28, S19b
ZNEZ

The

Niobrara Tribune

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brock D. Cutler, being first duly sworn on oath, deposes and say that I am the publisher of the Niobrara Tribune, that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) consecutive weeks the last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Niobrara, Knox County, Nebraska, that being the place of publication of said newspaper.

NOTICE OF BUDGET HEARING
Santee Community School
Village of Santee
Niobrara NE 68760
Board of Education Budget Hearing at 6:30pm
Dakota Conference Room
Thursday, September 16, 2021
A SPECIAL MEETING
IF THE BOARD OF EDUCATION DOES NOT APPROVE THE BUDGET AT THIS HEARING
IT WILL BE CONSIDERED AT A SPECIAL MEETING
A BOARD VACANCY EXISTS DUE TO
BOARD OF EDUCATION
NEB. STAT.
SNES

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement, that the first publication of said notice was on the 14th day of September 2021 and the last publication was on the day of

2021

Subscribed in my presence and sworn to before me this 14th day of September 2021

GENERAL NOTARY - State of Nebraska
DAISY L. ALEXANDER
My Comm. Exp. January 06, 2024

Notary Public

Publication Fee

$ 52.13 Proofs $ Total $ 52.13

The

Niobrara Tribune

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brook D. Curtiss, being first duly sworn on oath, depose and say that I am the publisher of the Niobrara Tribune; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Niobrara, Knox County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 19th day of September, 2024, and the last publication was on the ____ day of _____, 20____.

Brook D. Curtiss

Subscribed in my presence and sworn to before me this 19th day of September, 2024.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 10.91 Proofs $ — ; Total $ 10.91

NOTICE OF MEETING
Isanti Community School
Village of Santee
206 Frazier Ave E
Niobrara, NE 68760
Board of Education Hearing to Set Final Tax Request
Immediately following Budget Hearing
Dakota Conference Room
Thursday, September 26, 2024
I. OPEN HEARING TO SET FINAL TAX REQUEST
II. HEARING TO SET FINAL TAX REQUEST
III. PRESENTATION ON FINAL TAX REQUEST
IV. BOARD COMMENTS/DISCUSSION
V. PUBLIC COMMENTS
VI. CLOSE HEARING
N28, S19b
ZNEZ

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$	81,822.00
Bond Fund:	$	-
Special Building Fund:	$	-
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 32.9 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 0.706268 per $100 of assessed value.

4. Isanti Community Schools proposes to adopt a property tax request that will cause its tax rate to be 1.040181 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Isanti Community Schools will increase (or decrease) last year's budget by 43.64 percent.

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

Motion by Wabasha seconded by La Point to adopt Resolution #_____.

Board of Education Budget Hearing @ 12:00pm

Isanti School Dakota Conference Room

Thursday, September 26, 2024 @ 12:00 PM

Isanti Community School

I. OPEN BUDGET HEARING

II. PRESENTATION OF BUDGET

Mr. Shepard gave presentation

III. PUBLIC COMMENTS ON BUDGET

IV. BOARD COMMENTS/DISCUSSION ON BUDGET

V. CLOSE BUDGET HEARING

at 12:05pm

Board of Education Hearing to Set Final Tax Request
Thursday, September 26, 2024 @ immediately following the Budget Hearing

Isanti Community School -Dakota Conference Room

Isanti Community School

I. OPEN HEARING TO SET FINAL TAX REQUEST

II. HEARING TO SET FINAL TAX REQUEST

III. PRESENTATION ON FINAL TAX REQUEST

Mr. Shepard gave presentation

IV. BOARD COMMENTS/DISCUSSION

No discussion

V. PUBLIC COMMENTS

No public comment

VI. CLOSE HEARING

Close hearing at 12:06pm

Board of Education Special Meeting
Thursday, September 26, 2024 @ Immediately following the Tax Request Hearing - Board of Education Special Meeting

Isanti School Dakota Conference Room

Isanti Community School

Waylon LaPlante:	Present
Anita LaPointe:	Present
Susan Pike:	Absent
Dewayne Wabasha:	Present
Janelle Whipple:	Absent

Present: 3, Absent: 2.

I. CALL THE MEETING TO ORDER - ROLL CALL

Absent: Susan Pike, Janelle Whipple, **Present:** Waylon LaPlante, Anita LaPointe, Dewayne Wabasha. Present: 3, Absent: 2.

II. ACTION ITEMS

II.A. Adopt 2024-25 Budget

It was moved by Anita LaPointe and seconded by Dewayne Wabasha to adopt the 2023-2024 Budget, which was presented at a hearing on September 26, 2024.
Roll call vote: Passed

Susan Pike: Absent, Janelle Whipple: Absent, Waylon LaPlante: Yea, Anita LaPointe: Yea, Dewayne Wabasha: Yea
Yea: 3, Nay: 0, Absent: 2

II.B. Resolution for setting Property Tax Request

It was moved by Dewayne Wabasha and seconded by Anita LaPointe to approve the tax request resolution as presented.
Roll call vote: Passed

Susan Pike: Absent, Janelle Whipple: Absent, Waylon LaPlante: Yea, Anita LaPointe: Yea, Dewayne Wabasha: Yea
Yea: 3, Nay: 0, Absent: 2

II.C. Approval of Lunch Fund account with Farmers and Merchants State Bank

It was moved by Dewayne Wabasha and seconded by Anita LaPointe to to approve opening a Lunch Fund at Farmers and Merchants State Bank..
Roll call vote: Passed

Susan Pike: Absent, Janelle Whipple: Absent, Waylon LaPlante: Yea, Anita LaPointe: Yea, Dewayne Wabasha: Yea
Yea: 3, Nay: 0, Absent: 2

II.D. ACH Payroll Online Access

It was moved by Dewayne Wabasha and seconded by Anita LaPointe to for Carol-Brandt-Denney, Gregory Shepard, and Waylon LaPlante to have ACH Payroll access to Farmers and Merchants State Bank..
Roll call vote: Passed

Susan Pike: Absent, Janelle Whipple: Absent, Waylon LaPlante: Yea, Anita LaPointe: Yea, Dewayne Wabasha: Yea
Yea: 3, Nay: 0, Absent: 2

II.E. Approval of Depreciation account with Farmers and Merchants State Bank

It was moved by Anita LaPointe and seconded by Dewayne Wabasha to to approve opening a Depreciation fund at Farmers and Merchants State Bank..
Roll call vote: Passed

Susan Pike: Absent, Janelle Whipple: Absent, Waylon LaPlante: Yea, Anita LaPointe: Yea, Dewayne Wabasha: Yea
Yea: 3, Nay: 0, Absent: 2

II.F. Authorized signers for Isanti Community School accounts for Farmers and Merchants State Bank

It was moved by Anita LaPointe and seconded by Dewayne Wabasha to authorize the following as signers on all Isanti Community School Accounts at Farmers and Merchants State bank: Susan Pike, Dewayne Wabasha, Anita LaPointe, Waylon LaPlante, Greg Shepard, Carol Brandt-Denney and to remove signers Miranda Fuhrer, Janelle Whipple.
Roll call vote: Passed

Susan Pike: Absent, Janelle Whipple: Absent, Waylon LaPlante: Yea, Anita LaPointe: Yea, Dewayne Wabasha: Yea
Yea: 3, Nay: 0, Absent: 2

III. ADJOURN

It was moved by Dewayne Wabasha and seconded by Anita LaPointe to to adjourn at 12:15pm.
Roll call vote: Passed

Susan Pike: Absent, Janelle Whipple: Absent, Waylon LaPlante: Yea, Anita LaPointe: Yea, Dewayne Wabasha: Yea
Yea: 3, Nay: 0, Absent: 2

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

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

TO: ISANTI SCHOOL DISTRICT
GREG SHEPARD, SUPERINTENDENT
206 FRAZIER AVE EAST
NIOBRARA NE 68760-7213

TAXABLE VALUE LOCATED IN THE COUNTY OF KNOX

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]
#C5 ISANTI COMM SCHOOL	3	54-0505		7,866,134	7,825	5,918,634	0.13

** 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 CHRISTA M BECKMANN, KNOX 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.

Christa M Beckmann
(signature of county assessor)

Aug 13, 2024
(date)

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

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

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

District Number: 54-0505-000
District Name: ISANTI COMMUNITY SCHOOL
District Phone: (402)857-2741

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	4,702,188
Access to Prior Year's Unused Budget Authority [Maximum Amount: $33,581]	**A-355**	33,581
Total Adjusted Budget Authority	A-361	4,735,769
Total Allowable Budget Authority	A-780	4,735,769

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**	11,826,630
2024/25 Special Grant Funds	B-110	6,602,500
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	1,915,000
2024/25 General Fund Lid Exclusions	**B-130**	6,032,740
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	-2,723,610
2024/25 Unused Budget Authority	B-150	7,459,379

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	6,133,581
2024/25 General Fund Expenditure Growth	B-162	33,581
Adjusted Unused Budget Authority	B-165	6,100,000
2024/25 Unused Budget Authority	B-170	7,459,379

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	13,559,379

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	5,321,984
2024/25 General Fund Necessary Cash Reserve	**C-300**	1,193,521
2024/25 Depreciation Fund Total Requirements	**C-310**	256,025
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	1,449,546

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**	7,866,134

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	**D-110**	165,259
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**	165,259
2024/25 Property Tax Request General Fund	**D-210**	81,822
2024/25 Property Tax Request Special Building Fund	**D-220**	0
2024/25 Total Property Tax Request	**D-230**	81,822
2024/25 Unused Property Tax Request Authority	**D-240**	83,437
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	**D-310**	0

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

District Number: 54-0505-000
District Name: ISANTI COMMUNITY SCHOOL
District Phone: (402)857-2741

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	6,602,500

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

Print Grants

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

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	162,500
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0

EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	300,000
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	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	50,000
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	50,000
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	0
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	65,000
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0

Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	5,950,000
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	25,000
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	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0

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

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

Exclusions listed below require State Board approval

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