2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 69-0055 Class #: 3

Loomis Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Phelps County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,324,961.00	$ 3,324,961.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 232,323.00		$ 232,323.00
Special Building Fund	$ -	$ 202,202.00	$ 202,202.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 232,323.00	$ 3,527,163.00	$ 3,759,486.00

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

$ 675,000.00	Principal
$ 8,835.00	Interest
$ 683,835.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 599,280,361

*(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

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,118,160.00	3,010,381.00	3,291,711.00	6,302,092.00	600,000.00	4,802,092.00	5,402,092.00	900,000.00	6,302,092.00
Depreciation	819,933.00	1,012,933.00		1,012,933.00			1,012,933.00		1,012,933.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	186,764.00	451,764.00		451,764.00			451,764.00	-	451,764.00
School Nutrition	121,901.00	358,901.00		358,901.00			358,901.00	-	358,901.00
Bond	285,215.00	285,215.00	230,000.00	515,215.00			515,215.00	-	515,215.00
Special Building	94,741.00	94,741.00	200,180.00	294,921.00			294,921.00		294,921.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,626,714.00	5,213,935.00	3,721,891.00	8,935,826.00	600,000.00	4,802,092.00	8,035,826.00	900,000.00	8,935,826.00

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)	3,291,711.00	230,000.00	200,180.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	33,250.00	2,323.00	2,022.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,324,961.00	232,323.00	202,202.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,236,648.00	$ 120,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
120,000.00	78,000.00	-	-

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,718,348.00	3,736,736.00	2,400,000.00	6,136,736.00	569,673.00	4,448,903.00	5,018,576.00	1,118,160.00
Depreciation	1,072,766.00	1,265,766.00		1,265,766.00			445,833.00	819,933.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	153,764.00	436,764.00		436,764.00			250,000.00	186,764.00
School Nutrition	121,901.00	350,601.00		350,601.00			228,700.00	121,901.00
Bond	381,554.00	410,169.00	110,061.00	520,230.00			235,015.00	285,215.00
Special Building	94,741.00	94,741.00	50,000.00	144,741.00			50,000.00	94,741.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,543,074.00	6,294,777.00	2,560,061.00	8,854,838.00	569,673.00	4,448,903.00	6,228,124.00	2,626,714.00

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	
$	130,000.00

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	1,684,275.00	3,279,004.00	2,813,583.00	6,092,587.00	446,405.00	3,927,834.00	4,374,239.00	1,718,348.00
Depreciation	986,654.00	1,203,768.00		1,203,768.00			131,002.00	1,072,766.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	144,063.00	400,241.00		400,241.00			246,477.00	153,764.00
School Lunch	117,358.00	344,956.00		344,956.00			223,055.00	121,901.00
Bond	399,100.00	426,510.00	190,922.00	617,432.00			235,878.00	381,554.00
Special Building	126,343.00	126,343.00	-	126,343.00			31,602.00	94,741.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 3,457,793.00	5,780,822.00	3,004,505.00	8,785,327.00	446,405.00	3,927,834.00	5,242,253.00	3,543,074.00

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	
$	121,966.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Loomis Public Schools**
ADDRESS	**P.O Box 250**
CITY & ZIP CODE	**Loomis, 68958**
TELEPHONE	**3088762111**
WEBSITE	**www.loomiswolves.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Scott Schukar	Luke Thorell	Nate Weaver
TITLE /FIRM NAME	Chairperson		Superintendent
TELEPHONE			308-876-2111
EMAIL ADDRESS	scott.schukar@loomiswolves.org	luke.thorell@loomiswolves.org	nate.weaver@loomiswolves.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

Loomis Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,358,041.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

2024 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
1,146,375.00	/	470,150,105.00	=	0.24 %	

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.24 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 75,220.12

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,433,261.12**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 3,527,163.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 69-0055

Loomis Public Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 60,812.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 60,812.00

Loomis Public Schools
Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,324,961.00	232,323.00	202,202.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	232,323.00		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	232,323.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,324,961.00	-	202,202.00	-
14	Assessed Valuation	599,280,361	599,280,361	599,280,361	599,280,361
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.554826	0.000000	0.033741	0.000000
16	Total Levy for Compliance	0.588567			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 3,324,961.00	$ 599,280,361	0.554826
Special Building Fund	$ 202,202.00	$ 599,280,361	0.033741
Bond Fund	$ 232,323.00	$ 599,280,361	0.038767
Bond Fund	$ -	$ 599,280,361	0.000000
Bond Fund	$ -	$ 599,280,361	0.000000
QCPUF Fund	$ -	$ 599,280,361	0.000000
QCPUF Fund	$ -	$ 599,280,361	0.000000
	$ -	$ 599,280,361	0.000000
	$ -	$ 599,280,361	0.000000
	$ -	$ 599,280,361	0.000000
	$ -	$ 599,280,361	0.000000
	$ -	$ 599,280,361	0.000000
	$ -	$ 599,280,361	0.000000
Total	$ 3,759,486.00		$ 0.627334

Must agree to Cover

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Loomis Public Schools — SUBDIVISION NAME

Phelps — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 11	8/1/2024 to Indefinite	School Services
Bertrand Community Schools	8/1/2024 to indefinite	Co-op Cross Country, Share FFA/Ag. Teacher and 1/3 School Phycologist
Elwood Public Schools	8-1-2024 to Indefinitie	1/3 School Phycologist

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

Notice is hereby given that Loomis Public 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 7:00pm at the Library Room in Loomis, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.) 0

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

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 125,000.00		**$ 125,000.00**
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)*	$ 30,624.00		$ 30,624.00
• *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*	$ 21,909.75		$ 21,909.75
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 500.00		$ 500.00
• *Cell Phone/Internet reimbursement*	$ 960.00		$ 960.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*	$ 1,000.00		$ 1,000.00
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 179,993.75**	**$ -**	**$ 179,993.75**

Schedule D

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Loomis Public Schools (69-0055) in Phelps 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 25th day of September , 2024 at 6:00 o'clock, P.M., at Loomis Public Schools Library 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	$ 4,374,239.00	$ 5,018,576.00	$ 5,402,092.00	$ 900,000.00	$ 3,010,381.00	$ 3,324,961.00
Depreciation	$ 131,002.00	$ 445,833.00	$ 1,012,933.00		$ 1,012,933.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 246,477.00	$ 250,000.00	$ 451,764.00	$ -	$ 451,764.00	
School Nutrition	$ 223,055.00	$ 228,700.00	$ 358,901.00	$ -	$ 358,901.00	
Bond	$ 235,878.00	$ 235,015.00	$ 515,215.00	$ -	$ 285,215.00	$ 232,323.00
Special Building	$ 31,602.00	$ 50,000.00	$ 294,921.00		$ 94,741.00	$ 202,202.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,242,253.00	$ 6,228,124.00	$ 8,035,826.00	$ 900,000.00	$ 5,213,935.00	$ 3,759,486.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 232,323.00	$ 3,527,163.00	$ 3,759,486.00

Notice of Special Hearing To Set Final Tax Request

Loomis Public Schools (69-0055) in Phelps 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 25th day of, September, 2024 at 6:00 P.M. for the purpose of hearing support, opposition, critisism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	531,018,098	599,280,361	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	5,172,927.00	3,307,536.00	0.622867	0.551918	5,402,092.00	3,324,961.00	0.554826	-11%	4%
Bond Fund(s) K - 12	378,039.00	222,222.00	0.041848	0.037081	515,215.00	232,323.00	0.038767	-7%	36%
Special Building Fund	90,647.00	50,505.00	0.009511	0.008428	294,921.00	202,202.00	0.033741	255%	225%
Total	5,641,613.00	3,580,263.00	0.674226	0.597427	6,212,228.00	3,759,486.00	0.627334	-7%	10%

Proof of Publication

STATE OF NEBRASKA)
) ss
PHELPS COUNTY)

A copy of the foregoing notice as was published and entire Daily Citizen. olished under te of Mon-Fri in nty, Nebraska, nent thereof eeks. The llows:

tember 12, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Loomis Public Schools (69-0055) in Phelps 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 25th day of September , 2024 at 6:00 o'clock, P.M., at Loomis Public Schools Library 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	$ 4,374,239.00	$ 5,018,576.00	$ 5,402,092.00	$ 900,000.00	$ 3,010,381.00	$ 3,324,961.00
Depreciation	$ 131,002.00	$ 445,833.00	$ 1,012,933.00		$ 1,012,933.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 246,477.00	$ 250,000.00	$ 451,764.00	$ -	$ 451,764.00	
School Nutrition	$ 223,055.00	$ 228,700.00	$ 358,901.00	$ -	$ 358,901.00	
Bond	$ 235,876.00	$ 235,015.00	$ 515,215.00	$ -	$ 285,215.00	$ 232,323.00
Special Building	$ 31,602.00	$ 50,000.00	$ 294,921.00		$ 94,741.00	$ 202,202.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,242,253.00	$ 6,228,124.00	$ 8,035,826.00	$ 900,000.00	$ 5,213,935.00	$ 3,759,486.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 232,323.00	$ 3,527,163.00	$ 3,759,486.00

Notice of Special Hearing To Set Final Tax Request

Loomis Public Schools (69-0055) in Phelps 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 25th day of, September, 2024 at 6:00 P.M. 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	531,018,088	599,280,881	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	5,172,827.00	3,307,636.00	0.622887	0.551918	5,402,092.00	3,324,961.00	0.554828	-11%	4%
Bond Fund(s) K - 12	378,038.00	222,222.00	0.041848	0.037081	515,215.00	232,323.00	0.038767	-7%	36%
Special Building Fund	90,647.00	50,505.00	0.009511	0.008428	294,921.00	202,202.00	0.033741	255%	225%
Total	5,641,513.00	3,580,363.00	0.674246	0.597427	6,212,228.00	3,759,486.00	0.627334	-7%	10%

ZNEZ

9-12-1 Thurs.

Notary Public (SEAL)

GENERAL NOTARY- State of Nebraska
LINDA A BOWERS
My Comm. Exp. March 25, 2025

My Commission expires 3-25-2025

Printer's Fee $ 97.64

Proof of Publication

STATE OF NEBRASKA)
) ss
PHELPS COUNTY)

A copy of the foregoing notice as was published and entire s Daily Citizen. blished under ate of Mon-Fri in nty, Nebraska, nent thereof eeks. The ollows:

September 12, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Loomis Public Schools (69-0055) in Phelps 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 25th day of September, 2024 at 6:00 o'clock, P.M., at Loomis Public Schools Library 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	$ 4,374,239.00	$ 5,018,576.00	$ 5,402,092.00	$ 900,000.00	$ 3,010,381.00	$ 3,324,961.00
Depreciation	$ 131,002.00	$ 445,833.00	$ 1,012,933.00		$ 1,012,933.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 246,477.00	$ 250,000.00	$ 451,764.00	$ -	$ 451,764.00	
School Nutrition	$ 223,055.00	$ 228,700.00	$ 358,901.00	$ -	$ 358,901.00	
Bond	$ 235,878.00	$ 235,015.00	$ 515,215.00	$ -	$ 285,215.00	$ 232,323.00
Special Building	$ 31,602.00	$ 50,000.00	$ 294,921.00		$ 94,741.00	$ 202,202.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,242,253.00	$ 6,228,124.00	$ 8,035,826.00	$ 900,000.00	$ 5,213,935.00	$ 3,759,486.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 232,323.00	$ 3,527,163.00	$ 3,759,486.00

Notice of Special Hearing To Set Final Tax Request

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	2023-2024	2024-2025	Change
Property Valuations	531,018,089	599,280,381	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	5,172,927.00	3,307,536.00	0.622887	0.551918	5,402,092.00	3,324,961.00	0.554826	-11%	4%
Bond Fund(s) K - 12	378,039.00	222,222.00	0.041548	0.037081	515,215.00	232,323.00	0.038767	-7%	36%
Special Building Fund	90,647.00	50,505.00	0.009511	0.008428	294,921.00	202,202.00	0.033741	255%	225%
Total	5,641,613.00	3,580,263.00	0.674226	0.597427	6,212,228.00	3,759,486.00	0.627334	-7%	10%

ZNEZ

9-12-1 Thurs.

RY- State of Nebraska
LINDA A BOWERS
My Comm. Exp. March 25, 2025

(SEAL)

My Commission expires 3-25-2025

Printer's Fee $ 97.64

Proof of Publication

STATE OF NEBRASKA)
) ss
PHELPS COUNTY)

A copy of the foregoing notice as
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weeks. The
follows:
September 12, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Loomis Public Schools (69-0055) in Phelps County, Nebraska

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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)
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Depreciation	$ 131,002.00	$ 445,833.00	$ 1,012,933.00		$ 1,012,933.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 246,477.00	$ 250,000.00	$ 451,764.00	$ -	$ 451,764.00	
School Nutrition	$ 223,055.00	$ 228,700.00	$ 358,901.00	$ -	$ 358,901.00	
Bond	$ 235,878.00	$ 235,015.00	$ 515,215.00	$ -	$ 285,215.00	$ 232,323.00
Special Building	$ 31,602.00	$ 50,000.00	$ 294,921.00		$ 94,741.00	$ 202,202.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,242,253.00	$ 6,228,124.00	$ 8,035,826.00	$ 900,000.00	$ 5,213,935.00	$ 3,759,486.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 232,323.00	$ 3,527,163.00	$ 3,759,486.00

Notice of Special Hearing To Set Final Tax Request

Loomis Public Schools (69-0055) in Phelps 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 25th day of, September, 2024 at 6:00 P.M. 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	531,018,038	569,286,881	7.2%

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
	2023-2024 Budget Information				*2024-2025 Budget Information*				
General Fund	5,172,927.00	3,307,536.00	0.622887	0.581918	5,402,092.00	3,324,961.00	0.584826	-11%	4%
Bond Fund(s) K - 12	378,036.00	222,322.00	0.041548	0.039081	515,215.00	232,323.00	0.038787	-7%	36%
Special Building Fund	90,647.00	50,505.00	0.009511	0.008438	294,921.00	202,202.00	0.033741	255%	225%
Total	5,641,610.00	3,580,363.00	0.674236	0.629427	6,212,228.00	3,759,486.00	0.627334	-7%	10%

ZNEZ

9-12-1 Thurs.

(SEAL)

NOTARY- State of Nebraska
LINDA A BOWERS
My Comm. Exp. March 25, 2025

My Commission expires 3-25-2025

Printer's Fee $ 97.64

Board of Education Regular Meeting Monday, August 12, 2024 7:30 PM
Loomis School, Media Center, Rm 117
101 Bryan St
Loomis, NE 68958-0250

Holdrege Daily Citizen Posted Date: 8-5-2024
Loomis Post Office, Loomis Village Office, Loomis Public School Posted Date: 7-29-2024

Kelly Anderson: Present, Allan Meyer: Present, Duane Schoff: Present, Scott Schukar: Present, Mike Szekely: Present, Luke Thorell: Present.

1. Call to Order

Motion to approve the meeting open and properly posted by advanced notice. Meeting opened at 7:40 p.m. Passed with a motion by Mike Szekely and a second by Scott Schukar.
Kelly Anderson: Yea, Allan Meyer: Yea, Duane Schoff: Yea, Scott Schukar: Yea, Mike Szekely: Yea, Luke Thorell: Yea

Notice of the meeting was given in advance thereof by publication in the Holdrege Daily Citizen, the School District's designated method for giving notice, and posting at the Loomis Public Schools, Loomis Village Office and Loomis Post Office, a copy of the Affidavit of Publication being attached to these Minutes. Notice of this meeting was given in advance to all members of the Board of Education, and a copy of their Acknowledgment of Receipt of Notice is attached to these Minutes. Availability of the Agenda was communicated in the advance notice and in the notice to the members of this meeting. The President publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

2. Welcome Guests

Gary Regelin, Farren Nelson, Denny Pouk, Jenny Cox, David Squiers, Derek Billeter

3. Approval of Absent Board Members

4. Consent Agenda

Motion to approve the Consent Agenda and the bills, and authorize the Board President and Treasurer to sign and validate all the checks and warrants as presented Passed with a motion by Luke Thorell and a second by Duane Schoff.
Kelly Anderson: Yea, Allan Meyer: Yea, Duane Schoff: Yea, Scott Schukar: Yea, Mike Szekely: Yea, Luke Thorell: Yea

Reviewed the Bill Roster.

4.1. Agenda

4.2. Previous Board Meeting Minutes

4.3. Bill Roster

4.4. Financial Reports

4.4.1. General Fund

Receipts $88,880.88, expenses $409,685.25, balance $1,865,927.08

4.4.2. Investment Fund

Depreciation: Receipts $469.69, Expenses $161,747.00, balance $897,292.38
Bond: Receipts $5,263.69, Expenses $0, balance $324,586.13

4.4.3. Activities Fund

Receipts $5,658.36, expenses $14,007.91, balance $132,451.57

4.4.4. Nutrition Fund

Receipts $19.55, expenses $6,379.86, balance $107,830.83

4.4.5. Building Fund

Receipts $1,108.53, Expenses $0, balance $130,344.84

4.5. 2024 Census

2023: Ages 0-4 46, ages 5-18 198
2024: Ages 0-4 46, ages 5-18 208

5. Introduction of Speakers

Jacob Sertich, Wilkins Archetecture presented the preliminary steps necessary to begin a building project.

6. Board Committee Reports

6.1. Negotiations

The Nebraska Labor Conference is on October 2nd and 3rd. October will be the beginning month for negotiations.

6.2. Americanism

We will have an Americanism meeting on September 10th - open to the public.

6.3. Policy

I plan to work on getting the policies updated on Sparq as soon as the budget is finished. Once it is up-to-date there, we can link it to our web page.

6.4. Building, Grounds, and Transportation

I would like to find an evening to do a walk through the building and make notes of needed areas of improvement. Can we find a day in August?

6.5. Preschool Advisory

We have a tentative meeting set for Sept. 24th.

7. Administrative Reports

7.1. Principal

7.2. Superintendent

7.3. A.D. Agenda

8. Public Forum

9. Recess

None taken

10. Action Agenda Items

10.1. Update authorized signers on bank accounts

Motion to remove Sam Dunn and add Nate Weaver, Superintendent and Jeff Ellsworth, Principal as authorized signers on the appropriate bank accounts Passed with a motion by Luke Thorell and a second by Mike Szekely.
Kelly Anderson: Yea, Allan Meyer: Yea, Duane Schoff: Yea, Scott Schukar: Yea, Mike Szekely: Yea, Luke Thorell: Yea
Motion to remove Allan Meyer and add Scott Schukar as authorized signers on the appropriate bank accounts. Passed with a motion by Mike Szekely and a second by Duane Schoff.
Kelly Anderson: Yea, Allan Meyer: Yea, Duane Schoff: Yea, Scott Schukar: Yea, Mike Szekely: Yea, Luke Thorell: Yea

10.2. Vote to Approve the purchase of computers through computer hardware for the elementary school using the remaining reap grant dollars.

Vote to approve the purchase of computers for the elementary. Passed with a motion by Luke Thorell and a second by Mike Szekely.

Kelly Anderson: Yea, Allan Meyer: Yea, Duane Schoff: Yea, Scott Schukar: Yea, Mike Szekely: Yea, Luke Thorell: Yea

10.3. CHS Propane Contract

Vote to approve the contract with CHS for the 2024-2025 school year. Passed with a motion by Kelly Anderson and a second by Scott Schukar.
Kelly Anderson: Yea, Allan Meyer: Yea, Duane Schoff: Yea, Scott Schukar: Yea, Mike Szekely: Yea, Luke Thorell: Yea

10.4. Superintendent's Contract for 2024-2025: Disability Insurance

Motion to amend the 2024-2025 Superintendent's Contract to pay the Short-Term, Long-Term disability, Life Insurance and Accidental Death & Dismemberment at the cost of the School District the same as certificated staff. Passed with a motion by Duane Schoff and a second by Scott Schukar.
Kelly Anderson: Yea, Allan Meyer: Yea, Duane Schoff: Yea, Scott Schukar: Yea, Mike Szekely: Yea, Luke Thorell: Yea

The current contract states: "Disability Insurance. The Superintendent shall purchase long-term disability insurance from the District's carrier at the Superintendent's own expense." Previous Superintendent's contracts stated "Disability Insurance. Short-term, Long-term disability, Live Insurance, and Accidental Death & Dismemberment are provided as same as certificated staff."

10.5. Resolution to approve the base growth percentage.

Discuss, consider, and take all necessary action to adopt resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7 percent. Passed with a motion by Luke Thorell and a second by Mike Szekely.
Kelly Anderson: Yea, Allan Meyer: Yea, Duane Schoff: Yea, Scott Schukar: Yea, Mike Szekely: Yea, Luke Thorell: Yea

10.6. Accept the resignation of Board Member.

Regretfully accept the resignation of Allan Meyer immediately after the board meeting. Passed with a motion by Kelly Anderson and a second by Luke Thorell.
Kelly Anderson: Yea, Allan Meyer: Yea, Duane Schoff: Yea, Scott Schukar: Yea, Mike Szekely: Yea, Luke Thorell: Yea

10.7. Appoint replacement board member for the remainder of 2024.

Appoint Gary Reglin as a board member effective immediately after the board meeting. Passed with a motion by Duane Schoff and a second by Scott Schukar.
Kelly Anderson: Yea, Allan Meyer: Yea, Duane Schoff: Yea, Scott Schukar: Yea, Mike Szekely: Yea, Luke Thorell: Yea

11. Closed Session

12. Next Meeting Date

The next regular meeting will be held September 9, 2024 at 7:30 p.m.

13. Adjournment

Meeting adjourned at 9:28 p.m.

_____ _____

Superintendent Chairperson

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for **Phelps County School District 69-0055**, commonly known as **Loomis Public Schools** (the "School District"), is planning the School District's annual budget for the 2024–2025 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to 7 percent.

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2024–2025 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of ___ to ___ on the 12th day of August, 2024.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

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

To: LOOMIS SCHOOL-GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF HARLAN 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
LOOMIS SCHOOL GENERAL	3	69-0055		$24,563,528	$0	$22,008,042	0.00000%
LOOMIS SCHOOL SPECIAL BLDG (2014)	3	69-0055		$24,563,528	$0	$22,008,042	0.00000%

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

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

I Kim Fouts, Harlan 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.

COUNTY ASSESSOR * OFFICIAL SEAL * HARLAN COUNTY NEBRASKA

Kim Fouts

(signature of county assessor)

08/15/2024

(date)

CC: County Clerk, Harlan County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2024

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

To: LOOMIS SCHOOL BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
LOOMIS 55 BOND	Incl. HS	69-0055	$24,563,528

I Kim Fouts, Harlan 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.

COUNTY ASSESSOR OFFICIAL SEAL HARLAN COUNTY NEBRASKA

Kim Fouts

(signature of county assessor)

08/15/2024

(date)

CC: County Clerk, Harlan County, NE County

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

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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: LOOMIS PUBLIC SCHOOL
% SAM DUNN
P O BOX 250
LOOMIS,NE 68958

TAXABLE VALUE LOCATED IN THE COUNTY OF PHELPS

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]
LOOMIS DIST 55	3	69-0055	0	574,716,833	1,146,375	470,150,105	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 LARISSA DAVENPORT, PHELPS 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.

Larissa Davenport
(signature of county assessor)

PHELPS COUNTY ASSESSOR'S OFFICIAL SEAL HOLDREGE, NE

8-14-24
(date)

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

TO: LOOMIS PUBLIC SCHOOL
% SAM DUNN
P O BOX 250
LOOMIS, NE 68958

TAXABLE VALUE LOCATED IN THE COUNTY OF PHELPS

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
LOOMIS 55 BOND		69-0055	574,716,833

I LARISSA DAVENPORT, PHELPS 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.

Larissa Davenport
(signature of county assessor)

PHELPS COUNTY COUNTY ASSESSOR'S OFFICIAL SEAL HOLDREGE, NE

8-14-24
(date)

CC: County Clerk, PHELPS 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)

Board of Education Special meeting Tax Request hearing

Wednesday, September 25, 2024 6:00 PM
Loomis School, Media Center, Rm 117, 101 Bryan St, Loomis, NE 68958-0250

Kelly Anderson:	Present
Gary Regelin:	Present
Duane Schoff:	Absent
Scott Schukar:	Absent
Mike Szekely:	Present
Luke Thorell:	Present

1. **Call Tax Request Hearing to Order and Roll Call**
   Action(s):
   Motion to Declare the Tax Request Hearing open properly posted and published by advance notice. 6:23 Passed with a motion by Gary Regelin and a second by Mike Szekely.
   Voting Detail:

Kelly Anderson:	Yea
Gary Regelin:	Yea
Duane Schoff:	Absent
Scott Schukar:	Absent
Mike Szekely:	Yea
Luke Thorell:	Yea

   Voting Summary: Yea: 4, Nay: 0, Absent: 2

2. **Close tax Rquest Hearing**
   Action(s):
   Motion to close the tax Request Hearing at 6:23 pm. Passed with a motion by Mike Szekely and a second by Gary Regelin.
   Voting Detail:

Kelly Anderson:	Yea
Gary Regelin:	Yea
Duane Schoff:	Absent
Scott Schukar:	Absent
Mike Szekely:	Yea
Luke Thorell:	Yea

   Voting Summary: Yea: 4, Nay: 0, Absent: 2

3. **Call to Order**
   Speaker(s): Board Chairman
   Action(s):
   Motion to approve the meeting open and properly posted by advanced notice. Passed with a motion by Kelly Anderson and a second by Mike Szekely.
   Voting Detail:

Kelly Anderson:	Yea
Gary Regelin:	Yea
Duane Schoff:	Absent
Scott Schukar:	Absent

Mike Szekely:	Yea
Luke Thorell:	Yea

Voting Summary: Yea: 4, Nay: 0, Absent: 2

Notice of the meeting was given in advance thereof by publication in the Holdrege Daily Citizen, the School District's designated method for giving notice, and posting at the Loomis Public Schools, Loomis Village Office and Loomis Post Office, a copy of the Affidavit of Publication being attached to these Minutes. Notice of this meeting was given in advance to all members of the Board of Education, and a copy of their Acknowledgment of Receipt of Notice is attached to these Minutes. Availability of the Agenda was communicated in the advance notice and in the notice to the members of this meeting. The President publicly stated to all in attendance that a current copy of the Nebraska Open Meetings Act was available for review and indicated the location of such copy in the room where the meeting was being held. All proceedings of the Board were taken while the convened meeting was open to the attendance of the public.

4. **Welcome Guests**

5. **Approval of Absent Board Members**

Action(s):
Motion to approve the absence of Scott Schukar and Duane Schoff. Passed with a motion by Gary Regelin and a second by Mike Szekely.

Voting Detail:

Kelly Anderson:	Yea
Gary Regelin:	Yea
Duane Schoff:	Absent
Scott Schukar:	Absent
Mike Szekely:	Yea
Luke Thorell:	Yea

Voting Summary: Yea: 4, Nay: 0, Absent: 2

6. **Action Agenda Items**

6.1. 2024-2025 Tax Request & Budget

Action(s):
Motion to Approve the tax request resolution #100. Passed with a motion by Gary Regelin and a second by Luke Thorell.

Voting Detail:

Kelly Anderson:	Yea
Gary Regelin:	Yea
Duane Schoff:	Absent
Scott Schukar:	Absent
Mike Szekely:	Yea

Luke Thorell: Yea

Voting Summary: Yea: 4, Nay: 0, Absent: 2

6.2. 2024-2025 Budget

7. **Closed Session**

8. **Next Meeting Date**

October 9th - Special work session

9. **Adjournment**

Action(s):

Motion to adjourn meeting 6:45 Passed with a motion by Kelly Anderson and a second by Luke Thorell.

Voting Detail:

Kelly Anderson:	Yea
Gary Regelin:	Yea
Duane Schoff:	Absent
Scott Schukar:	Absent
Mike Szekely:	Yea
Luke Thorell:	Yea

Voting Summary: Yea: 4, Nay: 0, Absent: 2

_____

Board Secretary

District Number: 69-0055-000
District Name: LOOMIS PUBLIC SCHOOLS
District Phone: (308)876-2111

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

Browse... No file selected. 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
Loomis School_Budget - 24-25.pdf (UploadFile_DisplayFile.aspx?ID=21541)	9/25/2024 9:04:06 AM
Loomis Public School 2024-2025 Budget documents.pd (UploadFile_DisplayFile.aspx?ID=21598)	9/26/2024 9:06:18 AM

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

Certified Budget Authority	A-101	4,475,944
Access to Prior Year's Unused Budget Authority [Maximum Amount: $87,336]	A-355	87,336
Total Adjusted Budget Authority	A-361	4,563,280
Total Allowable Budget Authority	A-780	4,563,280

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

2024/25 General Fund Budget of Disbursements & Transfers	B-100	5,402,092
2024/25 Special Grant Funds	B-110	178,000
2024/25 Special Education Budget of Disbursements & Transfers	B-120	600,000
2024/25 General Fund Lid Exclusions	B-130	60,812
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,563,280
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	105,472
2024/25 General Fund Expenditure Growth	B-162	87,336
Adjusted Unused Budget Authority	B-165	18,136
2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	18,136

Additional Budget Authority Approved by Patron

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

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	2,430,941
2024/25 General Fund Necessary Cash Reserve	C-300	900,000
2024/25 Depreciation Fund Total Requirements	C-310	1,012,933
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,912,933

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	599,280,361

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	3,191,315
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	335,880
Enter the amount approved by the School Board.	D-140	335,880
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	3,527,195
2024/25 Property Tax Request General Fund	D-210	3,324,961
2024/25 Property Tax Request Special Building Fund	D-220	202,202
2024/25 Total Property Tax Request	D-230	3,527,163
2024/25 Unused Property Tax Request Authority	D-240	32
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	391,363

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

District Number: 69-0055-000
District Name: LOOMIS PUBLIC SCHOOLS
District Phone: (308)876-2111

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	178,000

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

Print Grants

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

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

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	60,000
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	35,000
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	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	3,000
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	70,000
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	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	10,000
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

Budget Hearing

Wednesday, September 25, 2024 6:00 PM
Loomis School, Media Center, Rm 117, 101 Bryan St, Loomis, NE 68958-0250

Kelly Anderson:	Present
Gary Regelin:	Present
Duane Schoff:	Absent
Scott Schukar:	Absent
Mike Szekely:	Present
Luke Thorell:	Present

1. **Call Budget Hearing to Order and Roll Call**
   Action(s):
   Motion to declare the budget hearing open and properly posted and published by advance notice. Meeting began on 6:01. This motion, made by Luke Thorell and seconded by Gary Regelin, Passed.
   Voting Detail:

Kelly Anderson:	Yea
Gary Regelin:	Yea
Duane Schoff:	Absent
Scott Schukar:	Absent
Mike Szekely:	yea
Luke Thorell:	Yea

2. **Budget Hearing**

3. **Close Budget Hearing**
   Action(s):
   Motion to open the budget hearing at 6:11 p.m. This motion, made by Kelly Anderson and seconded by Luke Thorell, Passed.
   Voting Detail:

Kelly Anderson:	Yea
Gary Regelin:	Yea
Duane Schoff:	Absent
Scott Schukar:	Absent
Mike Szekely:	Yea
Luke Thorell:	Yea

   Voting Summary: Yea: 4, Nay: 0, Absent: 2

_____
Board Secretary

Board of Education Budget & Tax Request Hearings
And Board Meeting

ACKNOWLEDGEMENT OF RECEIPT OF NOTICE OF MEETING

The undersigned members of the governing body of the Loomis Public School Board of Education, District No. 69-0055, Loomis, Nebraska, hereby acknowledge receipt of advance notice of a meeting of said body and the agendas for such meetings held at 6:00 p.m. on Wednesday, **September 25, 2024** in the Loomis School Media Center, Loomis, Nebraska

Dated this **25th** day of **September, 2024**

1. Kelly Anderson
2. _____
3. Gary C. Regelin
4. _____
5. _____
6. _____

ATTEST: SECRETARY

LOOMIS PUBLIC SCHOOL DISTRICT 69-0055 BOARD OF EDUCATION

Notice of meeting was given to the general public by publication in the Holdrege Daily Citizen and by posting at the designated areas for Loomis Public School, Loomis, Nebraska

_____
Secretary of the Loomis Board of Education

Treasurer
_____
(Acting) Chairman of the Loomis Board of Education

Date: September 25, 2024

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 100

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Loomis Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Loomis Public Schools resolves that:

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

General Fund:	$	3,324,961.00
Bond Fund:	$	232,323.00
Special Building Fund:	$	202,202.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 12.85 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 0.597427 per $100 of assessed value.

4. Loomis Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.627334 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Loomis Public Schools will increase (or decrease) last year's budget by 10.11 percent.

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

Motion by Kelly, seconded by Mike to adopt Resolution # 100.

Voting yes were:	Voting no were:
Kelly Andersen	
Barry C. Regelin	
[signature]	
[signature]	
Absent - Duane Schoff	
Absent Scott Schuka-	

Dated this 25th day of September, 2024