2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 59-0001 **Class #: V**

Madison Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Madison 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	$ -	$ 6,624,321.00	$ 6,624,321.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 207,071.00		$ 207,071.00
Special Building Fund	$ -	$ 1,121,212.00	$ 1,121,212.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 45,455.00	$ 45,455.00
Total All Funds	$ 207,071.00	$ 7,790,988.00	$ 7,998,059.00

Outstanding Bonded Indebtedness as of September 1, 2024

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 3,750,986.00	Principal
$ 617,293.00	Interest
$ 4,368,279.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,029,826,425

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [X] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 59-0001
Madison Public Schools

2024-2025 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,441,280.00	5,676,673.00	6,558,078.00	12,234,751.00	2,400,000.00	9,594,815.00	11,994,815.00	239,936.00	12,234,751.00
Depreciation	390,692.00	390,692.00		390,692.00			390,692.00		390,692.00
Employee Benefit	55,101.00	55,101.00		55,101.00			55,101.00	-	55,101.00
Contingency	-	-		-			-		-
Activities	213,584.00	353,584.00		353,584.00			353,584.00	-	353,584.00
School Nutrition	296,168.00	796,168.00		796,168.00			796,168.00	-	796,168.00
Bond	278,942.00	278,942.00	205,000.00	483,942.00			483,942.00	-	483,942.00
Special Building	2,460,782.00	2,460,782.00	1,110,000.00	3,570,782.00			3,570,782.00		3,570,782.00
Qualified Capital Purpose Undertaking	602,518.00	602,518.00	45,000.00	647,518.00			647,518.00	-	647,518.00
Cooperative	-	-		-			-	-	-
Student Fee	7,002.00	7,002.00		7,002.00			7,002.00	-	7,002.00
				-					-
TOTAL ALL FUNDS	7,746,069.00	10,621,462.00	7,918,078.00	18,539,540.00	2,400,000.00	9,594,815.00	18,299,604.00	239,936.00	18,539,540.00

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)	6,558,078.00	205,000.00	1,110,000.00	45,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	66,243.00	2,071.00	11,212.00	455.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,624,321.00	207,071.00	1,121,212.00	45,455.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 844,893.00	**$ 300,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,003,200.00	-	-	-

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 59-0001
Madison Public Schools

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,925,935.00	6,161,328.00	6,558,078.00	12,719,406.00	2,400,000.00	9,894,815.00	12,294,815.00	424,591.00	12,719,406.00
Depreciation	274,714.00	274,714.00		274,714.00			274,714.00		274,714.00
Employee Benefit	23,521.00	23,521.00		23,521.00			23,521.00	-	23,521.00
Contingency	-	-		-			-		-
Activities	214,094.00	354,094.00		354,094.00			354,094.00	-	354,094.00
School Nutrition	252,323.00	752,323.00		752,323.00			752,323.00	-	752,323.00
Bond	276,702.00	276,702.00	205,000.00	481,702.00			481,702.00	-	481,702.00
Special Building	3,068,918.00	3,068,918.00	1,110,000.00	4,178,918.00			4,178,918.00		4,178,918.00
Qualified Capital Purpose Undertaking	626,821.00	626,821.00	45,000.00	671,821.00			671,821.00	-	671,821.00
Cooperative	-	-		-			-	-	-
Student Fee	285.00	285.00		285.00			285.00	-	285.00
				-					-
TOTAL ALL FUNDS	8,663,313.00	11,538,706.00	7,918,078.00	19,456,784.00	2,400,000.00	9,894,815.00	19,032,193.00	424,591.00	19,456,784.00

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)	6,558,078.00	205,000.00	1,110,000.00	45,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	66,243.00	2,071.00	11,212.00	455.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,624,321.00	207,071.00	1,121,212.00	45,455.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 844,893.00	$ 300,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,300,000.00	-	225,000.00	65,000.00

County-District # 59-0001

Madison Public Schools

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	3,365,925.00	7,090,098.00	5,881,155.00	12,971,253.00	1,630,500.00	7,899,473.00	9,529,973.00	3,441,280.00
Depreciation	359,025.00	470,025.00		470,025.00			79,333.00	390,692.00
Employee Benefit	50,116.00	95,176.00		95,176.00			40,075.00	55,101.00
Contingency	-	-		-			-	-
Activities	246,613.00	460,300.00		460,300.00			246,716.00	213,584.00
School Nutrition	347,990.00	785,007.00		785,007.00			488,839.00	296,168.00
Bond	283,615.00	288,368.00	204,655.00	493,023.00			214,081.00	278,942.00
Special Building	2,367,091.00	2,707,033.00	1,012,000.00	3,719,033.00			1,258,251.00	2,460,782.00
Qualified Capital Purpose Undertaking	586,474.00	609,316.00	41,200.00	650,516.00			47,998.00	602,518.00
Cooperative	-	-		-			-	-
Student Fee	13,260.00	14,202.00		14,202.00			7,200.00	7,002.00
				-				-
TOTAL ALL FUNDS	7,620,109.00	12,519,525.00	7,139,010.00	19,658,535.00	1,630,500.00	7,899,473.00	11,912,466.00	7,746,069.00

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	
$	**280,000.00**

County-District # 59-0001

Madison Public Schools

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	3,850,580.00	7,574,753.00	5,881,155.00	13,455,908.00	1,630,500.00	7,899,473.00	9,529,973.00	3,925,935.00
Depreciation	243,047.00	354,047.00		354,047.00			79,333.00	274,714.00
Employee Benefit	18,536.00	63,596.00		63,596.00			40,075.00	23,521.00
Contingency	-	-		-			-	-
Activities	247,123.00	460,810.00		460,810.00			246,716.00	214,094.00
School Nutrition	304,145.00	741,162.00		741,162.00			488,839.00	252,323.00
Bond	281,375.00	286,128.00	204,655.00	490,783.00			214,081.00	276,702.00
Special Building	2,975,227.00	3,315,169.00	1,012,000.00	4,327,169.00			1,258,251.00	3,068,918.00
Qualified Capital Purpose Undertaking	610,777.00	633,619.00	41,200.00	674,819.00			47,998.00	626,821.00
Cooperative	-	-		-			-	-
Student Fee	6,543.00	7,485.00		7,485.00			7,200.00	285.00
				-				-
TOTAL ALL FUNDS	8,537,353.00	13,436,769.00	7,139,010.00	20,575,779.00	1,630,500.00	7,899,473.00	11,912,466.00	8,663,313.00

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	
$	280,000.00

County-District # 59-0001

Madison Public Schools

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,719,137.00	6,145,219.00	6,076,283.00	12,221,502.00	1,328,712.00	7,526,865.00	8,855,577.00	3,365,925.00
Depreciation	475,004.00	487,079.00		487,079.00			128,054.00	359,025.00
Employee Benefit	49,018.00	91,570.00		91,570.00			41,454.00	50,116.00
Contingency	-	-		-			-	-
Activities	225,420.00	511,441.00		511,441.00			264,828.00	246,613.00
School Lunch	305,211.00	661,496.00		661,496.00			313,506.00	347,990.00
Bond	290,905.00	311,072.00	197,733.00	508,805.00			225,190.00	283,615.00
Special Building	1,621,693.00	5,271,990.00	1,068,744.00	6,340,734.00			3,973,643.00	2,367,091.00
Qualified Capital Purpose Undertaking	555,270.00	575,350.00	43,498.00	618,848.00			32,374.00	586,474.00
Cooperative	-	-		-			-	-
Student Fee	13,030.00	20,461.00		20,461.00			7,201.00	13,260.00
				-				-
TOTAL ALL FUNDS	$ 6,254,688.00	14,075,678.00	7,386,258.00	21,461,936.00	1,328,712.00	7,526,865.00	13,841,827.00	7,620,109.00

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	
$	**301,767.00**

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	3,203,792.00	6,629,874.00	6,076,283.00	12,706,157.00	1,328,712.00	7,526,865.00	8,855,577.00	3,850,580.00
Depreciation	359,026.00	371,101.00		371,101.00			128,054.00	243,047.00
Employee Benefit	17,438.00	59,990.00		59,990.00			41,454.00	18,536.00
Contingency	-	-		-			-	-
Activities	225,930.00	511,951.00		511,951.00			264,828.00	247,123.00
School Lunch	261,366.00	617,651.00		617,651.00			313,506.00	304,145.00
Bond	288,665.00	308,832.00	197,733.00	506,565.00			225,190.00	281,375.00
Special Building	2,229,829.00	5,880,126.00	1,068,744.00	6,948,870.00			3,973,643.00	2,975,227.00
Qualified Capital Purpose Undertaking	579,573.00	599,653.00	43,498.00	643,151.00			32,374.00	610,777.00
Cooperative	-	-		-			-	-
Student Fee	6,313.00	13,744.00		13,744.00			7,201.00	6,543.00
				-				-
TOTAL ALL FUNDS	$ 7,171,932.00	14,992,922.00	7,386,258.00	22,379,180.00	1,328,712.00	7,526,865.00	13,841,827.00	8,537,353.00

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	
$	301,767.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Madison Public Schools**
ADDRESS	**700 South Kent Street**
CITY & ZIP CODE	**Madison, NE 68748**
TELEPHONE	**402-454-3336**
WEBSITE	**mpsdragons.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Harlow Hanson	Justin Frederick
TITLE /FIRM NAME	Chairperson	Superintendent
TELEPHONE	402-750-8819	402-340-1089
EMAIL ADDRESS	hhansen@meisingeroil.com	jfrederick@mpsdragons.org

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

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

should be sent

PREPARER

Justin Frederick

Superintendent

402-340-1089

jfrederick@mpsdragons.org

Madison Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 7,616,720.00
*(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)
2,540,934.00	/	870,132,083.00	=	0.29 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.29 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 174,422.89

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 7,791,142.89**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 7,790,988.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 59-0001

Madison 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**	$ 130,667.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 130,667.00

Madison 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	6,624,321.00	207,071.00	1,121,212.00	45,455.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	207,071.00		-
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)**	-	207,071.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,624,321.00	-	1,121,212.00	45,455.00
14	Assessed Valuation	1,029,826,425	1,029,826,425	1,029,826,425	1,029,826,425
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.643246	0.000000	0.108874	0.004414
16	Total Levy for Compliance	0.756534			

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	$ 6,624,321.00	$ 1,029,826,425	0.643246
Special Building Fund	$ 1,121,212.00	$ 1,029,826,425	0.108874
Bond Fund	$ 207,071.00	$ 1,030,044,071	0.020103
Bond Fund	$ -	$ 1,029,826,425	0.000000
Bond Fund	$ -	$ 1,029,826,425	0.000000
QCPUF Fund	$ 45,455.00	$ 1,029,826,425	0.004414
QCPUF Fund	$ -	$ 1,029,826,425	0.000000
	$ -	$ 1,029,826,425	0.000000
	$ -	$ 1,029,826,425	0.000000
	$ -	$ 1,029,826,425	0.000000
	$ -	$ 1,029,826,425	0.000000
	$ -	$ 1,029,826,425	0.000000
	$ -	$ 1,029,826,425	0.000000
Total	$ 7,998,059.00		$ 0.776637

Must agree to Cover

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

Notice is hereby given that Madison Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 11, 2023 at 7:00 p.m. at the __MS/HS Confernce__ Room in __Madison, 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	$ 148,000.00	$ 148,000.00	**$ 296,000.00**
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)*	$ 1,056.00	$ 1,056.00	$ 2,112.00
• *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*	$ 26,270.00	$ 26,500.00	$ 52,770.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,000.00	$ 1,000.00	$ 2,000.00
• *Cell Phone/Internet reimbursement*	$ 780.00	$ 780.00	$ 1,560.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 177,106.00**	**$ 177,336.00**	**$ 354,442.00**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$	6,624,321.00
Bond Fund:	$	-
Special Building Fund:	$	1,121,212.00
Qualified Capital Purpose Undertaking Fund:	$	45,455.00

2. The total assessed value of property differs from last year's total assessed value by 11.44 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 0.759719 per $100 of assessed value.

4. Madison Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.776637 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Madison Public Schools will increase (or decrease) last year's budget by 12.88 percent.

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

Motion by Jim Reeves, seconded by Jim Knapp to adopt Resolution #_____.

Voting yes were:	Voting no were:
Harlow Hanson	Deb Neidig
Steve Ruh	
Jim Knapp	
Jim Reeves	
Kate Ebeling	

Dated this 12 day of August, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Madison Public Schools (59-0001) in Madison County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2024 at 6:30 o'clock, P.M., at Madison Public Schools MS/HS Conference 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	$ 8,855,577.00	$ 9,529,973.00	$ 12,294,815.00	$ 424,591.00	$ 6,161,328.00	$ 6,624,321.00
Depreciation	$ 128,054.00	$ 79,333.00	$ 274,714.00		$ 274,714.00	
Employee Benefit	$ 41,454.00	$ 40,075.00	$ 23,521.00	$ -	$ 23,521.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 264,828.00	$ 246,716.00	$ 354,094.00	$ -	$ 354,094.00	
School Nutrition	$ 313,506.00	$ 488,839.00	$ 752,323.00	$ -	$ 752,323.00	
Bond	$ 225,190.00	$ 214,081.00	$ 481,702.00	$ -	$ 276,702.00	$ 207,071.00
Special Building	$ 3,973,643.00	$ 1,258,251.00	$ 4,178,918.00		$ 3,068,918.00	$ 1,121,212.00
Qualified Capital Purpose Undertaking	$ 32,374.00	$ 47,998.00	$ 671,821.00	$ -	$ 626,821.00	$ 45,455.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 7,201.00	$ 7,200.00	$ 285.00	$ -	$ 285.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 13,841,827.00	$ 11,912,466.00	$ 19,032,193.00	$ 424,591.00	$ 11,538,706.00	$ 7,998,059.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 207,071.00	$ 7,790,988.00	$ 7,998,059.00

Notice of Special Hearing To Set Final Tax Request

Madison Public Schools (59-0001) in Madison County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of, September 2024 at Immediately following the Budget Hearing-around 6:45 o'clock P.M., at Madison Public Schools MS/HS Conference 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	924,107,030	1,029,826,425	11%

	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	11,088,008.00	6,450,053.00	0.697977	0.626324	12,294,815.00	6,624,321.00	0.643246	-8%	11%
Bond Fund(s) K - 12	476,897.00	207,071.00	0.022408	0.020107	481,702.00	207,071.00	0.020103	-10%	1%
Special Building Fund	3,423,646.00	1,121,212.00	0.121329	0.108874	4,178,918.00	1,121,212.00	0.108874	-10%	22%
Qualified Capital Purpose Undertaking Fund K - 12	627,675.00	45,455.00	0.004919	0.004414	671,821.00	45,455.00	0.004414	-10%	7%
Total	15,616,226.00	7,823,791.00	0.846633	0.759719	17,627,256.00	7,998,059.00	0.776637	-8%	13%

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

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

To: MADISON 1

TAXABLE VALUE LOCATED IN THE COUNTY OF MADISON 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
MADISON 1	3	59-0001		$935,750,222	$2,498,109	$789,750,479	0.31632%
CAPITAL PURPOSE UNDERTKG	3	59-0001		$935,750,222	$2,498,109	$789,750,479	0.31632%
SPECIAL BLDG	3	59-0001		$935,750,222	$2,498,109	$789,750,479	0.31632%

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



(signature of county assessor)

08/16/2024

(date)

CC: County Clerk, Madison County, NE County

CC: County Clerk where school district is headquartered, if different county, Madison 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: MADISON 1 BOND K-12 (2008)

TAXABLE VALUE LOCATED IN THE COUNTY OF MADISON 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
MADISON 1 BD (2008) K-12	Incl. HS	59-0001	$935,967,868

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

(signature of county assessor)

08/16/2024
(date)

CC: County Clerk, Madison County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: ANNE PRUSS
MADISON COUNTY CLERK
PO BOX 290
MADISON NE 68748-0290

TAXABLE VALUE LOCATED IN THE COUNTY OF STANTON

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]
MADISON 1 GEN	3	59-0001		72,036,488	42,825	61,067,445	0.07

** 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 AMBER HAPPOLD, STANTON 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.

Amber Happold
(signature of county assessor)

08-16-2024
(date)

CC: County Clerk, STANTON 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: **ALAN EHLERS**
MADISON HIGH SCHOOL
700 S KENT, PO BOX 450
MADISON NE 68748-0450

TAXABLE VALUE LOCATED IN THE COUNTY OF STANTON

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
MADISON 1 AFFIL BOND		59-0001	72,036,488

I AMBER HAPPOLD, STANTON 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.

Amber Happold
(signature of county assessor)

08·16·2024
(date)

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: MADISON SCHOOL DISTRICT # 1
PO BOX 450
MADISON NE 68748-0450

TAXABLE VALUE LOCATED IN THE COUNTY OF PLATTE

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]
MADISON 1	3	59-0001	0	22,039,715	0	19,314,159	0.00

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

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

I KARI URKOSKI, PLATTE 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.

Kari S. Urkoski
(signature of county assessor)

8-14-24
(date)

CC: County Clerk, PLATTE 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}

MADISON SCHOOL DISTRICT #1
PO BOX 450

TO: MADISON NE 68748-0450

TAXABLE VALUE LOCATED IN THE COUNTY OF PLATTE

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
1MAD BOND		59-0001	22,039,715

I KARI URKOSKI, PLATTE 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.

Kari S. Urkoski
(signature of county assessor)

8-14-24
(date)

CC: County Clerk, PLATTE 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)

Proof of Publication

THE STATE OF NEBRASKA
MADISON COUNTY }

Alana Kellen being first duly sworn on oath that she is the editor, publisher and owner of The Madison Star-Mail, a legal weekly newspaper of general circulation published in said county, and that a notice

entitled: Notice of Budget Hearing and Budget Summary

a true copy of which is hereto attached and made a part hereof, was printed in said newspaper 1 consecutive weeks, as follows, on the

5 day of September, 2024

____ day of _____, 2024

____ day of _____, 2024

____ day of _____, 2024

____ day of _____, 2024

____ day of _____, 2024

that said newspaper was published weekly in the City of Madison, Nebraska, within said county for more than 52 consecutive weeks immediately prior to the commencement of the publication of said notice and every week consecutively since that time; that during all of said time said newspaper had a bona fide circulation of more than 300 copies weekly and was printed in whole or in part in an office maintained by the publisher at said place of publication. Affiant has personal knowledge of the facts stated herein.

(Publisher - Editor - Owner)

Subscribed and sworn to before me this

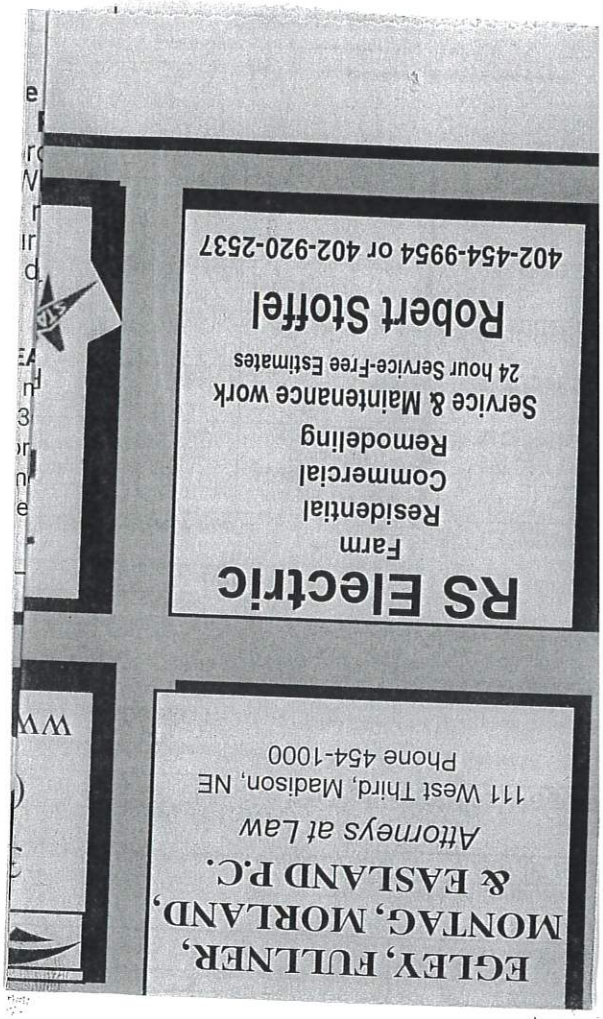
GENERAL NOTARY - State of Nebraska
JANIS K. GEARY
My Comm. Exp. May 14, 2028

5th day of September, 2024

Notary Public

My Commission Expires May 14, 2028

Printer's Fee $_____



NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Madison Public Schools (59-0001) in Madison County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2024 at 6:30 o'clock, P.M., at Madison Public Schools MS/HS Conference 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	$ 8,855,577.00	$ 9,529,973.00	$ 12,294,815.00	$ 424,591.00	$ 6,161,328.00	$ 6,624,321.00
Depreciation	$ 128,054.00	$ 79,333.00	$ 274,714.00		$ 274,714.00	
Employee Benefit	$ 41,454.00	$ 40,075.00	$ 23,521.00	$ -	$ 23,521.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 264,828.00	$ 246,716.00	$ 354,094.00	$ -	$ 354,094.00	
School Nutrition	$ 313,506.00	$ 488,839.00	$ 752,323.00	$ -	$ 752,323.00	
Bond	$ 225,190.00	$ 214,081.00	$ 481,702.00	$ -	$ 276,702.00	$ 207,071.00
Special Building	$ 3,973,643.00	$ 1,258,251.00	$ 4,178,918.00		$ 3,068,918.00	$ 1,121,212.00
Qualified Capital Purpose Undertaking	$ 32,374.00	$ 47,998.00	$ 671,821.00	$ -	$ 626,821.00	$ 45,455.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 7,201.00	$ 7,200.00	$ 285.00	$ -	$ 285.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 13,841,827.00	$ 11,912,466.00	$ 19,032,193.00	$ 424,591.00	$ 11,538,706.00	$ 7,998,059.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 207,071.00	$ 7,790,988.00	$ 7,998,059.00

Notice of Special Hearing To Set Final Tax Request

Madison Public Schools (59-0001) in Madison County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of, September 2024 at Immediately following the Budget Hearing-around 6:45 o'clock P.M., at Madison Public Schools MS/HS Conference 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	924,107,030	1,029,826,425	11%

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	11,088,008.00	6,450,053.00	0.697977	0.626324	12,294,815.00	6,624,321.00	0.643246	-8%	11%
Bond Fund(s) K - 12	476,897.00	207,071.00	0.022408	0.020107	481,702.00	207,071.00	0.020103	-10%	1%
Special Building Fund	3,423,646.00	1,121,212.00	0.121329	0.108874	4,178,918.00	1,121,212.00	0.108874	-10%	22%
Qualified Capital Purpose Undertaking Fund K - 12	627,675.00	45,455.00	0.004919	0.004414	671,821.00	45,455.00	0.004414	-10%	7%
Total	15,616,226.00	7,823,791.00	0.846633	0.759719	17,627,256.00	7,998,059.00	0.776637	-8%	13%

NDE 03-056
Revised 6/2024

District Number: 59-0001-000
District Name: MADISON PUBLIC SCHOOLS
District Phone: (402)454-3336

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	8,436,034
Access to Prior Year's Unused Budget Authority [Maximum Amount: $164,606]	A-355	164,606
Total Adjusted Budget Authority	A-361	8,600,640
Total Allowable Budget Authority	A-780	8,600,640

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 selected

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	12,294,815
2024/25 Special Grant Funds	B-110	1,163,508
2024/25 Special Education Budget of Disbursements & Transfers	B-120	2,400,000
2024/25 General Fund Lid Exclusions	B-130	130,667
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	8,600,640
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	560,916
2024/25 General Fund Expenditure Growth	B-162	164,606
Adjusted Unused Budget Authority	B-165	396,310
2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	396,310

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	35.00
2024/25 Total Allowable Reserves	C-180	4,303,185
2024/25 General Fund Necessary Cash Reserve	C-300	424,591
2024/25 Depreciation Fund Total Requirements	C-310	274,714

2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	699,305

Levy Override Approved by Patron		
Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	Yes • No

Certified Assessed Valuation	B-490	1,029,826,425

2024/25 Section D: Property Tax Request Authority		
2024/25 Property Tax Request Authority	D-110	7,628,085
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	• Yes No
Maximum Amount Allowed:	D-130	557,042
Enter the amount approved by the School Board.	D-140	557,042
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	8,185,127

2024/25 Property Tax Request General Fund	D-210	6,624,321
2024/25 Property Tax Request Special Building Fund	D-220	1,121,212
2024/25 Total Property Tax Request	D-230	7,745,533
2024/25 Unused Property Tax Request Authority	D-240	439,594

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	950,000

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

Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)* — Save LC-2

Submit completed LC-2 to NDE.
You can upload your Budget Documentation on the next screen.
Mailed or emailed budgets will not be accepted by NDE. — District Approval

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)* — Log Out

NDE 03-056
Revised 6/2024

District Number: 59-0001-000
District Name: MADISON PUBLIC SCHOOLS
District Phone: (402)454-3336

Special Grant Fund List

Return to LC2

Total Special Grant Funds 3.00 1,163,508

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	26,000
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	100,00
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	30,000
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	50,000
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	5,000
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	220,00
EducationQuest Foundation Community Grants	1.22	5,000
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	231,00
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	25,000
ESEA Title III Grants - Immigrant Education Grants	1.235	13,500
ESEA Title III Grants – Language Instruction for English Learners	1.24	13,500
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	12,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	150,00
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	0
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	5,000
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	169,11
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	1,398
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	10,000
Medicaid in Public Schools (MIPS)	1.365	12,000
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	70,000
South Omaha Scholastic Foundation (formerly known as Ritonya•Buscher•Poehling Scholarship and Teacher Grant Fund)	1.48	0
Safe Routes to Schools Grant	1.485	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	15,000
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

Madison 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	6,624,321.00	207,071.00	1,121,212.00	45,455.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	207,071.00		-
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)**	-	207,071.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,624,321.00	-	1,121,212.00	45,455.00
14	Assessed Valuation	1,029,826,425	1,029,826,425	1,029,826,425	1,029,826,425
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.643246	0.000000	0.108874	0.004414
16	Total Levy for Compliance	0.756534			

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	$ 6,624,321.00	$ 1,029,826,425	0.643246
Special Building Fund	$ 1,121,212.00	$ 1,029,826,425	0.108874
Bond Fund	$ 207,071.00	$ 1,030,044,071	0.020103
Bond Fund	$ -	$ 1,029,826,425	0.000000
Bond Fund	$ -	$ 1,029,826,425	0.000000
QCPUF Fund	$ 45,455.00	$ 1,029,826,425	0.004414
QCPUF Fund	$ -	$ 1,029,826,425	0.000000
	$ -	$ 1,029,826,425	0.000000
	$ -	$ 1,029,826,425	0.000000
	$ -	$ 1,029,826,425	0.000000
	$ -	$ 1,029,826,425	0.000000
	$ -	$ 1,029,826,425	0.000000
	$ -	$ 1,029,826,425	0.000000
Total	$ 7,998,059.00		$ 0.776637

Must agree to Cover

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 **Madison County School District 59-0001**, commonly known as **Madison 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 Six percent (6%).

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 6%.

Said Resolution was adopted by the Board of Education by a vote of _5__ to _1__ on the 12th day of August, 2024.

Hadow S. Hanson

President of the Board of Education

ATTEST:

Steve Buh

Secretary of the Board of Education

Board of Education Regular Meeting
Monday, August 12, 2024 7:00 PM Central

Middle School/High School Conference Room
700 South Kent St., Madison, NE 68748

Meeting Notice Posted for August 2024 Meeting

Front door of high school	8-6-2024
Library	8-6-2024
City Office	8-6-2024
Star Mail	8-6-2024

Kate Ebeling: Present, Harlow Hanson: Present, Jim Knapp: Present, Deb Neidig: Present, Jim Reeves: Present, Steve Ruh: Present. Present:6, Absent: 0.

1. Call the Meeting to Order

    1.1. Roll Call
    1.2. Pledge of Allegiance
    1.3. Open Meetings Act
    1.4. Madison Public Schools Mission Statement

2. Consent Agenda

Motion to approve consent agenda items 2.1, 2.2 & 2.3 as presented passed with a motion by Jim Knapp and a second by Steve Ruh. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

Advisor, The	Publications	484.35
Albracht Disposal Service	Waste Disposal	675.00
Appeara	Supplies	338.11
Apptegy	Subscription	8,288.00
Bauer Built Tire & Service	Repairs	1,800.00
BCN Telecom Inc TBS	Phone Service	325.92
Brady & Amy's	Fuel	831.16
Central Nebraska Rehab Services	Services	469.90
Choice Foods	Supplies/Fuel	676.11
City of Madison	Utilities	8,305.26
Computer Hardware	Repairs/Supplies	20,466.00
Courtesy Ford Of Norfolk	Maintenance	557.00
Daberkow-Wagner Builders, Inc	Maintenance	1,955.00
Dent Specialists	Maintenance	144.30
Eakes Office Solutions	Supplies	3,393.27
Ecolab Pest Elimination Division	Pest Control	139.50
Educational Service Unit #8	Dist. Learning	1,605.78
Estech Systems Inc	Supplies	31.34
Fields Hardware	Supplies	108.87
Follett School Solutions	Subscription	3,671.60
Frontier	Phone Service	918.77
GreatAmerica Financial Services Corporation	Copier Lease	1,128.92
Hireright LLC, Inc	Supplies	306.60
Hoehne, Cara	Presentation	400.00
Holiday Inn of Kearney	Travel	3,192.05
Innovative Office Solutions LLC	Supplies	739.59
Jackson Services	Supplies	467.65
JAMF Software, LLC	Subscription	5,500.00
Journeyed.com	License	1,500.00
Madison Star Mail	Publication	118.13
McGraw-Hill Education Book Company	Supplies	1,133.30
Menards - Norfolk	Supplies	2,481.84
Move This World	SEBL	24,250.00

MPS Activity Fund	Reimbursement	57,343.00
MPS Depreciation Reserve	Transver	100,000.00
NASCO Arts & Crafts	Supplies	154.88
National Art & School Supplies Inc.	Supplies	382.47
NE State Fire Marshal Agency	Inspection	180.00
Nebraska Council of School Administrator	Registration	1,560.00
Nebraska Public Health Environmental Laboratory	Water Testing	15.00
Nebraska Safety Center Pupil Transportation	Training	250.00
Novel Ideas Inc	Supplies	2,155.00
Omaha Marriott DTN Capitol Dis	Travel	1,740.00
PDX Reading Specialist, LLC	Supplies	139.86
Pinkelman Truck and Trailer	Maintenance	4,956.05
Profire & Safety	Inspection	399.00
Savvas Learning Company LLC	Supplies	17,790.82
School Datebooks	Supplies	1,290.89
Security Shredding Services	Disposal	40.00
Student Assurance Services Inc	Insurance	803.50
Teacher Innovations Inc	Subscription	720.00
Three Clover Mowing	Lawn Care	3,075.00
Volkman Plumbing & Heating	Maintenance / Repairs	6,382.79
Water Engineering Inc	Water Service	502.54
Wheeler Central School	Services	1,189.43
Weiser Educational	Supplies	628.07
William V. Macgill & Co	Supplies	287.40
Woodriver Energy	Utilities	3,812.11
Zeptive	Subscription	100.00

3. Public Forum

4. Administrator and Other Reports

5. Board Committee Reports/Meeting dates

Finance committee meeting August 22 or 23 and board budget work session sometime the week of August 26.

6. Action Items

7. Discuss, consider, and take all necessary action to hire EL paraprofessional for the MS/HS as recommended by the administration.

Motion to hire EL paraprofessional for the MS/HS as recommended by the administration was made by Kate Ebeling and a second by Jim Reeves. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

8. 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 six percent (6%).

Motion 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 six percent (6%) was made by Jim Reeves and a second by Jim Knapp. Deb Neidig: Nay, Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 5, Nay: 1, Deb Neidig: Nay

9. Public Forum for Non Agenda items.

10. Topics for next month's Board of Education meeting-Budget Hearing, Tax Authority Hearing, and set final budget for 2024-25.

11. Adjournment

Motion to Adjourn at 8:34pm was made by Kate Ebeling and a second by Deb Neidig. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

Harlow L. Hanson
President

Steve Ruh
Secretary

Budget Hearing
Monday, September 9, 2024 6:30 PM Central

Middle School/High School Conference Room
700 South Kent St., Madison, NE 68748

Meeting Notice Posted for September Special Meeting

Front door of high school	8-6-2024
Library	8-6-2024
City Office	8-6-2024
Madison Star Mail (Mtg Notice)	9-5-2024

Kate Ebeling: Present, Harlow Hanson: Present, Jim Knapp: Absent, Deb Neidig: Present, Jim Reeves: Present, Steve Ruh: Present. Present: 5, Absent: 1.

1. Call the 2022-23 Budget Hearing to Order

    1.1. Roll Call
    1.2. Open Meetings Act

2. Budget Hearing and Budget Summary

3. Receive public comment about the 2024-25 Budget

4. Close the Budget Hearing

Motion to close budget hearing at 6:46pm passed with a motion by Steve Ruh and a second by Jim Reeves. Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Absent, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 5, Nay: 0, Absent 1.

Harlow G. Hanson
President

Steve Ruh
Secretary

Special Hearing- Immediately following Budget Hearing
Monday, September 9, 2024

Middle School/High School Conference Room
700 South Kent St., Madison, NE 68748

Meeting Notice Posted for September 2024 Meeting

Front door of high school	8-6-2024
Library	8-6-2024
City Office	8-6-2024
Madison Star Mail (Mtg Notice)	9-5-2024

Kate Ebeling: Present, Harlow Hanson: Present, Jim Knapp: Absent, Deb Neidig: Present, Jim Reeves: Present, Steve Ruh: Present. Present:5, Absent:1.

1. Call the final tax request hearing to order
    1.1. Roll Call
    1.2. Open Meetings Act

2. Special hearing to review the final tax request for the 2024-25 school year.

3. Receive public comment on the final tax request.

4. Close the final tax request hearing.

Motion to Adjourn at 6:55 passed with a motion by Steve Ruh and a second by Kate Ebeling. Jim Knapp: Absent, Kate Ebeling: Yea, Harlow Hanson: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 5, Nay: 0, Absent: 1

Harlow L. Hanson
President

Steve Ruh
Secretary

Board of Education Regular Meeting
Monday, September 9, 2024 7:00 PM Central

Middle School/High School Conference Room
700 South Kent St., Madison, NE 68748

Meeting Notice Posted for September 2024 Meeting

Front door of high school	8-6-2024
Library	8-6-2024
City Office	8-6-2024

Kate Ebeling: Present, Harlow Hanson: Present, Jim Knapp: Absent, Deb Neidig: Present, Jim Reeves: Present, Steve Ruh: Present. Present:5, Absent: 1. Motion to excuse Jim Knapp passed with a motion by Jim Reeves and a second by Steve Ruh. Jim Knapp: Absent, Kate Ebeling: Yea, Harlow Hanson: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 5, Nay: 0, Absent: 1

1. Call the Meeting to Order

    1.1. Roll Call
    1.2. Pledge of Allegiance
    1.3. Open Meetings Act
    1.4. Madison Public Schools Mission Statement

2. Consent Agenda

Motion to approve consent agenda items 2.1, 2.2 & 2.3 as presented passed with a motion by Jim Reeves and a second by Steve Ruh. Jim Knapp: Absent, Kate Ebeling: Yea, Harlow Hanson: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 5, Nay: 0, Absent: 1

Albracht Disposal Service	Waste Disposal	675.00
Appeara	Supplies	767.93
Bullseye Fire Protection	Inspection	535.00
Cardio Partners Inc	Supplies	600.00
Choice Foods	Supplies	245.15
City of Madison	Utilities	682.46
Court Floors	Maintenance	6,300.00
Curriculum Asociates LLC	Supplies	772.80
Custom Sports	Supplies	602.00
Eakes Office Solutions	Supplies	1,507.21
Ecolab Pest Elimination Division	Pest Control	139.50
Educational Service Unit #8	Dist. Learning	7,251.00
Estech Systems Inc	Supplies	1,866.25
Fields Hardware	Supplies	22.63
GreatAmerica Financial Services Corporation	Copier Lease	2,123.67
HD Supply	Supplies/Repairs	282.81
Helvie, Cathy	Mileage	192.96
Jackson Services	Supplies	467.59
Lincoln Childrens Museum	Admission	51.00
Lunchtime Solutions, Inc.	Supplies	371.97
Madison Emergency Squad	Service	69.20
Madison Star Mail	Publication	121.64
Menards - Norfolk	Supplies	1,828.30
Menards-Colubus	Supplies	67.78
MPS-Petty Cash	Reimbursement	575.46
Napa Auto Parts of Columbus	Supplies	479.97
Nebraska Air Filter, Inc.	Supplies	316.65
Nebraska Association of School Boards	Membership	703.00
Nebraska Council of School Administrator	Membership	2,735.00
Nebraska Department of Ed	Registration	875.00
Nebraska ESU Coordinating Council	Supplies	330.00
Nebraska Public Health Environmental Laboratory	Water Testing	68.00

One Office Solutions	Supplies	98.00
One Source	Background Check	145.00
Parkway Performance	Maintenance	258.08
Pinkelman Truck and Trailer	Maintenance	1,698.52
Pitney Bowes Global Financial Serivces LLC	Meter Lease	165.54
Proquest	Subscription	589.78
Region 3	Membership	25.00
Rodriguez, Leticia	Travel Reimbursement	108.99
RS Elevtric	Repairs/Maintenance	8,920.40
Savvas Learning Company LLC	Supplies	1,154.34
School Nurse Supply, Inc	Supplies	1,608.33
Short Stop, The	Fuel	1,603.83
Taylormade Catering	Supplies	560.00
Three Clover Mowing	Lawn Care	2,460.00
United Canvas & Sling Inc	Supplies	2,163.00
University of NE - Lincoln	Career Day Supplies	774.00
Volkman Plumbing & Heating	Maintenance / Repairs	8,850.17
Walmart Community	Supplies	352.09
Water Engineering Inc	Water Service	502.54
Woodriver Energy	Utilities	1,663.82

3. Public Forum

4. Administrator and Other Reports

5. Board Committee Reports/Meeting dates
Negotiations meeting will need to be set before November.
Americanism meeting before the October meeting at 6:30.

6. Action Items

7. Discuss, consider, and take all necessary action on the 2024-25 General Fund Budget for the the School District of Madison Public School #59-0001 with General Fund Expenditures of $12,294,815 as advertised and reviewed.

Motion to take all necessary action on the 2024-25 General Fund Budget for the the School District of Madison Public School #59-0001 with General Fund Expenditures of $12,294,815 as advertised and reviewed was made by Steve Ruh and a second by Jim Reeves. Jim Knapp: Absent, Kate Ebeling: Yea, Harlow Hanson: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 5, Nay: 0, Absent: 1

8. Discuss, consider, and take all necessary action on the 2024-25 budgets for the Depreciation Fund, Special Building Fund, Bond Fund, School Lunch Fund, QCPU Fund, School Activities Fund, Student Fee Fund of Madison Public School District #59-0001, as advertised and reviewed.

Motion to take all necessary action on the 2024-25 budgets for the Depreciation Fund, Special Building Fund, Bond Fund, School Lunch Fund, QCPU Fund, School Activities Fund, Student Fee Fund of Madison Public School District #59-0001, as advertised and reviewed was made by Jim Reeves and a second by Harlow Hanson. Jim Knapp: Absent, Kate Ebeling: Yea, Harlow Hanson: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 5, Nay: 0, Absent: 1

9. Discuss, consider, and take all necessary action on the 2024-25 property tax request of $7,998,059 with an estimated property tax levy of $0.776637 as advertised for the Madison Public School District #59-0001.

Motion to take all necessary action on the 2024-25 property tax request of $7,998,059 with an estimated property tax levy of $0.776637 as advertised for the Madison Public School District #59-0001 was made by Kate Ebeling and a second by Jim Reeves. Jim Knapp: Absent, Kate Ebeling: Yea, Harlow Hanson: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 5, Nay: 0, Absent: 1

10. Public Forum for Non-Agenda items.

11. Topics for next month's Board of Education meeting
BOE Policies, Americanism Committee Meeting.

12. Adjournment

Motion to Adjourn at 7:46pm was made by Kate Ebeling and a second by Deb Neidig. Jim Knapp: Absent, Kate Ebeling: Yea, Harlow Hanson: Yea, Deb Neidig: Yea, Jim Reeves: Yea, Steve Ruh: Yea. Yea: 5, Nay: 0, Absent: 1

Harlow G. Hanson
President

Steve Ruh
Secretary

Madison Public Schools

Justin Frederick
Superintendent
Jim Crilly
HS Principal
Reid Ehrisman
MS Principal/ EL
Karla Kush
Elementary Principal

700 So Kent St.
P.O. Box 450
Madison, NE 68748
District Phone (402) 454-3336 Fax (402) 454-2238
Elementary Phone (402) 454-2656 Fax (402) 454-3978

Travis Jordan
Director of CAI
Landonn Mackey
Athletic Director
Celine Filsinger
Office Manager/HR

The mission of Madison Public Schools is to prepare students to be competent, confident, productive, and responsible citizens.

September 16, 2024

To:

- Auditor of Public Accounts, Room 2307, State Capitol, Lincoln, NE 68509-8917 (Submitted online)
- Nebraska State Dept. of Education, School Finance. (Submitted online)
- Madison County Clerk, P.O. Box 290, Madison, NE 68748
- Stanton County Clerk, P.O. Box 347, Stanton, NE 68779
- Platte County Clerk, 2610 14th Street, Columbus, NE 68601

From: Justin Frederick, Superintendent, Madison Public Schools
School District #59-0001,
P.O. Box 450, Madison, NE 68748

Re: 2024/25 School District Budget Documentation

Enclosed with this letter are copies of budget materials for Madison County School District 59-0001. These budget documents include:

1) 2024/25 School District Budget Document.
2) Certification of Valuation for Madison, Stanton, and Platte counties.
3) Affidavit of Proof of Publication of the Budget Meeting.
4) Nebraska Department of Education Budget Form LC2, 2024/25.
5) Special Grant Fund List.
6) 2024-25 Tax Request (Found on Schedule B of Budget document)
7) 2024-25 Property Tax Resolution
8) Board Minutes as requested

Thank you!

Justin Frederick
Superintendent
Madison Public Schools
jfrederick@mpsdragons.org

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

INPUT ↓

County-District #:	59-0001	
Name of School:	Madison Public Schools	
Name of County:	Madison	*Do not include the word "County"*
Class:	V	
Current School District Taxable Value	1,029,826,425	*From County Assessor Certifica*
Prior School District Taxable Value	924,107,030	*From Prior Year Budget, Cover*
Prior Year TOTAL Property Tax Request	7,823,791.00	*From Prior Year Budget, Cover*
Prior Year Property Tax Request - All Other Purposes ONLY	7,616,720.00	*From Prior Year Budget, Cover*
Prior Year Levy Rate	0.846627	*Prior Year total levy set by Cou*
School District Real Growth Value	2,540,934.00	*From County Assessor Certifica*
School District Prior Year Total Real Property Valuation	870,132,083.00	*From County Assessor Certifica*
Hearing Held On:		
Day of month:	9th	
Month:	September	
Year:	2024	
Time:	6:30	
A.M. or P.M.:	P.M.	
Location of Hearing:	Madison Public Schools MS/HS Conference Room	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	9th	
Month:	September	
Year:	2024	
Time:	Immediately following the Budget Hearing-around 6:45	
A.M. or P.M.:	P.M.	
Location of Hearing:	Madison Public Schools MS/HS Conference Room	

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Madison Public Schools — SUBDIVISION NAME

Madison — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
N-Jump Program with NASB	2024/25 year	Natural Gas Program
ESU 8	2024/25 year	SPED Services, Technology, Staff Development

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Madison Public Schools	Madison
SUBDIVISION NAME	COUNTY

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **59-0001**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	4,151,225.00	4,300,000.00	5,000,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	702,286.00	990,000.00	1,500,000.00
4	Support Services - Pupils (SPED Related)	2100's	562,109.00	595,000.00	800,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's			
7	Support Services - Instructional	2200's	188,734.00	270,000.00	400,000.00
8					
9	Board of Education	2310	27,704.00	33,180.00	50,000.00
10	Executive Administration Services	2320	165,557.00	180,082.00	250,000.00
11	District Legal Services	2330	2,679.00	5,192.00	10,000.00
12	Office of the Principal	2410	307,236.00	253,719.00	400,000.00
13	General Administration - Business Services	2500	231,209.00	244,000.00	350,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	743,901.00	796,000.00	900,000.00
15	Vehicle Acquisition & Maintenance	2650	213.00	50,000.00	50,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	109,112.00	130,000.00	150,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	64,317.00	45,500.00	100,000.00
18					
19	Community Services	3300	109,686.00	185,800.00	200,000.00
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	18,163.00	18,500.00	20,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	1,431,446.00	1,333,000.00	1,500,000.00
24					
25	Transfers to _____ Fund	8000	40,000.00	50,000.00	150,000.00
26	Interfund Loan/Repayment to _____ Fund				
27		4700		50,000.00	
28	absorb unused budget authority				164,815.00
29					
30	Total Disbursements & Transfers (Including SPED)		8,855,577.00	9,529,973.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,328,712.00	1,630,500.00	2,400,000.00
32	Total Non-Special Education Disbursements & Transfers		7,526,865.00	7,899,473.00	9,594,815.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				11,994,815.00
34	NECESSARY CASH RESERVE				239,936.00
35	TOTAL REQUIREMENTS				12,234,751.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,835,043.00	2,600,580.00	2,438,080.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		884,094.00	765,345.00	1,003,200.00
41	Total Beginning Balance		2,719,137.00	3,365,925.00	3,441,280.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	2,900.00	2,700.00	3,000.00
46	Public Power District Sales Tax	1120	42.00		
47	Motor Vehicle Taxes	1125	301,767.00	280,000.00	300,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	66,222.00	80,000.00	80,000.00
54	Community Service Activities	1800	47,158.00	55,000.00	60,000.00
55	Other Local Receipts	1910 / 1920 / 1990	1,950.00	2,300.00	2,500.00
56	Local License Fees/Court Fines	1911 / 1921			
57	Nameplate Capacity Tax	3133		4,500.00	5,000.00
58	Categorical Grants from Corporations / Private	1925			
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	39,205.00	50,000.00	50,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210	17,627.00	6,500.00	
68					
69					
70	STATE SOURCES				
71	State Aid	3110	81,316.00	929,956.00	844,893.00
72	Special Education Programs	3120	375,946.00	688,043.00	600,000.00
73	Special Education Transportation	3125	9,574.00	20,407.00	25,000.00
74	Homestead Exemption	3130	60,460.00	53,000.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	17,339.00	13,000.00	18,000.00
77	Payments for High Ability Learners	3535	5,634.00	6,500.00	7,000.00
78	Other State Appropriations				
79	Textbook loan			2,555.00	
80					
81					
82					
83					
84	State Apportionment	3400	112,258.00		
85	Other		5,921.00		
86	State Categorical Programs	3500's	8,513.00	500.00	10,000.00
87	Other State Receipts	3990	2,531.00	2,650.00	5,000.00
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	474,315.00	546,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	383,355.00	45,930.00	50,000.00
91		4526-4528, 4531	268,653.00	260,369.00	
92	ERATE		10,034.00		
93	REAP		24,674.00	92,289.00	35,000.00
94	IDEA Programs	4512-4523	138,499.00	99,648.00	70,000.00
95		4416-4418			
96	IDEA PK		31,663.00		
97	Medicaid in Public Schools	4708	5,024.00	10,672.00	10,000.00
98	Medicaid Administrative Activities in Public Schools	4709	12,656.00	7,061.00	10,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101	ESSA		121,353.00	10,820.00	50,000.00
102	ESSER		766,852.00	452,166.00	
103	Mckinny Vento		4,964.00		
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530	17,367.00		
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300			
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690	10,310.00	1,607.00	
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		6,145,219.00	7,090,098.00	5,676,673.00
121	Personal and Real Property Taxes	1100	6,076,283.00	5,881,155.00	6,558,078.00
122	TOTAL RESOURCES AVAILABLE		12,221,502.00	12,971,253.00	12,234,751.00
123	Less: Disbursements & Transfers		8,855,577.00	9,529,973.00	
124	BALANCE FORWARD		3,365,925.00	3,441,280.00	

PROPERTY TAX RECAP

1. Tax from Line 121	6,558,078.00
2. Compute County Treasurer's Commission at 1% of tax collections.	66,243.00
3. Total Personal and Real Property Tax Requirement	6,624,321.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **59-0001**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		128,054.00	79,333.00	390,692.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		128,054.00	79,333.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				390,692.00
14	TOTAL REQUIREMENTS				390,692.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		475,004.00	359,025.00	390,692.00
17	Investments, 9-1				
18	Total Beginning Balance		475,004.00	359,025.00	390,692.00
19	LOCAL SOURCES				
20	Interest	1510	12,075.00	11,000.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200		100,000.00	
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		487,079.00	470,025.00	390,692.00
28	Less: Disbursements & Transfers		128,054.00	79,333.00	
29	BALANCE FORWARD		359,025.00	390,692.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **59-0001**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		41,454.00	40,075.00	55,101.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		41,454.00	40,075.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				55,101.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				55,101.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		49,018.00	50,116.00	55,101.00
18	Investments, 9-1				
19	Total Beginning Balance		49,018.00	50,116.00	55,101.00
20	LOCAL SOURCES				
21	Interest	1510	68.00	60.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	42,484.00	45,000.00	
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		91,570.00	95,176.00	55,101.00
29	Less: Disbursements & Transfers		41,454.00	40,075.00	
30	BALANCE FORWARD		50,116.00	55,101.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **59-0001**

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

Budgeted Calculation of Maximum Total Disbursements & Transfers

$ 11,994,815.00	x .05 =	599,740.75
(Total Budget of Disbursements & Transfers-General Fund) [From General Fund Line 33]		(Column 3, Line 9 may not exceed this amount)

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **59-0001**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			264,828.00	246,716.00	353,584.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		264,828.00	246,716.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				353,584.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				353,584.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		225,420.00	246,613.00	213,584.00
18	Investments, 9-1				
19	Total Beginning Balance		225,420.00	246,613.00	213,584.00
20	LOCAL SOURCES				
21	Interest	1510	5,864.00	5,500.00	
22	Activities Receipts	1790	219,895.00	136,608.00	140,000.00
23	Admissions	1710	20,262.00	21,579.00	
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	40,000.00	50,000.00	
27					
28	TOTAL RESOURCES AVAILABLE		511,441.00	460,300.00	353,584.00
29	Less: Disbursements & Transfers		264,828.00	246,716.00	
30	BALANCE FORWARD		246,613.00	213,584.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **59-0001**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's			
3	Employee Benefits	200's			
4	Purchased Services	300 / 400	21,749.00	17,680.00	
5	Supplies & Materials (Excluding Food)	610	273,826.00	56,695.00	543,845.00
6	Food	630		404,107.00	
7	Capital Outlay (New & Replacement)	731, 733, 739	16,845.00	9,247.00	
8	Other		1,086.00	1,110.00	252,323.00
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		313,506.00	488,839.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				796,168.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				796,168.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		305,211.00	347,990.00	296,168.00
18	Investments, 9-1				
19	Total Beginning Balance		305,211.00	347,990.00	296,168.00
20	LOCAL SOURCES				
21	Interest	1510	2,322.00	2,600.00	
22	Sale of Lunches/Milk	1610-1650	54,266.00	88,181.00	
23					
24	STATE SOURCES				
25	State Reimbursement	3150		39,923.00	
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	299,304.00	249,620.00	500,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32	NON-REVENUE SOURCES		393.00	56,693.00	
33	TOTAL RESOURCES AVAILABLE		661,496.00	785,007.00	796,168.00
34	Less: Disbursements & Transfers		313,506.00	488,839.00	
35	BALANCE FORWARD		347,990.00	296,168.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **59-0001**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			483,942.00
4	Bond - Interest	832			
5	Debt Services		225,190.00	214,081.00	
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		225,190.00	214,081.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				483,942.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				483,942.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		252,765.00	262,293.00	278,942.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		38,140.00	21,322.00	
16	Total Beginning Balance		290,905.00	283,615.00	278,942.00
17	LOCAL SOURCES				
18	Carline Tax	1115	95.00	90.00	
19	Interest	1510	1,976.00	2,850.00	
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	1,956.00	1,400.00	
24	Pro-Rate Motor Vehicle	3180	565.00	413.00	
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30	Other		15,575.00		
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		311,072.00	288,368.00	278,942.00
33	Personal and Real Property Taxes	1100	197,733.00	204,655.00	205,000.00
34	TOTAL RESOURCES AVAILABLE		508,805.00	493,023.00	483,942.00
35	Less: Disbursements & Transfers		225,190.00	214,081.00	
36	BALANCE FORWARD		283,615.00	278,942.00	

PROPERTY TAX RECAP

1. Tax From Line 33	205,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	2,071.00
3. Total Personal and Real Property Tax Requirement.	207,071.00

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

School District Total Debt Outstanding as of September 1, 2024

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

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

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

Fiscal Year	Principal	Interest	Total
2024-2025	$ 766,684.00	$ 132,627.00	$ 899,311.00
2025-2026	$ 702,054.00	$ 110,466.00	$ 812,520.00
2026-2027	$ 725,248.00	$ 87,272.00	$ 812,520.00
2027-2028 and thereafter	$ 1,557,000.00	$ 286,928.00	$ 1,843,928.00
Total All Years	**$ 3,750,986.00**	**$ 617,293.00**	**$ 4,368,279.00**

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **59-0001**

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400		191,503.00	
3	Supplies	600			
4	Capital Outlay (New Only)	700's		112,825.00	
5	Site Acquisition & Improvements	710	5,022.00		
6	Building Acquisition & Improvement	720		103,733.00	2,571,520.00
7	Loan Repayment	831 / 832	811,531.00	850,190.00	999,262.00
8	Construction		3,157,090.00		
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		3,973,643.00	1,258,251.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				3,570,782.00
12	TOTAL REQUIREMENTS				3,570,782.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		1,277,947.00	2,367,091.00	2,460,782.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		343,746.00		
17	Total Beginning Balance		1,621,693.00	2,367,091.00	2,460,782.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	514.00	470.00	
20	Interest	1510	47,585.00	65,000.00	
21	Other		1,234.00	168,300.00	
22	Finance source		3,502,500.00		
23	STATE SOURCES				
24	Homestead Exemption	3130	10,590.00	9,050.00	
25	Pro-Rate Motor Vehicles	3180	4,792.00	2,235.00	
26					
27	Property Tax Credit	3131	83,082.00	94,887.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		5,271,990.00	2,707,033.00	2,460,782.00
37	Personal and Real Property Taxes	1100	1,068,744.00	1,012,000.00	1,110,000.00
38	TOTAL RESOURCES AVAILABLE		6,340,734.00	3,719,033.00	3,570,782.00
39	Less: Disbursements & Transfers		3,973,643.00	1,258,251.00	
40	BALANCE FORWARD		2,367,091.00	2,460,782.00	

PROPERTY TAX RECAP

1. Tax From Line 37	1,110,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	11,212.00
3. Total Personal and Real Property Tax Requirement.	1,121,212.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **59-0001**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			647,518.00
4	Bond - Principal	831			
5	Bond - Interest	832			
6			32,374.00	47,998.00	
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		32,374.00	47,998.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				647,518.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				647,518.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		555,270.00	586,474.00	602,518.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		555,270.00	586,474.00	602,518.00
17	LOCAL SOURCES				
18	Carline Tax	1115	21.00	19.00	
18	Interest	1510	16,180.00	18,500.00	
20			50.00	18.00	
21	STATE SOURCES				
22	Homestead Exemption	3130	429.00	367.00	
23	Pro-Rate Motor Vehicle	3180	124.00	91.00	
24					
25	Property Tax Credit	3131	3,276.00	3,847.00	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		575,350.00	609,316.00	602,518.00
33	Personal and Real Property Taxes	1100	43,498.00	41,200.00	45,000.00
34	TOTAL RESOURCES AVAILABLE		618,848.00	650,516.00	647,518.00
35	Less: Disbursements & Transfers		32,374.00	47,998.00	
36	BALANCE FORWARD		586,474.00	602,518.00	

PROPERTY TAX RECAP

1. Tax From Line 33	45,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	455.00
3. Total Personal and Real Property Tax Requirement.	45,455.00

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

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **59-0001**

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

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **59-0001**

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5			7,201.00	7,200.00	7,002.00
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		7,201.00	7,200.00	
15	TOTAL BUDGET OF DISBURSEMENTS				7,002.00
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				7,002.00
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1		13,030.00	13,260.00	7,002.00
20	Investments, 9-1				
21	Total Beginning Balance		13,030.00	13,260.00	7,002.00
22	LOCAL SOURCES				
23	Interest	1510	31.00	22.00	
24	Extracurricular Activities Fees	1741	7,400.00	920.00	
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		20,461.00	14,202.00	7,002.00
35	Less: Disbursements		7,201.00	7,200.00	
36	BALANCE FORWARD		13,260.00	7,002.00	

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