2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 730017 **Class #: 3**

McCook Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Red Willow 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	$ -	$ 9,413,131.00	$ 9,413,131.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ -	$ -
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 9,413,131.00	$ 9,413,131.00

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

$ 460,000.00	Principal
$ 2,320.00	Interest
$ 462,320.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,046,351,574

*(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 # 730017
McCook 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	6,490,710.00	17,334,867.00	9,319,000.00	26,653,867.00	3,200,000.00	20,242,411.00	23,442,411.00	3,211,456.00	26,653,867.00
Depreciation	850,764.00	1,276,764.00		1,276,764.00			1,276,764.00		1,276,764.00
Employee Benefit	135,941.00	135,941.00		135,941.00			135,941.00	-	135,941.00
Contingency	-	-		-			-		-
Activities	382,937.00	1,002,937.00		1,002,937.00			1,002,937.00	-	1,002,937.00
School Nutrition	349,386.00	1,003,386.00		1,003,386.00			1,003,386.00	-	1,003,386.00
Bond	816,909.00	816,909.00	-	816,909.00			816,909.00	-	816,909.00
Special Building	1,460,708.00	1,460,708.00	-	1,460,708.00			1,460,708.00		1,460,708.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	10,487,355.00	23,031,512.00	9,319,000.00	32,350,512.00	3,200,000.00	20,242,411.00	29,139,056.00	3,211,456.00	32,350,512.00

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)	9,319,000.00	-	-	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	94,131.00	-	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	9,413,131.00	-	-	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 5,571,913.00	$ 875,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,800,000.00	100,000.00	100,000.00	-

County-District # 730017

McCook 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	6,437,241.00	17,585,710.00	8,600,000.00	26,185,710.00	3,370,000.00	16,325,000.00	19,695,000.00	6,490,710.00
Depreciation	1,474,764.00	1,800,764.00		1,800,764.00			950,000.00	850,764.00
Employee Benefit	135,941.00	135,941.00		135,941.00			-	135,941.00
Contingency	-	-		-			-	-
Activities	422,937.00	1,007,937.00		1,007,937.00			625,000.00	382,937.00
School Nutrition	295,386.00	949,386.00		949,386.00			600,000.00	349,386.00
Bond	782,949.00	849,909.00	375,000.00	1,224,909.00			408,000.00	816,909.00
Special Building	1,291,099.00	1,422,708.00	250,000.00	1,672,708.00			212,000.00	1,460,708.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	10,840,317.00	23,752,355.00	9,225,000.00	32,977,355.00	3,370,000.00	16,325,000.00	22,490,000.00	10,487,355.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES	
$	**700,000.00**

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	6,046,496.00	16,855,581.00	7,590,413.00	24,445,994.00	3,047,526.00	14,961,227.00	18,008,753.00	6,437,241.00
Depreciation	1,764,723.00	2,087,349.00		2,087,349.00			612,585.00	1,474,764.00
Employee Benefit	135,941.00	135,941.00		135,941.00			-	135,941.00
Contingency	-	-		-			-	-
Activities	410,192.00	1,035,947.00		1,035,947.00			613,010.00	422,937.00
School Lunch	205,222.00	875,138.00		875,138.00			579,752.00	295,386.00
Bond	752,647.00	818,659.00	370,859.00	1,189,518.00			406,569.00	782,949.00
Special Building	963,302.00	1,413,307.00	368,115.00	1,781,422.00			490,323.00	1,291,099.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 10,278,523.00	23,221,922.00	8,329,387.00	31,551,309.00	3,047,526.00	14,961,227.00	20,710,992.00	10,840,317.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES	
$	813,377.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**McCook Public Schools**
ADDRESS	**600 W. 7th Street**
CITY & ZIP CODE	**69001**
TELEPHONE	**308.344.4400**
WEBSITE	**www.mccookbison.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Mr. Brad Hays	Grant Norgaard	Jeff Gross
TITLE /FIRM NAME	Chairperson	Superintendent	Business Manager
TELEPHONE	402-889-0683	308.344.4400	308.344.4400
EMAIL ADDRESS	bhays@mccookbison.org	gnorgaard@mccookbison.org	jgross@mccookbison.org

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

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

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY

SS

Brenda Gillen, Being first duly sworn, deposes and says that she is the Business Manager of the McCook Gazette, a legal newspaper published on Tuesday, Thursday and Friday, at McCook, Red Willow County, Nebraska; and or general circulation in said county; that said newspaper, at the time of publication of the attached notice had a bona fide circulation of not less than three hundred copies each daily issue, and had been published within said county for fifty-two consecutive weeks prior to the beginning of the publication of the attached notice; and that said newspaper is printed in whole in an office maintained at the place of publication. Affiant further says that a notice, of which the attached is a true copy, was published in the regular and entire issue of said newspaper, and not in supplement, on the following date:

9.5	20 24		20
	20		20
	20		20
	20		20
	20		20
	20		20

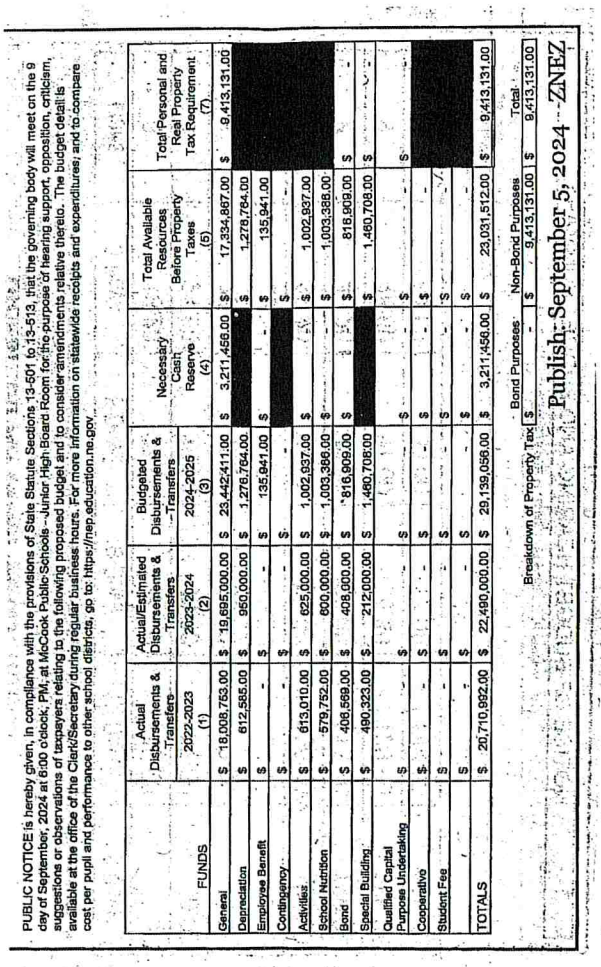
Brenda Gillen

Subscribed in my presence and sworn to before me this 5 day of September 20 24

Sharon L Holmes
Notary Public

GENERAL NOTARY - State of Nebraska
SHARON L HOLMES
My Comm. Exp. February 24, 2028

PUBLISHER'S FEE $ 75.60



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 9 day of September, 2024 at 6:00 o'clock, PM, at McCook Public Schools - Junior High Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures; and to compare cost per pupil and performance to other school districts, go to: https://rnep.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	$ 18,008,753.00	$ 19,695,000.00	$ 23,442,411.00	$ 3,211,456.00	$ 17,334,867.00	$ 9,413,131.00
Depreciation	$ 612,585.00	$ 960,000.00	$ 1,278,784.00		$ 1,278,784.00	
Employee Benefit	$ -	$ -	$ 135,941.00	$ -	$ 135,941.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 613,010.00	$ 625,000.00	$ 1,002,937.00	$ -	$ 1,002,937.00	
School Nutrition	$ 579,752.00	$ 800,000.00	$ 1,003,388.00	$ -	$ 1,003,388.00	
Bond	$ 406,599.00	$ 408,000.00	$ 816,909.00	$ -	$ 816,909.00	$ -
Special Building	$ 490,323.00	$ 212,000.00	$ 1,460,708.00	$ -	$ 1,460,708.00	$ -
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	$ -
Student Fee	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 20,710,992.00	$ 22,490,000.00	$ 29,139,056.00	$ 3,211,456.00	$ 23,031,512.00	$ 9,413,131.00

Breakdown of Property Tax: Bond Purposes $ - | Non-Bond Purposes $ 9,413,131.00 | Total $ 9,413,131.00

Publish: September 5, 2024 --ZNEZ

SERVING SOUTHWEST NEBRASKA AND NORTHWEST KANSAS SINCE 1911

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

McCook Public Schools (730017) in Red Willow 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 9 day of September, 2024 at 6:00 o'clock, PM, at McCook Public Schools - Junior High Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 18,008,753.00	$ 19,695,000.00	$ 23,442,411.00	$ 3,211,456.00	$ 17,334,867.00	$ 9,413,131.00
Depreciation	$ 612,585.00	$ 950,000.00	$ 1,276,764.00		$ 1,276,764.00	
Employee Benefit	$ -	$ -	$ 135,941.00	$ -	$ 135,941.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 613,010.00	$ 625,000.00	$ 1,002,937.00	$ -	$ 1,002,937.00	
School Nutrition	$ 579,752.00	$ 600,000.00	$ 1,003,386.00	$ -	$ 1,003,386.00	
Bond	$ 406,569.00	$ 408,000.00	$ 816,909.00	$ -	$ 816,909.00	$ -
Special Building	$ 490,323.00	$ 212,000.00	$ 1,460,708.00		$ 1,460,708.00	$ -
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 20,710,992.00	$ 22,490,000.00	$ 29,139,056.00	$ 3,211,456.00	$ 23,031,512.00	$ 9,413,131.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ -	$ 9,413,131.00	$ 9,413,131.00

McCook Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 9,161,513.00
*(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

6,237,780.00	/	828,741,703.00	=	0.75 % (3)
2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.75 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 251,941.61

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 9,413,454.61**
(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) $ 9,413,131.00
(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.

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA

RED WILLOW COUNTY }

SS

Brenda Gillen, Being first duly sworn, deposes and says that she is the Business Manager of the McCook Gazette, a legal newspaper published on Tuesday, Thursday and Friday, at McCook, Red Willow County, Nebraska; and or general circulation in said county; that said newspaper, at the time of publication of the attached notice had a bona fide circulation of not less than three hundred copies each daily issue, and had been published within said county for fifty-two consecutive weeks prior to the beginning of the publication of the attached notice; and that said newspaper is printed in whole in an office maintained at the place of publication. Affiant further says that a notice, of which the attached is a true copy, was published in the regular and entire issue of said newspaper, and not in supplement, on the following date:

9.5	20 24	20	
20		20	
20		20	
20		20	
20		20	
20		20	

Brenda Gillen

Subscribed in my presence and sworn to before me this 5 day of September 20 24

Sharon L Holmes
Notary Public

GENERAL NOTARY - State of Nebraska
SHARON L HOLMES
My Comm. Exp. February 24, 2028

PUBLISHER'S FEE $ 64.80

SERVING SOUTHWEST NEBRASKA AND NORTHWEST KANSAS SINCE 1911

Notice of Special Hearing To Set Final Tax Request

McCook Public Schools (730017) in Red Willow 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 9 day of September, 2024 at 7 o'clock PM, at McCook Public Schools - Junior High Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	999,091,448	1,048,561,574	4.95%

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 2024 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	22,857,645.00	8,975,654.00	0.827169	0.867892	23,442,411.00	9,413,131.00	0.898016	3%	3%
Bond Fund(s) K - 12	892,747.00	414,141.00	0.038167	0.039500	815,000.00	0.000000	0.000000	-100%	-9%
Bond Fund(s) K - 8									
Bond Fund(s) 9 - 12									
Bond Fund									
Special Building Fund	1,599,802.00	185,859.00	0.019169	0.017753	1,460,700.00	0.000000	0.000000	-100%	-9%
Qualified Capital Purpose Undertaking Fund K - 12									
Qualified Capital Purpose Undertaking Fund K - 8									
Qualified Capital Purpose Undertaking Fund 9 - 12									
Total	25,349,194.00	9,575,654.00	1.001645	0.915145	25,720,028.00	9,413,131.00	0.898016	-10%	1%

Publish: September 5, 2024 ZNEZ

Notice of Special Hearing To Set Final Tax Request

McCook Public Schools (730017) in Red Willow 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 9 day of, September 2024 at Following the budget hearing o'clock PM, at McCook Public Schools - Junior High Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	968,081,446	1,046,351,574	8%

	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** 2024 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	22,857,645.00	8,975,654.00	0.927159	0.857805	23,442,411.00	9,413,131.00	0.899615	-3%	3%
Bond Fund(s) K - 12	892,747.00	414,141.00	0.055287	0.039580	816,909.00	-	0.000000	-100%	-8%
Bond Fund(s) K - 8									
Bond Fund(s) 9 - 12									
Bond Fund _____									
Special Building Fund	1,598,802.00	185,859.00	0.019199	0.017763	1,460,708.00	-	0.000000	-100%	-9%
Qualified Capital Purpose Undertaking Fund K - 12					-	-			
Qualified Capital Purpose Undertaking Fund K - 8									
Qualified Capital Purpose Undertaking Fund 9 - 12									
Total	25,349,194.00	9,575,654.00	1.001645	0.915148	25,720,028.00	9,413,131.00	0.899615	-10%	1%

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY
SS

Brenda Gillen, Being first duly sworn, deposes and says that she is the Business Manager of the McCook Gazette, a legal newspaper published on Tuesday, Thursday and Friday, at McCook, Red Willow County, Nebraska; and or general circulation in said county; that said newspaper, at the time of publication of the attached notice had a bona fide circulation of not less than three hundred copies each daily issue, and had been published within said county for fifty-two consecutive weeks prior to the beginning of the publication of the attached notice; and that said newspaper is printed in whole in an office maintained at the place of publication. Affiant further says that a notice, of which the attached is a true copy, was published in the regular and entire issue of said newspaper, and not in supplement, on the following date:

9.5	20 24		20
	20		20
	20		20
	20		20
	20		20
	20		20

Brenda Gillen

Subscribed in my presence and sworn to before me this 5 day of September 20 24

Sharon L Holmes
Notary Public

GENERAL NOTARY - State of Nebraska
SHARON L HOLMES
My Comm. Exp. February 24, 2028

PUBLISHER'S FEE $ 10.70

McCook Public Schools
Regular meeting of the Board of Education

Notice is hereby given that a regular meeting of the McCook Public Schools Board of Education, School District Number 73-0017, of Red Willow County, will be held on Monday, September 9, 2024, following the public / tax resolution hearing, in the Jr. High Conference Room, 800 West 7th St. This meeting is open to the public. An agenda for the meeting is available for public inspection at McCook High School in the Superintendent's office during regular business hours. The McCook Board of Education reserves the right to modify the agenda with items of emergency nature.

/s/ Mike Langan
Board Secretary

Publish: September 5, 2024

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-2025

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

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

General Fund:	$	9,413,131.00
Bond Fund:	$	-
Special Building Fund:	$	-
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 8.09 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 0.915148 per $100 of assessed value.

4. McCook Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.899615 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of McCook Public Schools will increase (or decrease) last year's budget by 1.46 percent.

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

Motion by Scott Barger, seconded by Mike Langan to adopt Resolution # 2024-2025.

Voting yes were:	Voting no were:
Scott Barger	
Tom Bredvick	
Mike Langan	
Charlie McPherson	
Teresa Thomas	

Dated this 9thday of September, 2024

Board of Education Regular Meeting
Red Willow School District #73-0017
McCook Public Schools
Will begin immediately following the public hearing / tax request resolution Monday, September 9, 2024
Junior High Conference Room
700 W 7th St
McCook, NE 69001

1. Call to Order

1.1. Roll Call

Agenda Item: Roll Call Attendance Taken at at 6:15 PM.

Regular Board Present, Scott Barger, Tom Bredvick, Mike Langan, Charlie McPherson, Teresa Thomas

Regular Board Absent, Brad Hays.

Motion to excuse Brad Hays Passed with a motion by Mike Langan and a second by Tom Bredvick.

Scott Barger: Yea, Tom Bredvick: Yea, Mike Langan: Yea, Charlie McPherson: Yea, Teresa Thomas: Yea -Yea: 5, Nay: 0

1.2. Recognition of Open Meeting Law

1.3. Pledge of Allegiance9. New Business

9.1. Consideration of approval of the Budgets for all funds for the 2024-2025 school year

I move to approve the budgets for all funds for the 2024-2025 school year. Passed with a motion by Scott Barger and a second by Tom Bredvick.

Scott Barger: Yea, Tom Bredvick: Yea, Mike Langan: Yea, Charlie McPherson: Yea, Teresa Thomas: Yea

Yea: 5, Nay: 0

9.2. Consideration of approval of the 2024-2025 Tax Request Resolution

I move to approve the 2024-2025 tax request. Passed with a motion by Scott Barger and a second by Mike Langan.

Scott Barger: Yea, Tom Bredvick: Yea, Mike Langan: Yea, Charlie McPherson: Yea, Teresa Thomas: Yea

Yea: 5, Nay: 0

11. Adjournment The meeting adjourned 7:50pm

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 730017

McCook Public Schools

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

McCook 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	9,413,131.00	-	-	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	9,413,131.00	-	-	-
14	Assessed Valuation	1,046,351,574	1,046,351,574	1,046,351,574	1,046,351,574
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.899615	0.000000	0.000000	0.000000
16	Total Levy for Compliance	0.899615			

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	$ 9,413,131.00	$ 1,046,351,574	0.899615
Special Building Fund	$ -	$ 1,046,351,574	0.000000
Bond Fund	$ -	$ 1,046,351,574	0.000000
Bond Fund	$ -	$ 1,046,351,574	0.000000
Bond Fund	$ -	$ 1,046,351,574	0.000000
QCPUF Fund	$ -	$ 1,046,351,574	0.000000
QCPUF Fund	$ -	$ 1,046,351,574	0.000000
	$ -	$ 1,046,351,574	0.000000
	$ -	$ 1,046,351,574	0.000000
	$ -	$ 1,046,351,574	0.000000
	$ -	$ 1,046,351,574	0.000000
	$ -	$ 1,046,351,574	0.000000
	$ -	$ 1,046,351,574	0.000000
Total	$ 9,413,131.00		$ 0.899615

Must agree to Cover

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

Notice is hereby given that McCook Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on July 8, 2024 at6:00 pm at theMcCook junior high Board Room in McCook, 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.)	2

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	$ 196,523.75	$ 393,047.50	**$ 589,571.25**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 27,835.29	$ 55,670.58	$ 83,505.87
• *Cafeteria Plan Stipend*	$ -		$ -
• *Cash in lieu of insurance*	$ -		$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	$ 34,446.29	$ 68,892.58	$ 103,338.87
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*	$ 2,508.81	$ 5,017.62	$ 7,526.43
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,000.00	$ 2,000.00	$ 3,000.00
• *Cell Phone/Internet reimbursement*	$ 600.00	$ 1,200.00	$ 1,800.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 262,914.14**	**$ 525,828.28**	**$ 788,742.42**

Schedule D

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: GRANT NORGAARD, SUPT
MCCOOK PUBLIC SCHOOL
700 WEST 7TH
MCCOOK NE 69001

TAXABLE VALUE LOCATED IN THE COUNTY OF RED WILLOW

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]
S.D. #17 GEN/SPEC BLD	3	73-0017		977,520,803	6,237,780	848,636,538	0.74

** 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 KRISTI KORELL, RED WILLOW 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.

Kristi Korell
(signature of county assessor)

8/13/24
(date)

COUNTY ASSESSOR OF RED WILLOW COUNTY NEBRASKA

CC: County Clerk, RED WILLOW 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: GRANT NORGAARD SUPT
MCCOOK PUBLIC SCHOOL
700 WEST 7TH
MCCOOK NE 69001

TAXABLE VALUE LOCATED IN THE COUNTY OF RED WILLOW

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
S.D. #17 BOND		73-0017	781,659,699

I KRISTI KORELL, RED WILLOW 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.

Kristi Korell
(signature of county assessor)

8/13/24
(date)

COUNTY ASSESSOR OF RED WILLOW COUNTY NEBRASKA

CC: County Clerk, RED WILLOW 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: MCCOOK 17

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
McCook 17-General	3	73-0017		$45,092,883	$0	$38,952,809	0.00000%
McCook 17-Special Bldg	3	73-0017		$45,092,883	$0	$38,952,809	0.00000%

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

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

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

Regina Andrijeski

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Frontier County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2024

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

To: MCCOOK 17 BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
McCook 17-Bond	Incl. HS	73-0017	$2,434,956

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

Regina Andrijeski
(signature of county assessor)

08/12/2024
(date)

CC: County Clerk, Frontier County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: MCCOOK SCHOOLS
700 WEST 7TH
MCCOOK, NE 69001

TAXABLE VALUE LOCATED IN THE COUNTY OF HITCHCOCK

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
MCCOOK 17	3	73-0017		22,538,945	0	18,737,415	0.00

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

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

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

Tera Riggs
(signature of county assessor)

8/14/2024
(date)

CC: County Clerk, HITCHCOCK County
CC: County Clerk where school district is headquartered, if different county, Red Willow 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}

MCCOOK SCHOOLS
700 WEST 7TH

TO: **MCCOOK, NE 69001**

TAXABLE VALUE LOCATED IN THE COUNTY OF HITCHCOCK

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
MCCOOK 17 BOND		73-0017	17,373,693

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

Tena Riggs
(signature of county assessor)

8/14/2024
(date)

CC: County Clerk, HITCHCOCK County
CC: County Clerk where school district is headquartered, if different county, Red Willow 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: RED WILLOW SCHOOL DIST #017
SUPERINTENDENT OFFICE
700 WEST 7TH STREET
MCCOOK NE 69001

TAXABLE VALUE LOCATED IN THE COUNTY OF HAYES

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
MCCOOK SCHOOL 017	3	73-0017		1,198,943	0	1,069,350	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 SUSAN MESSERSMITH, HAYES County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Susan Messersmith
(signature of county assessor)

8-15-24
(date)

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

TO: RED WILLOW SCHOOL DIST #017
SUPT OFFICE
700 W 7TH
MCCOOK, NE 69001

TAXABLE VALUE LOCATED IN THE COUNTY OF HAYES

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
MCCOOK 17 BOND		73-0017	1,198,943

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

Susan Messersmith
(signature of county assessor)

8-15-24
(date)

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

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

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

District Number: 73-0017-000
District Name: MC COOK PUBLIC SCHOOLS
District Phone: (308)345-2510

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	19,342,411
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	**A-355**	0
Total Adjusted Budget Authority	A-361	19,342,411
Total Allowable Budget Authority	A-780	19,342,411

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

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

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

2024/25 General Fund Budget of Disbursements & Transfers	**B-100**	23,442,411
2024/25 Special Grant Funds	B-110	900,000
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	3,200,000
2024/25 General Fund Lid Exclusions	**B-130**	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	19,342,411
2024/25 Unused Budget Authority	B-150	0

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

Total Unused Budget Authority

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

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

Additional Budget Authority Approved by Patron

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

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	35.00
2024/25 Total Allowable Reserves	C-180	8,204,844
2024/25 General Fund Necessary Cash Reserve	**C-300**	3,211,456
2024/25 Depreciation Fund Total Requirements	**C-310**	1,276,764
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	4,488,220

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**	1,046,351,574

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	**D-110**	10,339,547
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	**D-120**	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	**D-150**	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	**D-170**	0
Total Property Tax Authority Allowed	**D-180**	10,339,547
2024/25 Property Tax Request General Fund	**D-210**	9,413,131
2024/25 Property Tax Request Special Building Fund	**D-220**	0
2024/25 Total Property Tax Request	**D-230**	9,413,131
2024/25 Unused Property Tax Request Authority	**D-240**	926,416
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	**D-310**	1,100,000

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

District Number: 73-0017-000
District Name: MC COOK PUBLIC SCHOOLS
District Phone: (308)345-2510

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	900,000

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

Print Grants

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

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

EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	300,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	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	100,000
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	0
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	430,000
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0

Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	70,000
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.375	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0

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

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

Exclusions listed below require State Board approval

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

McCook Public Schools — SUBDIVISION NAME

Red Willow — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
NASB and McCook Schools	Annually	CJUMP natural gas purchase
NASB and McCook Schools	Annually	ALLICAP vehicle and property insurance
Head start and McCook Schools	Annually	Services they provide to early education
City of McCook and McCook Schools	Annually	Shared use of Tennis Courts, softball, swimming pool and baseball fields
City of McCook and McCook Schools	Annually	Shared cost of School resource officer
YMCA and McCook Schools	Annually	Shared use of Gyms, swimming pools, Parking, extended day program