2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 51-0001 **Class #: 3**

Ogallala Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Keith 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	$ -	$ 10,757,576.00	$ 10,757,576.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 1,176,768.00		$ 1,176,768.00
Special Building Fund	$ -	$ 151,515.00	$ 151,515.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 1,176,768.00	$ 10,909,091.00	$ 12,085,859.00

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

$ 9,569,234.00	Principal
$ 799,287.00	Interest
$ 10,368,521.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,605,378,247

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

Report of Joint Public Agency & Interlocal Agreements

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

[x] YES [ ] NO

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

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

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

[ ] YES [x] NO

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

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

[ ] YES [x] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2024

Submit budget to:

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

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	8,234,360.00	9,530,368.00	10,650,000.00	20,180,368.00	1,938,460.00	14,563,077.00	16,501,537.00	3,678,831.00	20,180,368.00
Depreciation	1,731,707.00	2,096,707.00		2,096,707.00			2,096,707.00		2,096,707.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	271,778.00	621,778.00		621,778.00			621,778.00	-	621,778.00
School Nutrition	295,749.00	580,000.00		580,000.00			580,000.00	-	580,000.00
Bond	3,081,601.00	3,125,101.00	1,165,000.00	4,290,101.00			4,290,101.00	-	4,290,101.00
Special Building	1,341,294.00	1,341,294.00	150,000.00	1,491,294.00			1,491,294.00		1,491,294.00
Qualified Capital Purpose Undertaking	743,030.00	752,295.00	-	752,295.00			752,295.00	-	752,295.00
Cooperative	-	-		-			-	-	-
Student Fee	82,920.00	94,920.00		94,920.00			94,920.00	-	94,920.00
				-					-
TOTAL ALL FUNDS	15,782,439.00	18,142,463.00	11,965,000.00	30,107,463.00	1,938,460.00	14,563,077.00	26,428,632.00	3,678,831.00	30,107,463.00

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)	10,650,000.00	1,165,000.00	150,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	107,576.00	11,768.00	1,515.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	10,757,576.00	1,176,768.00	151,515.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,346,316.00	$ 550,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
2,500,000.00	260,000.00	341,294.00	-

County-District # 51-0001

Ogallala 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	7,815,375.00	12,160,360.00	9,300,000.00	21,460,360.00	1,882,000.00	11,344,000.00	13,226,000.00	8,234,360.00
Depreciation	945,347.00	1,810,396.00		1,810,396.00			78,689.00	1,731,707.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	238,582.00	592,320.00		592,320.00			320,542.00	271,778.00
School Nutrition	335,910.00	858,158.00		858,158.00			562,409.00	295,749.00
Bond	2,848,467.00	2,994,614.00	1,161,987.00	4,156,601.00			1,075,000.00	3,081,601.00
Special Building	1,308,903.00	1,289,274.00	202,020.00	1,491,294.00			150,000.00	1,341,294.00
Qualified Capital Purpose Undertaking	639,910.00	698,082.00	440,000.00	1,138,082.00			395,052.00	743,030.00
Cooperative	-	-		-			-	-
Student Fee	69,412.00	82,920.00		82,920.00			-	82,920.00
				-				-
TOTAL ALL FUNDS	14,201,906.00	20,486,124.00	11,104,007.00	31,590,131.00	1,882,000.00	11,344,000.00	15,807,692.00	15,782,439.00

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	
$	550,000.00

County-District # 51-0001

Ogallala 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	7,523,911.00	11,972,281.00	9,456,467.00	21,428,748.00	1,752,346.00	11,861,027.00	13,613,373.00	7,815,375.00
Depreciation	610,717.00	963,661.00		963,661.00			18,314.00	945,347.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	283,608.00	713,061.00		713,061.00			474,479.00	238,582.00
School Lunch	255,483.00	884,215.00		884,215.00			548,305.00	335,910.00
Bond	2,606,430.00	2,791,974.00	1,061,735.00	3,853,709.00			1,005,242.00	2,848,467.00
Special Building	1,194,693.00	1,228,496.00	158,371.00	1,386,867.00			77,964.00	1,308,903.00
Qualified Capital Purpose Undertaking	523,841.00	591,397.00	445,723.00	1,037,120.00			397,210.00	639,910.00
Cooperative	-	-		-			-	-
Student Fee	51,325.00	69,412.00		69,412.00			-	69,412.00
				-				-
TOTAL ALL FUNDS	$ 13,050,008.00	19,214,497.00	11,122,296.00	30,336,793.00	1,752,346.00	11,861,027.00	16,134,887.00	14,201,906.00

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	
$	**673,867.00**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Ogallala Public Schools**
ADDRESS	**801 E. O st**
CITY & ZIP CODE	**Ogallala , 69153**
TELEPHONE	308-284-4060
WEBSITE	www.opsd.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Jim Ayres	Gene Russel	Gene Russel
TITLE /FIRM NAME	Chairperson	Superintendent	
TELEPHONE	308-284-4060	308-284-4060	
EMAIL ADDRESS	jimayres@opsd.org	generussel@opsd.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

Ogallala Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 11,161,615.00
*(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)
19,991,111.00	/	1,439,865,615.00	=	1.39 %	

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.39 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 378,378.75

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 11,539,993.75**
(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) $ 10,909,091.00
(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 # 51-0001

Ogallala 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)	$ -

Ogallala 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	10,757,576.00	1,176,768.00	151,515.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	1,176,768.00		-
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)**	-	1,176,768.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	10,757,576.00	-	151,515.00	-
14	Assessed Valuation	1,605,378,247	1,605,378,247	1,605,378,247	1,605,378,247
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.670096	0.000000	0.009438	0.000000
16	Total Levy for Compliance	0.679534			

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	$ 10,757,576.00	$ 1,605,378,247	0.670096
Special Building Fund	$ 151,515.00	$ 1,605,378,247	0.009438
Bond Fund	$ 1,176,768.00	$ 1,605,378,247	0.073302
Bond Fund	$ -	$ 1,605,378,247	0.000000
Bond Fund	$ -	$ 1,605,378,247	0.000000
QCPUF Fund	$ -	$ 1,605,378,247	0.000000
QCPUF Fund	$ -	$ 1,605,378,247	0.000000
	$ -	$ 1,605,378,247	0.000000
	$ -	$ 1,605,378,247	0.000000
	$ -	$ 1,605,378,247	0.000000
	$ -	$ 1,605,378,247	0.000000
	$ -	$ 1,605,378,247	0.000000
	$ -	$ 1,605,378,247	0.000000
Total	$ 12,085,859.00		$ 0.752836

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract *(Gene Russel)*

Notice is hereby given that Ogallala Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 18th, 2023 at 5:30 pm at the Prairie View Board Meetin Room in 801 E. O st Ogallala, Ne 69153, Nebraska.

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

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

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 170,352.00	$ 170,352.00	**$ 340,704.00**
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*	$ 27,420.00	$ 27,420.00	**$ 54,840.00**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 29,862.00	$ 29,862.00	$ 59,724.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,000.00	$ 1,000.00	$ 2,000.00
• *Cell Phone/Internet reimbursement*	$ 600.00	$ 600.00	$ 1,200.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 229,234.00**	**$ 229,234.00**	**$ 458,468.00**

Schedule D

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY; SPECIAL HEARING TO SET FINAL TAX REQUEST; and REGULAR MEETING

Notice is hereby given, in compliance with Neb. Rev. Stat. §§ 13-501 to 13-513, that the Ogallala Public Schools Board of Education will meet on September 16th, 2024, at 5:00 p.m. at 801 E. O st (Prairie View 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 hearing shall continue until all attendee testimony has concluded. The budget detail is available at the Superintendent's office 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

Notice is hereby given, in compliance with Neb. Rev. Stat. § 77-1632, that the special hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request will commence immediately upon adjournment of the preceding budget hearing.

The regular board meeting of the board of education will commence immediately upon adjournment of the preceding tax request hearing, or at 5:30 p.m., whichever is later. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

Publish: September 6, 2024.

ZNEZ

PUBLISHER'S CERTIFICATE

State of Nebraska }
County of Keith } ss

Susan Corfield being duly sworn, on oath deposes and says that she is the clerk of the Keith County News, a semi-weekly newspaper, printed in whole or in part in an office maintained at Ogallala, in the County of Keith, and State of Nebraska, and that said Keith County News has a bona fide circulation of over three hundred copies each issue, and has been published within said Keith County for fifty-two weeks prior to the publication of the annexed notice: that said Keith County News is a legal newspaper published in conformity with the law, and that the annexed notice has been published one consecutive weeks in said newspaper,

the first publication thereof having been made on the 6th day of September, 20 24

and the last publication on the 6th day of September, 20 24

Susan Corfield

Scribed and sworn to before me this 9th day of September, 20 24

Joseph Headley
Notary Public

Publication Fee $22.75

GENERAL NOTARY - State of Nebraska
JEFF HEADLEY
My Comm. Exp. June 29, 2027

NOTICE OF BOARD MEETING
NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE USED TO DETERMINE PROPERTY TAX REQUEST AUTHORITY

The Ogallala Public Schools Board of Education will meet on August 19th, 2024, at 5:30 p.m. at Prairie View Board Room, 801 East O Street, Ogallala, NE for a board meeting. Among other topics to be discussed, pursuant to Neb. Rev. Stat. § 79-3405, the Board will vote on whether to increase the school district's base growth percentage by up to 6 percent (6%). A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

Julie Blessing, Board Secretary

Publish: August 7, 2024.
ZNEZ

PUBLISHER'S CERTIFICATE

State of Nebraska }
County of Keith } ss

Susan Corfield being duly sworn, on oath deposes and says that she is the clerk of the Keith County News, a semi-weekly newspaper, printed in whole or in part in an office maintained at Ogallala, in the County of Keith, and State of Nebraska, and that said Keith County News has a bona fide circulation of over three hundred copies each issue, and has been published within said Keith County for fifty-two weeks prior to the publication of the annexed notice: that said Keith County News is a legal newspaper published in conformity with the law, and that the annexed notice has been published one consecutive weeks in said newspaper,

the first publication thereof having been made on the 7th day of August, 20 24

and the last publication on the 7th day of August, 20 24

Susan Corfield

Scribed and sworn to before me this 8th day of August, 20 24

Jeff Headley
Notary Public

Publication Fee $ 11.83

GENERAL NOTARY - State of Nebraska
JEFF HEADLEY
My Comm. Exp. June 29, 2027

SEE ATTACHED

PUBLISHER'S CERTIFICATE

State of Nebraska }
County of Keith } ss

Susan Corfield being duly sworn, on oath deposes and says that she is the clerk of the Keith County News, a semi-weekly newspaper, printed in whole or in part in an office maintained at Ogallala, in the County of Keith, and State of Nebraska, and that said Keith County News has a bona fide circulation of over three hundred copies each issue, and has been published within said Keith County for fifty-two weeks prior to the publication of the annexed notice: that said Keith County News is a legal newspaper published in conformity with the law, and that the annexed notice has been published one consecutive weeks in said newspaper,

the first publication thereof having been made on the 11th day of September, 20 24

and the last publication on the 11th day of September, 20 24

Susan Corfield

Scribed and sworn to before me this 12th day of September, 20 24

Jeff Headley
Notary Public

Publication Fee $ 480.00

GENERAL NOTARY - State of Nebraska
JEFF HEADLEY
My Comm. Exp. June 29, 2027

Notice of Budget Hearing and Budget Summary

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Ogallala Public Schools (51-0001) in Keith 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 16 day of September, 2024 at 5:00 o'clock, PM, at 801 E. O st 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	$ 13,613,373.00	$ 13,226,000.00	$ 16,501,537.00	$ 3,678,831.00	$ 9,530,368.00	$ 10,757,576.00
Depreciation	$ 18,314.00	$ 78,689.00	$ 2,096,707.00		$ 2,096,707.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 474,479.00	$ 320,542.00	$ 621,778.00	$ -	$ 621,778.00	
School Nutrition	$ 548,305.00	$ 562,409.00	$ 580,000.00	$ -	$ 580,000.00	
Bond	$ 1,005,242.00	$ 1,075,000.00	$ 4,290,101.00	$ -	$ 3,125,101.00	$ 1,176,768.00
Special Building	$ 77,964.00	$ 150,000.00	$ 1,491,294.00		$ 1,341,294.00	$ 151,515.00
Qualified Capital Purpose Undertaking	$ 397,210.00	$ 395,052.00	$ 752,295.00	$ -	$ 752,295.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ 94,920.00	$ -	$ 94,920.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 16,134,887.00	$ 15,807,692.00	$ 26,428,632.00	$ 3,678,831.00	$ 18,142,463.00	$ 12,085,859.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 1,176,768.00	$ 10,909,091.00	$ 12,085,859.00

Notice of Special Hearing To Set Final Tax Request

Ogallala Public Schools (51-0001) in Keith 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 16 day of, September 2024 at at the conclusion and adjourment of the preceding budget hearing at 5:00 o'clock PM, at 801 E. O st 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	1,502,755,045	1,605,378,247	7%

	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	16,210,880.00	10,505,050.00	0.699053	0.654366	16,501,537.00	10,757,576.00	0.670096	-4%	2%
Bond Fund(s) K - 12	3,917,035.00	1,161,987.00	0.077324	0.072381	4,290,101.00	1,176,768.00	0.073302	-5%	10%
Special Building Fund	1,510,939.00	202,020.00	0.013443	0.012584	1,491,294.00	151,515.00	0.009438	-30%	-1%
Qualified Capital Purpose Undertaking Fund K - 12	950,210.00	454,545.00	0.030247	0.028314	752,295.00	-	0.000000	-100%	-21%
Total	22,589,064.00	12,323,602.00	0.820067	0.767645	23,035,227.00	12,085,859.00	0.752836	-8%	2%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 1

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

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

General Fund:	$	10,757,576.00
Bond Fund:	$	1,176,768.00
Special Building Fund:	$	151,515.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 6.83 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 0.767645 per $100 of assessed value.

4. Ogallala Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.752836 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Ogallala Public Schools will increase (or decrease) last year's budget by 1.94 percent.

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

Motion by Doug Davis, seconded by Amanda Christensen to adopt Resolution # 1.

Voting yes were:	Voting no were:
Tim Ryan	
Jim Korth	
Doug Davis	
Tanda Perlinger	
Amanda Christensen	
Jim Ayres	

Dated this 16th day of September, 2024

BOARD OF EDUCATION
OGALLALA SCHOOL DISTRICT #1
September 16, 2024

The Regular Meeting of the Board of Education of Ogallala School District #1 was called to order by President Jim Ayres at 5:30 pm on Monday, September 16, 2024 in the Board Room. Present for the meeting were Board Members Jim Ayres, Tim Ryan, Tania Perlinger, Amanda Christensen, Doug Davis and Jim Korth. Also present were Superintendent Gene Russel, Board Secretary Julie Blessing, staff members, administrators, and members of the public.

The Pledge of Allegiance was recited. The location of the Open Meetings Law poster and brochures was pointed out to those present. It was noted that the legal notice of the meeting was posted in three public places: City Hall, Adams Bank and Trust, and the United States Post Office and published in the Keith County News.

COMMENTS FROM THE AUDIENCE

PRESENTATIONS
Mike Copeman was recognized as Staff Member of the Month.

Luis Ramirez Macias, Axel Gutierrez, and Ian Brunkhorst were recognized as Students of the Month.

Jacob Hurla, representing Community Building Solutions, presented a proposal for improvements to the Auditorium HVAC. He will give options on ductwork materials when he prepares his bid proposal.

CONSENT AGENDA
A motion was made by Amanda Christensen and seconded by Tania Perlinger to approve the consent agenda as presented. The Consent Agenda consists of approval of the agenda for this meeting, approval of the minutes from the August 19, 2024 regular board meeting, approval of the minutes of the August 28, 2024, board work session, approval of claims for the General Fund in the amount of $311,080.58, Payroll in the amount of $940,328.64, Building Fund in the amount of $88,106.70, and the Lunch Fund in the amount of $3,031.86. Voting Aye: Amanda Christensen, Doug Davis, Tania Perlinger, and Tim Ryan. Abstain with conflict: Jim Ayres and Jim Korth. Motion carried.

ACTION ITEMS
A motion was made by Tim Ryan, seconded by Amanda Christensen, to recognize the Ogallala Education Association as the exclusive bargaining agent for certificated teachers for the 2026-27 school year. Voting aye: Jim Korth, Doug Davis, Amanda Christensen, Tim Ryan, Tania Perlinger, and Jim Ayres. Motion carried.

Jim Korth made a motion, seconded by Tania Perlinger, to adopt the Board Resolution for the 2024-2025 School Term Budget for the General Fund, Depreciation Fund, Employee Benefit Fund, Activities Fund, School Nutrition Fund, Bond Fund, Special Building Fund and Student Fee Fund. Voting aye: Jim Korth, Amanda Christensen, Tania Perlinger, Doug Davis, Tim Ryan, and Jim Ayres. Motion carried.

A motion was made by Doug Davis, seconded by Amanda Christensen, to adopt the Board Resolution for the 2024-25 School Tax Request. Voting aye: Tim Ryan, Amanda Christensen, Jim Ayres, Jim Korth, Tania Perlinger, and Doug Davis. Motion carried.

Tim Ryan made a motion, seconded by Doug Davis, to approve the Emergency Operation Plan (EOP) for the 2024-25 school year. Voting aye: Doug Davis, Tim Ryan, Tania Perlinger, Jim Ayres, Jim Korth, and Amanda Christensen. Motion carried.

A motion was made by Doug Davis, seconded by Amanda Christensen, to declare the extra lunch tables as surplus. Voting aye: Amanda Christensen, Jim Korth, Jim Ayres, Doug Davis, Tania Perlinger, and Tim Ryan. Motion carried.

ADMINISTRATORS REPORTS
Mr. O'Neil said that they have been tracking tardiness and student phone confiscation. The results are good, and hopes this trend will continue. OHS has completed MAPs testing and Mr. O'Neil reported that this also shows a good start to the year and will look to see improvements come winter and spring.

Mr. Rezac reported that fall activities: golf, cross country, volleyball and football, are in full swing. Homecoming is next week and the district wide pep rally will be in the PV gym. The Homecoming royalty will be in the Rendezvous parade. Mr. Rezac informed the board that after some research, he would like to change vendors for the streaming of games. Mr. Rezac will coordinate with Rachel Max for when this switch will take place.

Mr. Fehr said that he looks to apply administrative and compliance practices outlined at the recently attended NASES conference. He credited Brandi Lippert with the great work she has been doing with the GROW program. GROW program is also beginning its second year of data collection, where they will utilize the data to determine the appropriateness of and effectiveness of interventions. Upcoming: NeMTSS Conference on 9/26-27, where Administrators and Teachers will gain knowledge and strategies to bolster their own MTSS Practices.

Mr. Slama reported that the student enrollment is currently at 345. He thanked the staff for working through the heat schedule. He is expecting a visit from an NDE early childhood representative to discuss the development of a support team. Parent-Teacher conferences are on Tuesday and Wednesday.

Mrs. Rezac said that OMG has completed MAPS testing, with fall data dives to follow. WIN classes will start as schedules become more regular, primarily for academic intervention. She said that the fall Parent-Teacher conferences are usually the best attended.

Mr. Pohlson updated the progress on the Heating/AC. It is scheduled to be repaired Thursday.

SUPERINTENDENT REPORT
Mr. Russel was glad that the AC should soon be working properly. He said he has heard very little by way of community complaints. He will be a guest on the radio tomorrow.

UPCOMING MEETINGS
October 21, 2024, 5:30 pm, Regular Meeting

ADJOURN
Amanda Christensen made a motion to adjourn, seconded by Tim Ryan. Voting aye: Tim Ryan, Jim Ayres, Doug Davis, Tania Perlinger, Jim Korth, and Amanda Christensen. Meeting adjourned at 6:39pm.

_____ _____

Brenda Foster, Associate Business Manager Jim Ayres, President

General Fund: 95 Percent Group, LLC, $495.00, Educ. mat; Ace Quality Farm & Ranch, $1,643.58, sup.; Adams Insurance Advisors, $100.00, Bond; Allo, $3,186.12, phones; Amazon Capital Services, $16,496.82, sup; Apple, Inc., $1,648.00, tech sup; ASAP Construction, $18,169.50, concrete work; AT&T Mobility, $1,167.34, communications; ATCO Int'l, $4,416.00, sup; Jim Ayres, $131.88, reimb.sup; Matthew Bender & Co, $99.08, legal book; Black Hills Energy, $726.42, utilities; Blick Art Materials, $1,398.46, educ. sup; Bluum USA, $960.00, OHS paging sup; Bomgaars, $3,867.52, sup; Car Stickers, Inc., $509.40, sup.; Cash-Wa Distributing, $620.15, sup; CDW Govt, $16,740.30, software lic.; Cengage Learning, $344.75, educ. mat; CEV Multimedia, $1,500.00, software; Chief Sign Co, $342.25, door lettering; City of Ogallala, $2,000.00, CPR training; City of Ogallala, $2,143.55, water/sewer; Coach Master's, $4,387.17, inspections/repairs; Computer Information Concepts, $2,302.00, software lic.; Correll Refrig., $672.00, serv; Culligan, $189.00, serv; Datashield, $27.00, document destruction; Dutton-Lainson, $4,522.00, plumbing sup; ESU #16, $655.00, serv/staff devel; Flinn Scientific, $371.90, educ. sup; Huey Long Co Inc; bldg. mat; Humphreys Auto Supply, $8.55, parts; Ideal Linen, #395.90, sup; ID Wholesaler, $31.99, lanyards; Intelligent Marking USA, $11,052.00, turf painting sup; Keith County News, $233.57, notices; Kenfield Electric, $18,244.94, wiring; Jim Korth, $68.37, reimb. sup; KSB School Law, $1,125.00, legal serv; Kully Pipe & Steel, $447.94, sup; Laramie Telephone Exchange, $592.50, serv; Literacy Resources, $99.00, educ. mat; Lured In, $1,450.97, fuel; Make IT Secure, $3,000.00, serv; Mid-American Research Chemical, $319.36, sup; Matheson Tri-Gas, $1,573.22, sup; McGraw Hill, $1,878.50, educ. mat.; MCM Truck Equip & Repair, $1,212.00, rep; My Central Supply, $196.50, sup; Mead Lumber, $75.00, sup; Menards, $2,020.59, tools; Molly Hawkins House, $290.09, sup; N2Y, $3,714.87, software; Ogallala NAPA, $3,819.81, sup; NASB, $356.00, dues; Nationwide, $100.00, bond; NE Council of School Admin, $4,488.00, dues; NCS Pearson, $4,995.00, software; Nebraska Air Filter, $944.77, filters; Nebraska/Central Equipment, $78.54, parts; Nebraska PrintWorks, $547.01, sup; Nemo Locksmith Service, $233.00, keys; NPPD, $19,902.92, utilities; NE Safety & Fire Eq, $2,000.50, serv; Neb Schoolmasters Club, $35.00, dues; Newsela, Inc., $3,150.00, software; NSASSP Region V, $60.00, dues; Office Service, $2,298.57, serv/sup; Ogallala Public Transit, $42.00, transportation; One Source, $513.50, background checks; O'Reilly Auto Parts, $28.65, parts; Oshkosh Cleaners, $1,474.00, serv.; Pine Cove Consulting, $4,264.18,door access tech; Pinnacle Bank Visa(MC), $3,467.06, educ. mat; Pinnacle Bank Visa (TR), $8,265.85, educ. mat; Pitsco Education, $285.79, educ. mat.; Plumber One, $3,064.16, serv; Presto X, $342.00, maint.; Pyramid School Products, $5840.27, sup; Quadient Leasing, $1,104.66, postage; The Quilt Rack & Wool Cubby, $1,104.15, rep; R & D Welding, $188.06, sup; Rankin Sales & Service, $295.39, parts/serv; Really Good Stuff, LLC, $29.52, sup; Safeway, $63.95, sup; Sapp Bros, $74.56, sup; School Mate, $207.00, educ. mat; SKYKIT, $1,548.00, software lic; Soliant, $22,011.75,

contr. serv; Sports Imports, $34.00, PE sup; Staples, $1,278.18, mat.; Larry Stubblefield, $17.00, fees; Sys-Kool, LLC, $38,712.59, rep; T&A Alignment, $209.93, rep; T&K Tire, $1,998.63, tires/rep; Teacher Direct, $274.40, mat.; TimeClock Plus, $168.00, fees; Underwood Distributing Co, $914.64, educ. mat; University of Oregon, $1,200.00, software lic; Ventris Learning, $160.00, educ. mat.; Verizon Wireless, $306.37, phones; Waste Connections, $2,410.37, trash; Ogallala Watering Hole, $1,353.08, fuel; Weathercraft, $1,177.00, rep; Wells Fargo Vendor Fin. Services, $1,526.76, printer lease; Wolf Auto, $5,630.13, rep; Yanda's Music, $4,422.19, instrument serv/rep.; YouScience, $2,432.00, educ. software; Dylon Zink, $4,740.00, tuition; Sara Ziola, $400.00, YIP **Payroll:** Adams Bank & Trust, $685.06, HSA contrib; AFLAC, $1,911.24, ins; BCBS, $175,107.84, health ins.; Colonial Life, $169.90, ins; Horace Mann, $1,078.66, 403b & ins; IRS-EFTPS, $139,652.33, FICA & Fed w/h; Liberty National, $117.77, ins; Madison National Life Ins, $3,638.84, disab. ins; Matrix Trust, $5,626.40, Minnesota Life Ins, $886.25, life ins.; NE Child Support, $275.00, child support; NE Dept of Revenue, $20,392.38, NE w/h; Neb Sch. Retirement, $125,839.94, retirement; Ogallala Public Schools, $6,372.45, flex plan; Pinnacle Bank, $7,488.29, HSA contrib.; Vision Care Direct, $1,909.54. **Building Fund:** LINX, $88,106.70, OHS Cabling
Hot Lunch: Scarleth Ritz, $50.80, refund; Lunchtime Solutions, $189.19, staff apprec; Lunchtime Solutions, $730.80, fruit/veg program; TriMark, $100.54, parts; T&K Tire, $27.99, rep; Mr. Appliance, $1,889.49, rep; Kristi Hilliard, $93.85, ref.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: OGALLALA SCHOOL DIST 1
C/O GENE RUSSEL
801 EAST O
OGALLALA NE 69153

TAXABLE VALUE LOCATED IN THE COUNTY OF KEITH

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]
OGALLALA 1 51-0001	3	51-0001		1,601,185,017	19,991,111	1,437,178,853	1.39

** 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 SHANDRA MCNERNEY, KEITH 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)

8-15-24
(date)

CC: County Clerk, KEITH 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: OGALLALA SCHOOL DIST 1
C/O GENE RUSSEL
801 EAST O
OGALLALA NE 69153

TAXABLE VALUE LOCATED IN THE COUNTY OF KEITH

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
OGALLALA 1 BOND 2013		51-0001	1,601,185,016

I SHANDRA MCNERNEY, KEITH 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)

8-15-24
(date)

CC: County Clerk, KEITH 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: OGALLALA SCHOOL DISTRICT 1K
ATTN: SUPERINTENDENT
801 E O
OGALLALA NE 69153-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF PERKINS

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]
OGALLALA 1	3	51-0001		4,193,230	0	2,686,762	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 PEGGY BURTON, PERKINS 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.

Peggy Burton
(signature of county assessor)

8-14-24
(date)

CC: County Clerk, PERKINS County
CC: County Clerk where school district is headquartered, if different county, Keith 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: OGALLALA SCHOOL DISTRICT 1K
ATTN: SUPERINTENDENT
801 E O
OGALLALA NE 69153-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF PERKINS

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
OGALLALA 1 BOND 2013		51-0001	4,193,230

I PEGGY BURTON, PERKINS 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.

Peggy Burton
(signature of county assessor)

8-14-24
(date)

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

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

Certified Budget Authority	A-101	14,563,077
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	14,563,077
Total Allowable Budget Authority	A-780	14,563,077

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	16,501,537
2024/25 Special Grant Funds	B-110	0
2024/25 Special Education Budget of Disbursements & Transfers	B-120	1,938,460
2024/25 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	14,563,077
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	5,775,538
2024/25 General Fund Necessary Cash Reserve	C-300	3,678,831
2024/25 Depreciation Fund Total Requirements	C-310	2,096,707
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	5,775,538

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	1,605,378,247

2024/25 Section D: Property Tax Request Authority		
2024/25 Property Tax Request Authority	D-110	10,591,671
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	832,043
Enter the amount approved by the School Board.	D-140	832,043
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	11,423,714

2024/25 Property Tax Request General Fund	D-210	10,757,576
2024/25 Property Tax Request Special Building Fund	D-220	151,515
2024/25 Total Property Tax Request	D-230	10,909,091
2024/25 Unused Property Tax Request Authority	D-240	514,623

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	1,346,316

BOARD OF EDUCATION
OGALLALA SCHOOL DISTRICT #1
August 19, 2024

The Regular Meeting of the Board of Education of Ogallala School District #1 was called to order by President Jim Ayres at 5:30 pm on Monday, August 19, 2024 in the Board Room. Present for the meeting were Board Members Jim Ayres, Tim Ryan, Tania Perlinger, Amanda Christensen, Doug Davis and Jim Korth. Also present were Superintendent Gene Russel, Board Secretary Julie Blessing, staff members, administrators, and members of the public.

The Pledge of Allegiance was recited. The location of the Open Meetings Law poster and brochures was pointed out to those present. It was noted that the legal notice of the meeting was posted in three public places: City Hall, Adams Bank and Trust, and the United States Post Office and published in the Keith County News.

COMMENTS FROM THE AUDIENCE
Former Ogallala Volleyball Coach Steve Morgan thanked the Board for the honor of naming the Prairie View gym competitive court after him. He was very touched and humbled by this gesture.

PRESENTATIONS
School Foundation Report
Superintendent Russel reminded the Board that donations received from fundraisers and other organizations, such as the Nebraska Cattlemen, are being set aside for the acquisition of a new marquee at OHS. The process is currently in the beginning stages of bidding.

Facility Report
Maintenance Director Eric Pohlson gave updates on the HVAC at Prairie View. The cooling tower has been extensively refurbished, but now the heat exchange unit also needs repairs. The contractor has scheduled this project, but it is still at least 2-3 weeks out. In the meantime, PV staff are making due with fans where necessary. Board President Ayres commended Mr. Pohlson and the maintenance/custodial staff for the great job on the grounds and buildings over the summer.

CONSENT AGENDA
A motion was made by Amanda Christensen, and seconded by Tania Perlinger, to approve the consent agenda as presented. Voting Aye: Jim Ayres, Amanda Christensen, Tania Perlinger, Tim Ryan, Doug Davis, and Jim Korth. Motion carried. The Consent Agenda consists of approval of the agenda for this meeting, approval of the minutes from the July 15, 2024 regular board meeting, approval of claims for the General Fund in the amount of $1,383,586.90, Payroll in the amount of $854,795.43, Building Fund in the amount of $102,692.82, and the Lunch Fund in the amount of $4616.42.

ACTION ITEMS
Doug Davis made a motion, seconded by Amanda Christensen, to adopt a resolution increasing Ogallala Public School District's base growth percentage used to determine the school district's property tax request authority by up to six percent (6%). Voting Aye: Doug Davis, Tim Ryan, Jim Ayres, Tania Perlinger, Amanda Christensen, and Jim Korth. Motion carried.

A motion was made by Jim Korth, seconded by Tania Perlinger, to adopt the resolution for Open Enrollment. Voting Aye: Amanda Christensen, Jim Korth, Tim Ryan, Tania Perlinger, Doug Davis, and Jim Ayres. Motion carried.

Tim Ryan made a motion, seconded by Doug Davis, to approve the rate for substitute teachers for the 2024-25 school year at $150 per day short term and $180 per day long term. Voting Aye: Doug Davis, Tim Ryan, Amanda Christensen, Jim Ayres, Jim Korth, and Tania Perlinger. Motion carried.

A motion was made by Jim Korth, seconded by Tim Ryan, to approve the contract for Kate Diaz and approve the contract for Laura O'Connell. Voting Aye: Jim Korth, Tania Perlinger, Amanda Christensen, Tim Ryan, Jim Ayres, and Doug Davis. Motion carried.

Amanda Christensen made a motion, seconded by Tania Perlinger, to remove BreAhnna McConnell as an authorized signer on the Activity Account, to add Casey Slama as an authorized signer on the Activity Account, and to add Brenda Foster as an authorized signer on all bank accounts at Adams Bank and Pinnacle Bank, which includes adding online website access for the credit cards, ACH uploads, and account transfers. Voting Aye: Jim Ayres, Doug Davis, Tim Ryan, Amanda Christensen, Jim Korth, and Tania Perlinger. Motion carried.

DISCUSSION ITEMS

Discuss Budget Work Session Dates

The Board will have a Budget Work session on Wednesday, August 28, 2024, at 12:00 noon, in the Superintendent's conference room. Upon conclusion of this discussion, Superintendent Russel will schedule and host community budget workshops, as needed, with the purpose of informing and receiving feedback from the public. Superintendent Russel reminded the Board that the Budget must be prepared and submitted by September 30, 2024.

Discuss RFQ proposals and dates to review.

Superintendent Russel said that three bids were received for the HVAC project at the Auditorium. All three met the qualifications. The next process is getting an actual bid from the contractor selected to complete the project.

ADMINISTRATORS REPORTS

Ogallala High School Principal John O'Neil informed the Board that there are currently 243 students enrolled in grades 9-12. He gave a shout out to the maintenance and tech departments for the projects completed over the summer. The OHS staff is pleased to have the new bell and intercom system, and new carpets in some hallways and classrooms. There are still a few kinks to work out in the transition to Canvas, but OHS is excited to use the same platform as is used at the college level. MAPs testing will begin August 28th, to get a good baseline, and then work on gaining ground from these test results.

Activities Director Scott Rezac said that fall sports have started. Numbers are down and it seems to be a struggle to get kids involved in sports. The staff is eager to begin using the new Turf Tank system for painting the lines on the football field.

Middle School Principal Traci Rezac said that early checkout for Chromebooks on August 8th went well. This process helped to free up some time in preparing for the first day of students. OMG was planning on starting MAPs testing on Wednesday, August 20th, but this date may be adjusted. Mrs. Rezac said that the staff is encouraging more parents to become familiar with and get onboard with the Rooms program for home-to-school communications. Mrs. Rezac gave a shout out to Kate Diaz for her

presence in previous years as the morning greeter at PV. Since Mrs. Diaz is not available for that this year, School Counselor Jill Max and Gibbs will take over this role.

Prairie View Principal Casey Slama thanked the Administration, staff, and the teachers for helping him with the transition as the new elementary Principal. He said there are currently 343 students enrolled in grades PK-5. Reading and math testing will begin 8/20/24 and MAPs on 8/27/24. Mr. Slama also wanted to thank the Title team and Mrs. Lippert for getting things done during this transition.

Director of Student Services Jacob Fehr informed the Board that the District includes 219 students with disabilities, birth – age 21. The District has hired several new SPED teachers, and at least 3 Paras are participating in a teacher training program.

SUPERINTENDENT REPORT

Superintendent Russel reminded the Board that his Contract Evaluation will be coming up in October. He urged the Board to be honest in their assessment, as he wants to improve in his role as Superintendent.

Doug Davis said he was impressed by the Welcome Back sign on the first few days of school at the entrance to Prairie View. He loved seeing that the students and parents were enjoying having their picture taken behind or next to the sign. Mr. Ayres, Mr. O'Neil, and others present also agreed that this welcome was great and praised the PV staff for coming up with this idea.

UPCOMING MEETINGS

August 28, 2024, 12:00 noon, Budget Workshop, Superintendent's conference room
September 16, 2024, 5:30 pm, Regular Meeting

ADJOURN

Tim Ryan made a motion to adjourn, seconded by Doug Davis. Voting Aye: Jim Ayres, Tim Ryan, Tania Perlinger, Doug Davis, Amanda Christensen, and Jim Korth. Meeting adjourned at 6:27pm.

Julie Blessing, Board Secretary

Jim Ayres, President

General Fund: A&B Rental, $108.75, maint.; Ace Quality Farm & Ranch, $1,797.79, sup; Activities Fund, $14,359.60, transfer; ALICAP, $300,536.00, Ins.; ALLO, $3,162.85, phones; All Star Auto Glass, $395.00, repairs; Amazon, $1,566.08, sup; Amplify Education, Inc., $8,711.79, educ. mat.; Auxiliary Account, $81.23, transfer; Behavioral Medicine Associates, $1,375.00, serv.; Black Hills Energy, $717.43, util.; Ideal/Bluffs Facility Solutions, $4,344.67, sup.; Bomgaars, $314.88, mat.; Cash-Wa Dist., $1,131.55, sup.; CDW Gov't, Inc., $48,661.82, Network sup; CenturyLink, $1,220.89, network; City Bakery, $34.00, sup; City of Ogallala, $1,631.43, water/sewer; CodeHS, $12,940.00, educ. software lic; Jennie Coggins, $248.49, reimb. sup; Mike Copeman, $2,850.00, carpet tile install; Cornhusker Glass, $134.70, repairs; Correll Refrigeration, $428.00, maint; Culligan, $174.00, sup.; DataShield, $27.00, document destr.; Depreciation Fund, $850,000.00, annual transfer; Discount School Supply, $6.95, educ. mat.; D & S Sprinklers, $1,955.95, maint.; ESGI, LLC, $3,088.00, educ. mat.; ESU #10, $15.00 serv., ESU #16, $2,982.00, SRS Fees; Frontline Technologies Group LLC, $4,796.66, software; Green Envy, $4,114.16, maint.; Harris School Solutions, $7,021.48, accounting software; Holiday Inn Kearney, $2,024.25, travel; Home Science Tools, $1,117.70, educ. mat.; Horace Mann, $50.00, fees; Hubert Company, $30.27, sup.; HWM, $470.00, maint.; Innovative Office Solutions, $3,126.01, sup.; Joshua Jerome, $87.00, reimb. sup.; John Cox, $375.00, contr. serv.; Jostens, Inc., 61.90, diplomas; Karl's TV Audio, $114.96, maint.; Keith County News, $480.38,subscr, notices; Kenfield Electric, $3,153.98, maint.; Keyboarding Online, $492.00, educ. mat.; KSB School Law, $1,894.00, legal serv.; Learning Without Tears, $1,039.50, educ. mat.; Lured In, $429.37, fuel; Matheson Tri-Gas, $1,453.58, sup.; MCM Truck Repair, $1,095.50, bus maint.; My Central Supply, $1,037.81, sup.; Mead Lumber, $339.18, sup.; Menards, $287.08, mat.; National Art & School Supplies, Inc, $6,686.28, sup.; Navigate360, $9,537.50, educ. mat.; NE Council of School Admin., $2,119.00, dues/fees; NCS Pearson, Inc., $98.25, forms; DAS State Acctg., $292.87, network; NE Safety & Fire Equip, $1,399.00, fire alarm maint.; NE Safety Center, $775.00, Bus Driver Training; NPPD, $18,410.97, util; NMC Inc, $1,833.00,

DOT Inspection; Jacque Norvell, $65.00, reimb. lic.renewal; NWEA, $10,762.50, educ. mat.; Office Service, $423.41, maint/sup; One Source, $359.70, background checks; O'Reilly Auto Parts, $209.54, parts; Party Girl Creations, $65.00, board sup.; Pinnacle Bank Visa, $1,926.72, travel, sup.; Pinnacle Bank Visa, $2,185.88, travel, sup.; Plumber One, $2,677.58, maint.; Eric Pohlson, $389.27, mileage; Positive Promotions, $115.60, educ. mat.; Presto X, $242.00, pest control; Quadient Finance USA, $2,000.00, postage; Quill LLC, $625.30, sup.; Rankin Sales & Service, $72.42, mower blades; Rapid Fire, $2,709.40, annual inspection; Really Good Stuff LLC, $119.98, educ. mat.; NSASSP Region V, $240.00, dues; Renaissance, $4,000.00, data services; Scott Rezac, $199.66, mileage; S & E Roll Offs, $326.78, waste disposal; Scholastic, $481.26, educ. mat.; Scholastic, Inc., $247.98, educ. mat.; SmartSign, $503.64, asset tags; Caroline Spurgin, $35.46, reimb. sup.; Supreme School Supply, $155.85, sup.; T & K Tire, $1,695.69, tires; Teaching Strategies, LLC, $715.00, educ. mat.; TimeClock Plus, $4.40, fees; Twomey Tree Service, $700.00, maint.; Unitech, $2,901.00, refinish HS gym floor; Verizon Wireless, $313.96, phones; Waste Connections, $2,381.37, trash; Watering Hole, $734.30, fuel; Well Fargo Vendor, $1,526.76, Lexmark leases; Wolf Auto, $230.00, maint. **Payroll:** Adams Bank & Trust, $671.68, HSA contrib.; AFLAC, $1,762.24, ins.; BCBS of NE, $160,725.06, ins; Colonial Life, $169.90, ins.; Horace Mann, $1,257.76, 403b & ins.; IRS-EFTPS, $129,630.79, FICA & Fed w/h; Liberty National, $85.37, ins.; Madison Nat'l Life, $3,110.31, Matrix Trust, $5,976.40, 403b; Minnesota Life, $924.50, life ins.; NE Child Support, $275.00, child support; NE Dept of Revenue, $19,324.17, NE w/h; NE School Retirement, $114,526.79, retirement; Ogallala Public Schools, $5,034.55, flex plan; Pinnacle Bank, $7,158.85, HSA; Vision Care Direct, $1,659.12, vision plan **Building Fund:** Weifield Group Contracting, Inc., $12,764.00, OHS Low Voltage Conduit; LINX, $14,111.94, Network Cabling; Pine Cove Consulting LLC, $47,724.84, Door Access; AVT Installations, $16,450.00, Digital Paging Install.; Optimus Technology Co., $11,642.04, Battery Module; **Hot Lunch Fund:** Lunchtime Solutions, $4,272.19, Summer Program; Keith County News, $240.00, Adv; Cornhusker Glass, $104.23, repairs.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Ogallala Public Schools — **Keith**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU #16	24-25	PT and OT Services
ALICAP	24-25	Insurance Pool
CJUMP	24-25	Natural Gas Purchasing Pool
City of Ogallala	24-25	School Resource Officer

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Ogallala Public Schools	Keith
SUBDIVISION NAME	COUNTY

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

Keith County District R-1

OGALLALA PUBLIC SCHOOLS

DISTRICT OFFICE
308-284-4060
801 E. O St

PRAIRIE VIEW SCHOOL
308-284-4478
801 E. O St

OGALLALA HIGHSCHOOL
308-284-4029
602 E. G Street



"CULTURE OF CONFIDENCE"

Dear Nebraska Auditor of Public Accounts,

Ogallala School District 51-0001 is writing to inform your office of discrepancies in beginning and ending of account balances, identified during the 24-25 budget process.

Per checklist of requirements, the ending balance on page 4 for the prior year did not match the current year, we have made corrections to match the 2023 audit period ending balances. This has been corrected.

This impacted the general fund, bond fund, special building fund, and student fee fund.

Dr. Gene Russel

Superintendent