2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 61-0049 **Class #: 3**

Palmer Public School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Merrick County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,095,319.00	$ 3,095,319.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 52,061.00	$ 52,061.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 14,604.00	$ 14,604.00
Total All Funds	$ -	$ 3,161,984.00	$ 3,161,984.00

Outstanding Bonded Indebtedness as of September 1, 2024

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

$ 85,000.00	Principal
$ 3,010.00	Interest
$ 88,010.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 355,739,416

*(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 # 61-0049
Palmer Public School

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,982,907.00	4,225,744.00	3,064,366.00	7,290,110.00	731,900.00	5,073,527.00	5,805,427.00	1,484,683.00	7,290,110.00
Depreciation	703,372.00	703,372.00		703,372.00			703,372.00		703,372.00
Employee Benefit	5,215.00	5,215.00		5,215.00			5,215.00	-	5,215.00
Contingency	-	-		-			-		-
Activities	74,796.00	304,796.00		304,796.00			304,796.00	-	304,796.00
School Nutrition	67,718.00	299,718.00		299,718.00			299,718.00	-	299,718.00
Bond	-	-	-	-			-	-	-
Special Building	185,453.00	185,453.00	51,540.00	236,993.00			236,993.00		236,993.00
Qualified Capital Purpose Undertaking	73,552.00	73,552.00	14,458.00	88,010.00			88,010.00	-	88,010.00
Cooperative	77,119.00	105,119.00		105,119.00			105,119.00	-	105,119.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,170,132.00	5,902,969.00	3,130,364.00	9,033,333.00	731,900.00	5,073,527.00	7,548,650.00	1,484,683.00	9,033,333.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,064,366.00	-	51,540.00	14,458.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	30,953.00	-	521.00	146.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,095,319.00	-	52,061.00	14,604.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,810,102.00	$ 103,700.00

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

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	2,348,654.00	5,074,706.00	2,475,120.00	7,549,826.00	694,236.00	4,872,683.00	5,566,919.00	1,982,907.00
Depreciation	822,015.00	829,208.00		829,208.00			125,836.00	703,372.00
Employee Benefit	5,215.00	5,215.00		5,215.00			-	5,215.00
Contingency	-	-		-			-	-
Activities	80,540.00	357,612.00		357,612.00			282,816.00	74,796.00
School Nutrition	132,138.00	348,227.00		348,227.00			280,509.00	67,718.00
Bond	-	-	-	-			-	-
Special Building	44,456.00	44,996.00	152,457.00	197,453.00			12,000.00	185,453.00
Qualified Capital Purpose Undertaking	88,118.00	110,256.00	27,220.00	137,476.00			63,924.00	73,552.00
Cooperative	82,644.00	110,844.00		110,844.00			33,725.00	77,119.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,603,780.00	6,881,064.00	2,654,797.00	9,535,861.00	694,236.00	4,872,683.00	6,365,729.00	3,170,132.00

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

MOTOR VEHICLE TAXES	
$	109,630.00

County-District # 61-0049

Palmer Public School

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,277,357.00	4,655,052.00	2,470,712.00	7,125,764.00	587,307.00	4,189,803.00	4,777,110.00	2,348,654.00
Depreciation	618,886.00	822,609.00		822,609.00			594.00	822,015.00
Employee Benefit	5,215.00	5,215.00		5,215.00			-	5,215.00
Contingency	-	-		-			-	-
Activities	82,396.00	318,339.00		318,339.00			237,799.00	80,540.00
School Lunch	110,306.00	381,881.00		381,881.00			249,743.00	132,138.00
Bond	-	-	-	-			-	-
Special Building	83,579.00	88,506.00	43,435.00	131,941.00			87,485.00	44,456.00
Qualified Capital Purpose Undertaking	39,927.00	55,218.00	129,918.00	185,136.00			97,018.00	88,118.00
Cooperative	72,085.00	117,085.00		117,085.00			34,441.00	82,644.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 3,289,751.00	6,443,905.00	2,644,065.00	9,087,970.00	587,307.00	4,189,803.00	5,484,190.00	3,603,780.00

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

MOTOR VEHICLE TAXES
$ 108,656.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Palmer Public School**
ADDRESS	**202 Commercial Street**
CITY & ZIP CODE	**Palmer 68864**
TELEPHONE	**308-894-9053**
WEBSITE	**www.palmertigers.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kathy Wolfe	Dr. Joel Bohlken	Dr. Joel Bohlken
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE			
EMAIL ADDRESS			jbohlken@palmer.esu7.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

Palmer Public School

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,082,457.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

2024 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
1,808,950.00	/	313,256,616.00	=	0.58 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.58 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 79,527.39

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,161,984.39**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 3,161,984.00
(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 # 61-0049

Palmer Public School

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**	$ 56,400.00
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 79,268.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 135,668.00

Palmer Public School
Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,095,319.00	-	52,061.00	14,604.00
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)	3,095,319.00	-	52,061.00	14,604.00
14	Assessed Valuation	355,739,416	355,739,416	355,739,416	355,739,416
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.870109	0.000000	0.014635	0.004105
16	Total Levy for Compliance	0.888849			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 3,095,319.00	$ 355,739,416	0.870109
Special Building Fund	$ 52,061.00	$ 355,739,416	0.014635
Bond Fund	$ -	$ 355,739,416	0.000000
Bond Fund	$ -	$ 355,739,416	0.000000
Bond Fund	$ -	$ 355,739,416	0.000000
QCPUF Fund	$ 14,604.00	$ 355,739,416	0.004105
QCPUF Fund	$ -	$ 355,739,416	0.000000
	$ -	$ 355,739,416	0.000000
	$ -	$ 355,739,416	0.000000
	$ -	$ 355,739,416	0.000000
	$ -	$ 355,739,416	0.000000
	$ -	$ 355,739,416	0.000000
	$ -	$ 355,739,416	0.000000
Total	$ 3,161,984.00		$ 0.888849

Must agree to Cover

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

Notice is hereby given that _____Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _____, 20___ at ___ am/pm at the _____ Room in _____, 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	$ 146,404.00	$ 149,332.00	**$ 295,736.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 29,740.92	$ 30,335.00	$ 60,075.92
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 26,143.00	$ 26,665.00	$ 52,808.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 350.00	$ 350.00	$ 700.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 202,637.92**	**$ 206,682.00**	**$ 409,319.92**

Certificate of Publication

State of Nebraska
Merrick County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Palmer Journal, a weekly newspaper published in an office maintained at Palmer, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 15th day of August, 2024.

Michael Happ, Publisher

Subscribed in my presence and sworn to before me this 15st day of August, 2024.

Notary Public

My commission expires May 18, 2027.

GENERAL NOTARY - State of Nebraska
MICHAEL ROTHER
My Comm. Exp. May 18, 2027

No. of Lines 28 Publication Fee: $ 12.09

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

The Palmer Public Schools Board of Education will meet on August 26, 2024, at 7:00 p.m. in the Conference Room 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 7%. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

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ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Palmer Public School (61-0049) in Merrick County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2024 at 7:00 o'clock, P.M., at Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,777,110.00	$ 5,566,919.00	$ 5,805,427.00	$ 1,484,683.00	$ 4,225,744.00	$ 3,095,319.00
Depreciation	$ 594.00	$ 125,836.00	$ 703,372.00		$ 703,372.00	
Employee Benefit	$ -	$ -	$ 5,215.00	$ -	$ 5,215.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 237,799.00	$ 282,816.00	$ 304,796.00	$ -	$ 304,796.00	
School Nutrition	$ 249,743.00	$ 280,509.00	$ 299,718.00	$ -	$ 299,718.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 87,485.00	$ 12,000.00	$ 236,993.00		$ 185,453.00	$ 52,061.00
Qualified Capital Purpose Undertaking	$ 97,018.00	$ 63,924.00	$ 88,010.00	$ -	$ 73,552.00	$ 14,604.00
Cooperative	$ 34,441.00	$ 33,725.00	$ 105,119.00	$ -	$ 105,119.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,484,190.00	$ 6,365,729.00	$ 7,548,650.00	$ 1,484,683.00	$ 5,902,969.00	$ 3,161,984.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ -	$ 3,161,984.00	$ 3,161,984.00

ZNEZ

Certificate of Publication

State of Nebraska
Merrick County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Palmer Journal, a weekly newspaper published in an office maintained at Palmer, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 5th day of September, 2024.

Michael Happ, Publisher

Subscribed in my presence and sworn to before me this 5th day of September, 2024.

Notary Public

My commission expires May 18, 2027.

GENERAL NOTARY - State of Nebraska
MICHAEL ROTHER
My Comm. Exp. May 18, 2027

No. of Lines:____; Publication Fee: $ 28875

Notice of Special Hearing To Set Final Tax Request

Palmer Public School (61-0049) in Merrick County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of, September 2024 at 7:05 o'clock P.M. , at Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	326,795,182	355,739,416	9%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change In Tax Rate	Change in Operating Budget
General Fund	5,609,109.00	2,866,699.00	0.877216	0.805842	5,805,427.00	3,095,319.00	0.870109	-1%	3%
Bond Fund(s) K - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	214,954.00	203,471.00	0.062263	0.057197	236,993.00	52,061.00	0.014635	-76%	10%
Qualified Capital Purpose Undertaking Fund K - 12	70,865.00	12,287.00	0.003760	0.003454	88,010.00	14,604.00	0.004105	9%	24%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	5,894,928.00	3,082,457.00	0.943238	0.866493	6,130,430.00	3,161,984.00	0.888849	-6%	4%

ZNEZ

cartles. from under

Certificate of Publication

State of Nebraska
Merrick County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Palmer Journal, a weekly newspaper published in an office maintained at Palmer, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 5th day of September, 2024.

Michael Happ, Publisher

Subscribed in my presence and sworn to before me this 5th day of September, 2024.

Notary Public

My commission expires May 18, 2027.

GENERAL NOTARY - State of Nebraska
MICHAEL ROTHER
My Comm. Exp. May 18, 2027

No. of Lines:____; Publication Fee: $ 28875

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$	3,095,319.00
Bond Fund:	$	-
Special Building Fund:	$	52,061.00
Qualified Capital Purpose Undertaking Fund:	$	14,604.00

2. The total assessed value of property differs from last year's total assessed value by 8.86 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 0.866493 per $100 of assessed value.

4. Palmer Public School proposes to adopt a property tax request that will cause its tax rate to be 0.888849 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Palmer Public School will increase (or decrease) last year's budget by 3.99 percent.

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

Motion by BRIAN, seconded by DANIEL ~~to~~ adopt Resolution #_____.

Voting yes were:

TODD WELLER
JUSTIN VALASEK
HEATHER SHOTKOSKI
DANIEL HAKE
BRIAN FRIEDRICHSEN
KATHY WOLFE

Voting no were:

Dated this 9 day of SEPT., 2024

Board of Education Regular Meeting
Monday, September 9, 2024 7:00 PM
Palmer Schools, Conference Room
202 Commercial Street
Palmer, NE 68864

Attendance Taken at 7:00 PM.

Brian Friedrichsen:	Present
Daniel Hake:	Present
Heather Shotkoski:	Present
Justin Valasek:	Present
Todd Weller:	Present
Kathy Wolfe:	Present

1. Call to Order
Motion to call meeting to order at 7:00 p.m. passed with a motion by Todd Weller and a second by Brian Friedrichsen.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

1.1. Declaration of Legal Meeting

1.2. Open meetings law is posted in Board Room

1.3. Notice of Public Meeting, Posted
Meeting notice published in the Palmer Journal 9/5/24.

1.4. Act on Absent Members (if any)

2. Open 2024-25 budget hearing and budget summary
Motion to open budget hearing passed with a motion by Todd Weller and a second by Justin Valasek.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

2.1. Public comment

2.2. Close Hearing
Motion to close hearing passed with a motion by Todd Weller and a second by Heather Shotkoski.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

3. Open 2024-25 special hearing to set final tax request
Motion to open the hearing passed with a motion by Daniel Hake and a second by Brian Friedrichsen.

Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

3.1. Public Hearing

3.2. Close Hearing
Motion to close hearing passed with a motion by Heather Shotkoski and a second by Daniel Hake.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

4. Welcome Visitors and Guests
Mrs. Green - One Act Play selected, 7th grade English block going well, using lunchroom for classroom space with large class. Mrs. Hinrichs - 22 2nd graders, MAP testing, FastBridge will be helpful tool, flapjacks for Paul Bunyun story, started online newsletter, 16 out for VB. Foreign Exchange student Bruno - Everyone has been very kind at Palmer, likes school, lots more class choices than Spain.

5. Consent Agenda
Motion to approve consent agenda items passed with a motion by Daniel Hake and a second by Heather Shotkoski.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

5.1. Approval of Agenda

5.2. Treasurer's Report

5.3. Minutes of previous board meeting(s) (corrections to minutes as presented)

5.4. Approve annual time requirements for staff training (409.01)

6. Claims

6.1. General Fund
Motion to approve the claims passed with a motion by Brian Friedrichsen and a second by Justin Valasek.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

AMAZON CAPITAL SERVICES	2,885.32
BLACK HILLS ENERGY	145.39
BOCKERMAN, ARLO	160.00
CLEARFLY	369.21
COMPUTER HARDWARE INC.	532.00
EAKES OFFICE SOLUTIONS	4,710.64
ESU 7	995.09

FOUR SEASONS AG INC	22.31
HD SUPPLY formerly HOME DEPOT PRO	54.20
HEARTLAND DISPOSAL R/O	102.53
HOLIDAY INN EXPRESS	674.75
HOMETOWN LEASING	95.63
HOWARD COUNTY MEDICAL CENTER	5,012.00
ISLAND SUPPLY WELDING CO	19.84
KUNZE, KELLY	53.30
McIlnay & Company	9,070.32
NANCE COUNTY JOURNAL	45.00
NASB	663.00
NOTABLE INC.	1,300.00
ONE SOURCE	44.00
PALMER JOURNAL	759.08
PALMER SERVICE CENTER	3,219.70
POWERSCHOOL GROUP LLC	4,579.07
PRESTOX	193.86
REED'S DO IT BEST	636.84
SOUTHERN PUBLIC POWER DISTRICT	5,682.94
TIME MANAGEMENT SYSTEMS, INC.	126.00
TROTTER'S WHOA & GO	977.60
VILLAGE OF PALMER	730.51
Fund Number	43,860.13

6.2. Other Funds

6.3. Board Member Claim (if any)

7. Reports

7.1. Property Tax Report

7.2. Principals' Reports
Mrs. Reimers: Science curriculum update, FFA to Husker Harvest Days, Fall Festival Pep Rally, and MTSS.
Mrs. Loeffelbein: Testing close to complete, Fastbridge/schedules, HAL, PT conferences/IRIPS, Discovery Kids after school, Field trips.

7.3. Superintendent's Report
Dr. Bohlken: NASB Area Membership Meeting, Building Committee, TeamMates, Upcoming events.

8. Special Recognition
Motion to recognize as presented passed with a motion by Heather Shotkoski and a second by Brian Friedrichsen.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

NASB Board of Excellence Award, Justin Valasek NASB Level 2 Award.

9. Public Input and Communication

10. Items of Business

10.1. Consider, discuss, take necessary action on 2024-25 budget (702.03)
Motion to approve the budget as presented passed with a motion by Brian Friedrichsen and a second by Heather Shotkoski.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

10.2. Consider, discuss, take necessary action on 2024-25 FY tax request (702.03)
Motion to approve the tax request as presented passed with a motion by Brian Friedrichsen and a second by Daniel Hake.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

10.3. Consider, discuss, take necessary action on policies 508.04, 508.06, 508.07, 508.12, 508.13, 508.15, 508.16
Motion to approve policies as presented passed with a motion by Brian Friedrichsen and a second by Heather Shotkoski.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

11. Pending or Future Agenda Items

11.1. Negotiations begin on or before November 1

11.2. NSCAS assessment report

11.3. Program/Grade Capacity Resolution for the ensuing year

11.4. Distribute superintendent evaluation form

12. Adjourn
Motion to adjourn at 7:43 p.m. passed with a motion by Heather Shotkoski and a second by Todd Weller.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

_____
Board President

_____
Board Secretary

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

PALMER SCH #49

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF NANCE

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]
PALMER SCH #M49	3	61-0049		83,131,618	0	76,892,942	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 MEGAN ZOUCHA, NANCE 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.

Megan Zoucha
(signature of county assessor)

8-12-24
(date)

CC: County Clerk, NANCE 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: MERRICK COUNTY ASSESSOR
PO BOX 27
CENTRAL CITY NE 68826

TAXABLE VALUE LOCATED IN THE COUNTY OF MERRICK

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]
PALMER 49	3	61-0049	0	221,146,049	1,421,900	187,627,499	0.76

** 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 JEN MYERS, MERRICK 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.

Jen Myers
(signature of county assessor)

8-13-24
(date)

CC: County Clerk, MERRICK 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: PALMER PUBLIC SCHOOL
PO BOX 248
PALMER NE 68864-0248

TAXABLE VALUE LOCATED IN THE COUNTY OF HOWARD

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]
SCH DIST 49M	3	61-0049		51,461,749	387,050	48,736,175	0.79

** 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 NEAL DETHLEFS, HOWARD 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) *(date)* 8-12-24

CC: County Clerk, HOWARD 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: 61-0049-000
District Name: PALMER PUBLIC SCHOOLS
District Phone: (308)894-3065

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

Checklist (/Budget_Document_Checklist.pdf)

LC-2 has been submitted, but is not complete until the district budget documentation has been uploaded below. Upload a single PDF document.

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit

Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:

No Budget Documents loaded

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

Certified Budget Authority	A-101	5,324,492
Access to Prior Year's Unused Budget Authority [Maximum Amount: $92,128]	A-355	92,128
Total Adjusted Budget Authority	A-361	5,416,620
Total Allowable Budget Authority	A-780	5,416,620

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

2024/25 General Fund Budget of Disbursements & Transfers	B-100	5,805,427
2024/25 Special Grant Funds	B-110	170,000
2024/25 Special Education Budget of Disbursements & Transfers	B-120	731,900
2024/25 General Fund Lid Exclusions	B-130	135,668
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,767,859
2024/25 Unused Budget Authority	B-150	648,761

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	2,929,909
2024/25 General Fund Expenditure Growth	B-162	92,128
Adjusted Unused Budget Authority	B-165	2,837,781
2024/25 Unused Budget Authority	B-170	648,761

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	3,486,542

Additional Budget Authority Approved by Patron

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

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	2,612,442
2024/25 General Fund Necessary Cash Reserve	C-300	1,484,683
2024/25 Depreciation Fund Total Requirements	C-310	703,372
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,188,055

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	355,739,416

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	3,126,597
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	362,211
Enter the amount approved by the School Board.	D-140	362,211
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	3,488,808
2024/25 Property Tax Request General Fund	D-210	3,095,319
2024/25 Property Tax Request Special Building Fund	D-220	52,061
2024/25 Total Property Tax Request	D-230	3,147,380
2024/25 Unused Property Tax Request Authority	D-240	341,428
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	33,729

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

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: 61-0049-000
District Name: PALMER PUBLIC SCHOOLS
District Phone: (308)894-3065

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	170,000

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	2,500
Career and Technical Education Grants (Carl Perkins)	1.155	2,000
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	28,500
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	9,000
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	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	43,000
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	25,000
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	3,000
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	0
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	54,000
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0

Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	2,000
Medicaid in Public Schools (MIPS)	1.365	1,000
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

Board of Education Special Meeting
Monday, August 26, 2024 7:00 PM
Palmer Schools, Conference Room
202 Commercial Street
Palmer, NE 68864

Attendance Taken at 7:00 PM.

Brian Friedrichsen:	Absent
Daniel Hake:	Present
Heather Shotkoski:	Present
Justin Valasek:	Present
Todd Weller:	Present
Kathy Wolfe:	Present

1. Call to Order
Motion to call meeting to order at 7:00 p.m. passed with a motion by Todd Weller and a second by Heather Shotkoski.
Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 5, Nay: 0

1.1. Declaration of Legal Meeting

1.2. Open meetings law is posted in Board Room

1.3. Notice of Public Meeting, Posted
Meeting notice published in the Palmer Journal 8/15/24.

2. Claims

2.1. General Fund
Motion to approve the claims passed with a motion by Todd Weller and a second by Heather Shotkoski.
Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 5, Nay: 0

AMAZON CAPITAL SERVICES	3,279.40
CHI ST. FRANCIS	500.00
EAKES OFFICE SOLUTIONS	1,780.29
ESUCC Cooperative Purchasing	880.00
GENERAL FUND CLEARING ACCOUNT	2,900.00
HAND2MIND, INC.	136.31
HEARTLAND DISPOSAL R/O	261.17
HRDIRECT	101.64
MCGRAW-HILL SCHOOL EDUCATION HOLDINGS	401.92
LLC	

MISTER B'S TEES	636.00
NEBRASKA DEPARTMENT OF EDUCATION	250.00
PIONEER DRAMA SERVICE	170.00
POSITIVE ACTION, INC.	5,790.00
SAVVAS LEARNING COMPANY LLC	3,012.50
SPORTS FACILITY MAINTENANCE	2,413.20
TRIPLE T DISPOSAL	318.00
TWIN RIVERS URGENT CARE LLC-GRAND	410.00
ISLAND	
WAGEWORKS, INC.	125.00
Fund Number	23,365.43

2.2. Other Funds

Motion to approve claims in Depreciation Fund passed with a motion by Heather Shotkoski and a second by Todd Weller.

Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea

Yea: 5, Nay: 0

NEBRASKA CENTRAL EQUIPMENT INC.	117,500.00
Fund Number	117,500.00

2.3. Board Member Claim (if any)

3. Items of Business

3.1. Approve option enrollment requests

Motion to approve requests to option in passed with a motion by Daniel Hake and a second by Justin Valasek.

Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea

Yea: 5, Nay: 0

3.2. Consider, discuss, take necessary action on bus purchase

Motion to approve bus purchase passed with a motion by Daniel Hake and a second by Heather Shotkoski.

Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea

Yea: 5, Nay: 0

3.3. Discuss, consider, and take all necessary action to adopt resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7%.

Motion to adopt the resolution, as presented, to increase the school district's base growth percentage used to determine the school district's property tax request authority by 7% passed with a motion by Daniel Hake and a second by Heather Shotkoski.

Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea

Yea: 5, Nay: 0

3.4. Consider, discuss, take necessary action regarding transfers to other funds
Motion to approve transfer of funds as presented passed with a motion by Heather Shotkoski and a second by Todd Weller.
Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 5, Nay: 0

4. Adjourn
Motion to adjourn at 7:34 p.m. passed with a motion by Daniel Hake and a second by Justin Valasek.
Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 5, Nay: 0

_____
Board President

_____
Board Secretary

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

WHEREAS, the Board of Education ("Board") for **Merrick County School District 61-0049**, commonly known as **Palmer Public Schools** (the "School District"), is planning the School District's annual budget for the 2024–2025 school year; and

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

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

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

Said Resolution was adopted by the Board of Education by a vote of 5 to 0 on the 26 day of AUGUST, 2024.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Palmer Public School — SUBDIVISION NAME

Merrick — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Anselmo-Merna, Arcadia, Elba, Fullerton, Sandhills, Palmer	2023-24	Spanish Distance Learning Consortium