2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 68-0020-000 **Class #: Class 3**

Perkins County Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Perkins County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 6,695,960.00	$ 6,695,960.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 404,040.00	$ 404,040.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 7,100,000.00	$ 7,100,000.00

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

$ -	Principal
$ -	Interest
$ -	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,462,746,840

*(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?

[x] YES [ ] 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 # 68-0020-000
Perkins County Schools

2024-2025 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,502,015.00	3,484,200.00	6,629,000.00	10,113,200.00	900,000.00	9,213,200.00	10,113,200.00	-	10,113,200.00
Depreciation	341,708.00	341,708.00		341,708.00			341,708.00		341,708.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	314,064.00	314,064.00		314,064.00			314,064.00	-	314,064.00
School Nutrition	52,338.00	403,338.00		403,338.00			403,338.00	-	403,338.00
Bond	-	-	-	-			-	-	-
Special Building	1,177,780.00	1,177,780.00	400,000.00	1,577,780.00			1,577,780.00		1,577,780.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,387,905.00	5,721,090.00	7,029,000.00	12,750,090.00	900,000.00	9,213,200.00	12,750,090.00	-	12,750,090.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	6,629,000.00	-	400,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	66,960.00	-	4,040.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,695,960.00	-	404,040.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 680,989.00	**$ 310,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,000,000.00	-	177,780.00	-

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	3,056,169.00	5,848,015.00	4,400,000.00	10,248,015.00	780,000.00	7,966,000.00	8,746,000.00	1,502,015.00
Depreciation	464,708.00	466,708.00		466,708.00			125,000.00	341,708.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	309,064.00	584,064.00		584,064.00			270,000.00	314,064.00
School Nutrition	154,518.00	457,338.00		457,338.00			405,000.00	52,338.00
Bond	-	-	-	-			-	-
Special Building	581,741.00	1,771,922.00	470,000.00	2,241,922.00			1,064,142.00	1,177,780.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	4,566,200.00	9,128,047.00	4,870,000.00	13,998,047.00	780,000.00	7,966,000.00	10,610,142.00	3,387,905.00

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	
$	**350,000.00**

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	3,104,734.00	5,266,552.00	5,459,104.00	10,725,656.00	735,405.00	6,934,082.00	7,669,487.00	3,056,169.00
Depreciation	292,568.00	643,626.00		643,626.00			178,918.00	464,708.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	270,496.00	617,598.00		617,598.00			308,534.00	309,064.00
School Lunch	116,709.00	470,098.00		470,098.00			315,580.00	154,518.00
Bond	-	-	-	-			-	-
Special Building	444,230.00	477,133.00	265,138.00	742,271.00			160,530.00	581,741.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,228,737.00	7,475,007.00	5,724,242.00	13,199,249.00	735,405.00	6,934,082.00	8,633,049.00	4,566,200.00

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	
$	**383,088.00**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Perkins County Schools**
ADDRESS	**740 Sherman Ave**
CITY & ZIP CODE	**Grant, 69140**
TELEPHONE	**308-352-4735**
WEBSITE	**perkinscountyschools.com**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Chris Fryzek	Jayson Bishop	Mark Jolliffe
TITLE /FIRM NAME	Chairperson	Treasurer	Superintendent
TELEPHONE	308-353-6317	308-352-8230	308-352-4735
EMAIL ADDRESS	chris.fryzek@perkinscountyschools.org	jayson.bishop@perkinscountyschools.org	mark.jolliffe@perkinscountyschools.o

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

Perkins County Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 6,757,575.00

*(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

4,104,321.00	/	1,181,460,132.00	=	0.35 %	(3)
2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor			

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.35 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 158,803.01

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 6,916,378.01**

(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 7,100,000.00

(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 68-0020-000

Perkins County 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)	$ -

Perkins County Schools

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	6,695,960.00	-	404,040.00	-
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)	6,695,960.00	-	404,040.00	-
14	Assessed Valuation	1,462,746,840	1,462,746,840	1,462,746,840	1,462,746,840
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.457766	0.000000	0.027622	0.000000
16	Total Levy for Compliance	0.485388			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 6,695,960.00	$ 1,462,746,840	0.457766
Special Building Fund	$ 404,040.00	$ 1,462,746,840	0.027622
Bond Fund	$ -	$ 1,462,746,840	0.000000
Bond Fund	$ -	$ 1,462,746,840	0.000000
Bond Fund	$ -	$ 1,462,746,840	0.000000
QCPUF Fund	$ -	$ 1,462,746,840	0.000000
QCPUF Fund	$ -	$ 1,462,746,840	0.000000
	$ -	$ 1,462,746,840	0.000000
	$ -	$ 1,462,746,840	0.000000
	$ -	$ 1,462,746,840	0.000000
	$ -	$ 1,462,746,840	0.000000
	$ -	$ 1,462,746,840	0.000000
Total	$ 7,100,000.00		$ 0.485388

Must agree to Cover

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

Notice is hereby given that Perkins County Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on May 20, 2024 at 6 pm at the high school library in Grant, 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.) **Enter Years Remaining on Contract Here**

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	$ 147,000.00	$ 147,000.00	**$ 294,000.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ 6,200.00	$ 6,200.00	$ 12,400.00
• *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)*	$ 21,800.00	$ 21,800.00	$ 43,600.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	$ 27,588.00	$ 27,588.00	$ 55,176.00
• *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*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 203,588.00**	**$ 203,588.00**	**$ 407,176.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$	6,695,960.00
Bond Fund:	$	-
Special Building Fund:	$	404,040.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 13.11 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 0.461978 per $100 of assessed value.

4. Perkins County Schools proposes to adopt a property tax request that will cause its tax rate to be 0.485388 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Perkins County Schools will increase (or decrease) last year's budget by 6.3 percent.

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

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Perkins County Schools (68-0020-000) in Perkins 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 19 day of September, 2024 at 8:00 o'clock, A.M., at High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,669,487.00	$ 8,746,000.00	$ 10,113,200.00	$ -	$ 3,484,200.00	$ 6,695,960.00
Depreciation	$ 178,918.00	$ 125,000.00	$ 341,708.00		$ 341,708.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 308,534.00	$ 270,000.00	$ 314,064.00	$ -	$ 314,064.00	
School Nutrition	$ 315,580.00	$ 405,000.00	$ 403,338.00	$ -	$ 403,338.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 160,530.00	$ 1,064,142.00	$ 1,577,780.00		$ 1,177,780.00	$ 404,040.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 8,633,049.00	$ 10,610,142.00	$ 12,750,090.00	$ -	$ 5,721,090.00	$ 7,100,000.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 7,100,000.00	$ 7,100,000.00

Notice of Special Hearing To Set Final Tax Request

Perkins County Schools (68-0020-000) in Perkins 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 19 day of, September 2024 at Following Budget Hearing o'clock A.M., at High School Library 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	1,293,170,784	1,462,746,840	13%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,931,900.00	6,262,626.00	0.484285	0.428141	10,113,200.00	6,695,960.00	0.457766	-5%	2%
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	1,066,198.00	494,949.00	0.038274	0.033837	1,577,780.00	404,040.00	0.027622	-28%	48%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
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	10,998,098.00	6,757,575.00	0.522559	0.461978	11,690,980.00	7,100,000.00	0.485388	-7%	6%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,738,382.00	4,000,000.00	4,160,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	557,525.00	600,000.00	700,000.00
4	Support Services - Pupils (SPED Related)	2100's	177,880.00	180,000.00	200,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	256,920.00	270,000.00	280,000.00
7	Support Services - Instructional	2200's	118,939.00	120,000.00	125,000.00
8					
9	Board of Education	2310	166,046.00	170,000.00	170,000.00
10	Executive Administration Services	2320	283,407.00	290,000.00	300,000.00
11	District Legal Services	2330	13,276.00	14,000.00	15,000.00
12	Office of the Principal	2410	383,843.00	390,000.00	400,000.00
13	General Administration - Business Services	2500	177,604.00	190,000.00	200,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	862,737.00	885,000.00	900,000.00
15	Vehicle Acquisition & Maintenance	2650	120,000.00	125,000.00	125,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	136,081.00	140,000.00	150,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793			
18	Total Facilities	4000	106,884.00	120,000.00	400,000.00
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	8,085.00	8,100.00	8,200.00
22	Debt Services	5000	8,850.00	8,900.00	20,000.00
23	Federal Programs	6000's	423,028.00	430,000.00	430,000.00
24					
25	Transfers to _____ Fund	8000	130,000.00	105,000.00	130,000.00
26	Interfund Loan/Repayment to _____ Fund				
27					1,400,000.00
28				700,000.00	
29					
30	Total Disbursements & Transfers (Including SPED)		7,669,487.00	8,746,000.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	735,405.00	780,000.00	900,000.00
32	Total Non-Special Education Disbursements & Transfers		6,934,082.00	7,966,000.00	9,213,200.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				10,113,200.00
34	NECESSARY CASH RESERVE				
35	TOTAL REQUIREMENTS				10,113,200.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,930,905.00	1,901,212.00	502,015.00
39	Investments, 9-1			1,154,957.00	
40	County Treasurer's Balance, 9-1		1,173,829.00		1,000,000.00
41	Total Beginning Balance		3,104,734.00	3,056,169.00	1,502,015.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	183.00	200.00	200.00
46	Public Power District Sales Tax	1120	69,954.00	70,000.00	72,000.00
47	Motor Vehicle Taxes	1125	383,088.00	350,000.00	310,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370	24,428.00	25,000.00	26,000.00
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360	68,669.00	70,000.00	72,000.00
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	5,581.00	5,600.00	5,800.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	2,410.00	2,500.00	2,600.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	7,151.00	7,000.00	7,200.00
59					
60	Penalties and interest on taxes		7,591.00	7,700.00	7,800.00
61	Other postsecondary receipts		7,468.00	7,600.00	7,600.00
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	51,459.00	40,000.00	45,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210	6,868.00	6,900.00	7,000.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	64,890.00	645,846.00	680,989.00
72	Special Education Programs	3120	278,446.00	400,000.00	327,296.00
73	Special Education Transportation	3125	587.00	600.00	600.00
74	Homestead Exemption	3130	44,347.00	45,000.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	12,828.00	13,000.00	14,000.00
77	Payments for High Ability Learners	3535	5,086.00	5,100.00	5,200.00
78	Other State Appropriations				
79					
80	Nameplate Capacity Tax		770.00	800.00	900.00
81					
82					
83					
84	State Apportionment	3400	89,275.00	115,000.00	100,000.00
85	Other		24,983.00	25,000.00	26,000.00
86	State Categorical Programs	3500's			
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	601,218.00	600,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	42,853.00	42,000.00	42,000.00
91		4526-4528, 4531			
92	(REAP 34,540; ESSER III 133,193; Poverty 1,389; Title IV 10,0		179,122.00	140,000.00	60,000.00
93					
94	IDEA Programs	4512-4523	99,610.00	100,000.00	85,000.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708			
98	Medicaid Administrative Activities in Public Schools	4709			
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101					
102					
103					
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530			
106	Medicaid Administrative Activities in Public Schools		4,118.00	3,000.00	4,000.00
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301	9,087.00	9,000.00	10,000.00
113	Sale of Property	5300	1,500.00	3,000.00	3,000.00
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690	68,248.00	52,000.00	60,000.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		5,266,552.00	5,848,015.00	3,484,200.00
121	Personal and Real Property Taxes	1100	5,459,104.00	4,400,000.00	6,629,000.00
122	TOTAL RESOURCES AVAILABLE		10,725,656.00	10,248,015.00	10,113,200.00
123	Less: Disbursements & Transfers		7,669,487.00	8,746,000.00	
124	BALANCE FORWARD		3,056,169.00	1,502,015.00	

PROPERTY TAX RECAP

1. Tax from Line 121	6,629,000.00
2. Compute County Treasurer's Commission at 1% of tax collections.	66,960.00
3. Total Personal and Real Property Tax Requirement	6,695,960.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		178,918.00	125,000.00	341,708.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		178,918.00	125,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				341,708.00
14	TOTAL REQUIREMENTS				341,708.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		292,568.00	464,708.00	341,708.00
17	Investments, 9-1				
18	Total Beginning Balance		292,568.00	464,708.00	341,708.00
19	LOCAL SOURCES				
20	Interest	1510	1,058.00	2,000.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	350,000.00	-	
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		643,626.00	466,708.00	341,708.00
28	Less: Disbursements & Transfers		178,918.00	125,000.00	
29	BALANCE FORWARD		464,708.00	341,708.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

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

Budgeted Calculation of Maximum Total Disbursements & Transfers

$ 10,113,200.00	x .05 =	505,660.00
(Total Budget of Disbursements & Transfers-General Fund) [From General Fund Line 33]		(Column 3, Line 9 may not exceed this amount)

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			308,534.00	270,000.00	314,064.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		308,534.00	270,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				314,064.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				314,064.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		270,496.00	309,064.00	314,064.00
18	Investments, 9-1				
19	Total Beginning Balance		270,496.00	309,064.00	314,064.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	277,102.00	220,000.00	
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	70,000.00	55,000.00	
27					
28	TOTAL RESOURCES AVAILABLE		617,598.00	584,064.00	314,064.00
29	Less: Disbursements & Transfers		308,534.00	270,000.00	
30	BALANCE FORWARD		309,064.00	314,064.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **68-0020-000**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	102,344.00	135,000.00	
3	Employee Benefits	200's	51,540.00	70,000.00	
4	Purchased Services	300 / 400			
5	Supplies & Materials (Excluding Food)	610	12,606.00	10,000.00	
6	Food	630	149,090.00	190,000.00	
7	Capital Outlay (New & Replacement)	731, 733, 739			
8					333,338.00
9					70,000.00
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		315,580.00	405,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				403,338.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				403,338.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		116,709.00	154,518.00	52,338.00
18	Investments, 9-1				
19	Total Beginning Balance		116,709.00	154,518.00	52,338.00
20	LOCAL SOURCES				
21	Interest	1510	1,092.00	1,300.00	1,000.00
22	Sale of Lunches/Milk	1610-1650	154,801.00	145,000.00	180,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	2,128.00	106,520.00	100,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	135,368.00	-	
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	60,000.00	50,000.00	70,000.00
32					
33	TOTAL RESOURCES AVAILABLE		470,098.00	457,338.00	403,338.00
34	Less: Disbursements & Transfers		315,580.00	405,000.00	
35	BALANCE FORWARD		154,518.00	52,338.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

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

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

School District Total Debt Outstanding as of September 1, 2024

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

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

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

Fiscal Year	Principal	Interest	Total
2024-2025			$ -
2025-2026			$ -
2026-2027			$ -
2027-2028 and thereafter			$ -
Total All Years	**$ -**	**$ -**	**$ -**

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600			
4	Capital Outlay (New Only)	700's	160,530.00	1,064,142.00	
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832			
8					1,577,780.00
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		160,530.00	1,064,142.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,577,780.00
12	TOTAL REQUIREMENTS				1,577,780.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		396,800.00	527,461.00	1,000,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		47,430.00	54,280.00	177,780.00
17	Total Beginning Balance		444,230.00	581,741.00	1,177,780.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	9.00	20.00	
20	Interest	1510	1,227.00	1,300.00	
21	Name plate		9.00	20.00	
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	2,134.00	2,200.00	
25	Pro-Rate Motor Vehicles	3180	596.00	600.00	
26					
27	Property Tax Credit	3131	28,928.00	35,000.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400		1,151,041.00	
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		477,133.00	1,771,922.00	1,177,780.00
37	Personal and Real Property Taxes	1100	265,138.00	470,000.00	400,000.00
38	TOTAL RESOURCES AVAILABLE		742,271.00	2,241,922.00	1,577,780.00
39	Less: Disbursements & Transfers		160,530.00	1,064,142.00	
40	BALANCE FORWARD		581,741.00	1,177,780.00	

PROPERTY TAX RECAP

1. Tax From Line 37	400,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	4,040.00
3. Total Personal and Real Property Tax Requirement.	404,040.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

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

PROPERTY TAX RECAP

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

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

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

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

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Perkins County Schools | **Perkins**

SUBDIVISION NAME | COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 16	2024-2025	Special Education, Title, Mental Health,

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Perkins County Schools	**Perkins**
SUBDIVISION NAME	COUNTY

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

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

INPUT ↓

County-District #:	68-0020-000	
Name of School:	Perkins County Schools	
Name of County:	Perkins	*Do not include the word "County"*
Class:	Class 3	
Current School District Taxable Value	1,462,746,840	*From County Assessor Certifi*
Prior School District Taxable Value	1,293,170,784	*From Prior Year Budget, Cove*
Prior Year TOTAL Property Tax Request	6,757,575.00	*From Prior Year Budget, Cove*
Prior Year Property Tax Request - All Other Purposes ONLY	6,757,575.00	*From Prior Year Budget, Cove*
Prior Year Levy Rate	0.522559	*Prior Year total levy set by Cc*
School District Real Growth Value	4,104,321.00	*From County Assessor Certifi*
School District Prior Year Total Real Property Valuation	1,181,460,132.00	*From County Assessor Certifi*
Hearing Held On:		
Day of month:	19	
Month:	September	
Year:	2024	
Time:	8:00	
A.M. or P.M.:	A.M.	
Location of Hearing:	High School Library	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	19	
Month:	September	
Year:	2024	
Time:	Following Budget Hearing	
A.M. or P.M.:	A.M.	
Location of Hearing:	High School Library	

PERKINS COUNTY SCHOOLS
BOARD OF EDUCATION BUDGET HEARING and SPECIAL HEARING TO SET FINAL TAX REQUEST FOR 2024-2025
Thursday, September 19, 2024

The Special meeting of the Perkins County Schools Board of Education to discuss the budget for 2024-2025 was called to order in the Media Center at Perkins County Junior Senior High School on Thursday, September 19, 2024 at 8:00 a.m. by President Chris Fryzek. The following board members answered roll call: Chris Fryzek, Cameron Sis, Tori Gengenbach, Holly Cornelius, Jayson Bishop, and Val Foster. Notation of the posted Open Meetings Law was made, and Jayson Bishop and Chris Fryzek verified they had seen the published notice of the Special Hearing.

3. At 8:01 a.m. President Chris Fryzek opened the public hearing to receive support, information, criticism, suggestions, or observations from members of the public on the proposed 2024-2025 property tax request.

4. President Chris Fryzek closed the public hearing at 8:08 a.m.

The Special Meeting of the Perkins County Schools Board of Education to set the final tax request for 2024-2025 was called to order in the Media Center at Perkins County Junior Senior High School on Thursday, September 19, 2024 at 8:08 by President Chris Fryzek. The following board members previously answering roll call: Chris Fryzek, Cameron Sis, Tori Gengenbach, Holly Cornelius, Jayson Bishop, and Val Foster. Jayson Bishop and Chris Fryzek verified they had seen the published notice of the Special Hearing.

3. At 8:09 a.m. President Chris Fryzek opened the public hearing to receive support, information, criticism, suggestions, or observations from members of the public on the proposed 2024-2025 property tax request.

4. Action/Discussion

4.1. Consider approving property tax request resolution for the 2024-2025 school year.
This motion to approve the Resolution Setting the Property Tax Request Resolution No. 2023-242, made by Chris Fryzek and seconded by Jayson Bishop, passed by roll call vote. Holly Cornelius, Yea; Val Foster, Nay; Chris Fryzek, Yea; Tori Gengenbach, Nay; Cameron Sis, Yea; Jayson Bishop, Yea.
Yea: 4, Nay: 2

5. This motion to close the public hearing at 9:11 a.m., made by Holly Cornelius and seconded by Tori Gengenbach, passed by roll call vote. Val Foster, Yea; Chris Fryzek, Yea; Tori Gengenbach, Yea; Cameron Sis, Yea; Jayson Bishop, Yea; Holly Cornelius, Yea.
Yea: 6, Nay: 0

Adjournment

This motion to adjourn the meeting at 9:12 a.m., made by Jayson Bishop and seconded by Cameron Sis passed by majority vote.
Yea: 6, Nay: 0

Next regular board meeting: Monday, October 21st 6:00 p.m. in the Junior/Senior High School Media Center

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2023-242

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

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

General Fund:	$ 6,695,960.00
Bond Fund:	$ -
Special Building Fund:	$ 404,040.00
Qualified Capital Purpose Undertaking Fund:	$ -

2. The total assessed value of property differs from last year's total assessed value by 13.11 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 0.461978 per $100 of assessed value.

4. Perkins County Schools proposes to adopt a property tax request that will cause its tax rate to be 0.485388 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Perkins County Schools will increase (or decrease) last year's budget by 6.3 percent.

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

Motion by C. Fryzek seconded by J. Bishop to adopt Resolution # 2023-242

Voting yes were:	Voting no were:
Holly Cornelius	Val Foster
Chris Fryzek	Tori Gengenbach
Cameron Sis	
Jayson Bishop	

Dated this 19th day of September, 2024

NOTE 1: If you need separate levies for separate funds your resolution should identify the tax request by fund. #1 should be modified to identify each fund that has a tax levy

NOTE 2: This sample resolution is intended solely to assist political subdivisions. It is not a required form. Each political subdivision is responsible for ensuring the resolution is accurate and complies with all requirements set forth in the State Statutes

PERKINS COUNTY SCHOOLS
BOARD OF EDUCATION REGULAR MEETING
Monday, August 19, 2024

The regular monthly meeting of the Perkins County Schools Board of Education was called to order in the Junior High/High School Media Center on Monday, August 19, 2024, at 6:00 p.m. by President Chris Fryzek. The following board members answered roll call: Jayson Bishop, Holly Cornelius, Val Foster, Chris Fryzek, Tori Gengenbach, and Cameron Sis. The Pledge of Allegiance was recited, notation of the posted Open Meetings Law was made, and Chris Fryzek and Jayson Bishop verified they had seen the published notice of the meeting.

2. Consent Agenda

2.1. Consider approving the July 15, 2024 Board of Education Regular Meeting minutes and the July 29, 2024 Special Board Meeting Minutes.
This motion to approve the July 15, 2024 Board of Education Regular Meeting minutes and the July 29, 2024 Special Board Meeting minutes made by Jayson Bishop and seconded by Holly Cornelius passed by roll call vote. Jayson Bishop: Yea, Holly Cornelius: Yea, Val Foster: Yea, Chris Fryzek: Yea, Tori Gengenbach: Yea, Cameron Sis: Yea.
Yea: 6, Nay: 0

2.2. Approval of bills and payroll
This motion to pay General Fund claims of $996,661.24 (Payroll $219,832.90; Bills $776,828.34), and Lunch Fund claims of $5,292.74 (Payroll $0.00; Bills $5,292.74), made by Jayson Bishop and seconded by Tori Gengenbach, passed by roll call vote. Holly Cornelius: Yea, Val Foster: Yea, Chris Fryzek: Yea, Tori Gengenbach: Yea, Cameron Sis: Yea, Jayson Bishop: Yea.
Yea: 6, Nay: 0

2.3. Approval of Depreciation Fund Expenditure
This motion to pay Heartland Seating $67,324.00, Hardwood Specialists $3,725.00, Hardwood Specialists $2,775.00, and Classic 1 Welding $4,696.80 for a total of $78,520.80 from the Depreciation Fund, made by Cameron Sis and seconded by Tori Gengenbach, passed by roll call vote. Val Foster: Yea, Chris Fryzek: Yea, Tori Gengenbach: Yea, Cameron Sis: Yea, Jayson Bishop: Yea, Holly Cornelius: Yea.
Yea: 6, Nay: 0

2.4. Approval of Special Building Fund Expenditure
This motion to pay Weathercraft $40,600.00, Weathercraft $59,325.00, Potts Welding $35,467.70, and Goff Services $3,900.00 for a total of $139,292.70 from the Special Building Fund, made by Holly Cornelius and seconded by Val Foster passed by roll call vote. Chris Fryzek: Yea, Tori Gengenbach: Yea, Cameron Sis: Yea, Jayson Bishop: Yea, Holly Cornelius: Yea, Val Foster: Yea.
Yea: 6, Nay: 0

3. Reports

3.1. Elementary Principal
3.2. JH/SH Principal
3.3. Activities Director
3.4. Curriculum Coordinator
3.5. Technology Coordinator
3.6. Assessment Report
3.7. Superintendent Report
- 3.7.1. Facility Update and Bills
- 3.7.2. New Bus Update
- 3.7.3. Legislative Update
- 3.7.4. Negotiations
- 3.7.5. Facility and Transportation Master Plans

3.7.6. Update on Copy Machines
3.7.7. Budget Update and Timeline of Budget Meetings

4. Public Comment

5. Discussion/Action Items

5.1. Review, discuss, and take action on Policy 4030 Evaluation of Certificated Employees. Tabled.

5.2. Review, discuss and take action to approve the purchase of two minivans not to exceed $100,000.00 to replace the Towne and Country van and the Impala sedan.
This motion to approve the purchase of two minivans not to exceed $100,000.00 made by Chris Fryzek and seconded by Val Foster passed by roll call vote. Tori Gengenbach: Yea, Cameron Sis: Yea, Jayson Bishop: Yea, Holly Cornelius: Yea, Val Foster: Yea, Chris Fryzek: Yea.
Yea: 6, Nay: 0

5.3. Discuss, consider, and take all necessary action to approve the Resolution to increase the district's base growth percentage by up to an additional seven percent or other maximum amount as permitted by law.
This motion to approve the Resolution to increase the district's base growth percentage by up to an additional seven percent or other maximum amount as permitted by law made by Jayson Bishop and seconded by Cameron Sis passed by roll call vote. Cameron Sis: Yea, Jayson Bishop: Yea, Holly Cornelius: Yea, Val Foster: Yea, Chris Fryzek: Yea, Tori Gengenbach: Yea.
Yea: 6, Nay: 0

6. Executive Session

The Board of Education reserves the right to enter into Executive Session for the protection of the public interest, or the prevention of needless injury to the reputation of an individual, and if the individual has not requested a public meeting.

7. Adjournment

This motion to adjourn the meeting at 8:15 p.m., made by Jayson Bishop and seconded by Cameron Sis, passed by majority vote.
Yea: 6, Nay: 0

Next Regular Meeting: Monday, September 16, 2024 in the JH/HS Media Center, 6:00 p.m.

AFFIDAVIT OF PUBLICATION

County of Perkins,)

: SS.

State of Nebraska,)

I, Samantha Goff, Production Manager of the Grant Tribune-Sentinel, a legal paper published weekly at Grant, Perkins County, Nebraska, do solemnly swear that a copy of the notice as per clipping attached, was published weekly in the regular and entire issue of said newspaper, and not in any supplement thereof, for 1 week, commencing with the issue dated September 12, 2024 and ending with the issue dated September 12, 2024.

Samantha Goff

Subscribed and sworn to before me this 12th day of September, 2024.

Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L ROSS
My Comm. Exp. June 3, 2027

PUBLIC NOTICE

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES

Public notice is hereby given, in compliance with the provisions of Neb.Rev. Stat. §77-1633, that a representative of the following political subdivision will meet on the 18'" day of Se' ptember 2024 at 6:00p.m., at the Perkins County High School Library located at 740 Sherman Ave!in Grant, Nebraska for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivision: Perkins County Schools, (308)352-4735, ;property tax requested; $7,41 0,400.00. Said meeting is open to the public. Accommodations for the disabled are available upon request. Please contact the Perkins County Clerk at (308)352-7560 at least 48 hours prior to the meeting if accommodation is required. There is no item on the agenda for this joint public meeting other than discussion of each political subdivision's intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in §77-1633. The political subdivision shall make the presentation in the order listed above.

Rita A. Long
Perkins County Clerk

PUBLISH: Sept. 12, 2024 ZNEZ

Perkins County

Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 18, 2024 at 6 :00 P.M at Perkins County High School Library, 720 Sherman Ave, Grant, NE.

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on (September 9, 2024).
2. Publication in Grant Tribune-Sentinel on September 12, 2024.
3. Notice posted on the home page of the County's website on September 11, 2024.
   Note: Website notice only required if County population is more than 10,000

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
Perkins County School	Mark Jolliffe	$ 4104321.00	2.35 %	$ ~~183621.99~~ 183,621.99
	Chris Fryzek	$	%	$
	Jayson Bishop	$	%	$
	Holly Cornelius Cameron Sis	$	%	$
	Valerie Foster Tori Gengenbach	$	%	$

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented *(if applicable)*
Dan Hughes	74868 318the Ave. Venango, NE	
Wade Hill	32715 Road 768 Ogallala, NE	
Bill Richmond	76045 Road 327 Grant, NE	
Colette Jessen	75985 Road 326 Grant, NE	
Chelsey Tines	144 Lincoln Ave. Grant, NE	
Melissa Sauder	6 Westview Dr. Grant, NE	
Deanne Bishop	7 Grassland Ridge Ct. Grant, NE	
Loren Jessen	7985 Road 326 Grant, NE	
Ron Patrick	32765 Road 758 Grant, NE	

Note: Address requirement may be waived to protect the security of the individual

18 Total individuals who signed in to attend the Joint Public Hearing

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed.

Signed,

Rita A. Long

Perkins County Clerk

SIGN IN

PERKINS COUNTY SCHOOL

Public Hearing September 18, 2024 at 6:00 p.m.

PRINT NAME	SIGNATURE
Victoria Kumor	Victoria Kumor
Wade Hill	Wade Hill
Bill Richmond	Bill Richmond
Doug Sexson	Doug Sexson
DAN HUGHES	Dan Hughes
Scott Freiberg	Scott Freiberg
COLETTE JESSEN	Colette Jessen
LORIN JESSEN	Lorin Jessen
MAYSE JONES	Mayse Jones
Chase Sauder	Chase Sauder
Melissa Sauder	Melissa Sauder
Gloria Patrick	Gloria Patrick
RON PATRICK	Ron Patrick

SIGN IN

PRINT NAME	SIGNATURE
Richard Salsman	[signature]
Rick Salsman	[signature]
DEANNE BISHOP	[signature]
Marvin Wendell	[signature]
Chelsey Tines	[signature]

AFFIDAVIT OF PUBLICATION

County of Perkins,)

: SS.

State of Nebraska,)

I, Samantha Goff, Production Manager of the Grant Tribune-Sentinel, a legal paper published weekly at Grant, Perkins County, Nebraska, do solemnly swear that a copy of the notice as per clipping attached, was published weekly in the regular and entire issue of said newspaper, and not in any supplement thereof, for 1 week, commencing with the issue dated September 12, 2024 and ending with the issue dated September 12, 2024.

Samantha Goff

Subscribed and sworn to before me this 12th day of September, 2024.

Michelle Ross
Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L ROSS
My Comm. Exp. June 3, 2027

PUBLIC NOTICE

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Perkins County Schools (68-0020-000) in Perkins 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 19 day of September, 2024 at 8:00 o'clock, A.M., at High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,669,487.00	$ 8,746,000.00	$ 10,113,200.00	$ -	$ 3,756,904.00	$ 6,420,501.00
[illegible]ciation	$ 178,918.00	$ 125,000.00	$ 341,708.00		$ 341,708.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 308,534.00	$ 270,000.00	$ 314,064.00	$ -	$ 314,064.00	
School Nutrition	$ 315,580.00	$ 405,000.00	$ 333,338.00	$ -	$ 333,338.00	

I, Samantha Goff, Production Manager of the Grant Tribune-Sentinel, a legal paper published weekly at Grant, Perkins County, Nebraska, do solemnly swear that a copy of the notice as per clipping attached, was published weekly in the regular and entire issue of said newspaper, and not in any supplement thereof, for 1 week, commencing with the issue dated September 12, 2024 and ending with the issue dated September 12, 2024.

Samantha Goff

Subscribed and sworn to before me this 12th day of September, 2024.

Michelle Ross
Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L ROSS
My Comm. Exp. June 3, 2027

PUBLIC NOTICE

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Perkins County Schools (68-0020-000) in Perkins County, Nebraska

UBLIC 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 19 day September, 2024 at 8:00 o'clock, A.M., at High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of xpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the erk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to her 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)
neral	$ 7,669,487.00	$ 8,746,000.00	$ 10,113,200.00	$ -	$ 3,756,904.00	$ 6,420,501.00
ciation	$ 178,918.00	$ 125,000.00	$ 341,708.00		$ 341,708.00	
oyee Benefit	$ -	$ -	$ -	$ -	$ -	
ntingency	$ -	$ -	$ -		$ -	
ivities	$ 308,534.00	$ 270,000.00	$ 314,064.00	$ -	$ 314,064.00	
ool Nutrition	$ 315,580.00	$ 405,000.00	$ 333,338.00	$ -	$ 333,338.00	
d	$ -	$ -	$ -	$ -	$ -	$ -
cial Building	$ 160,530.00	$ 1,064,142.00	$ 2,157,780.00		$ 1,177,780.00	$ 989,899.00
lified Capital ose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
rative	$ -	$ -	$ -	$ -	$ -	
dent Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TALS	$ 8,633,049.00	$ 10,610,142.00	$ 13,260,090.00	$ -	$ 5,923,794.00	$ 7,410,400.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ -	$ 7,410,400.00	$ 7,410,400.00

BLISH: Sept. 12, 2024

ZNEZ

September 19, 2024 at 8:00 AM - Budget Hearing

1. Call to Order
2. Verification of Notice of Hearning
3. Receive support, information, criticism, suggestions, or observations from members of the public on the proposed 2024-2025 property tax request.
4. Close of Budget Hearing.

AFFIDAVIT OF PUBLICATION

County of Perkins,)

: SS.

State of Nebraska,)

I, Samantha Goff, Production Manager of the Grant Tribune-Sentinel, a legal paper published weekly at Grant, Perkins County, Nebraska, do solemnly swear that a copy of the notice as per clipping attached, was published weekly in the regular and entire issue of said newspaper, and not in any supplement thereof, for 1 week, commencing with the issue dated September 12, 2024 and ending with the issue dated September 12, 2024.

Samantha Goff

Subscribed and sworn to before me this 12th day of September, 2024.

GENERAL NOTARY - State of Nebraska
MICHELLE L ROSS
My Comm. Exp. June 3, 2027

Notary Public

PUBLIC NOTICE

Notice of Special Hearing To Set Final Tax Request

Perkins County Schools (68-0020-000) in Perkins 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 19 day of, September 2024 at Following Budget Hearing o'clock A.M., at High School Library 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	1,293,170,784	1,462,746,840	13%

	2023-2024 Budget Information				2024-2025 Budget Information				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,931,900.00	6,262,626.00	0.484285	0.428141	10,113,200.00	6,420,501.00	0.438935	-9%	2%
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	1,066,198.00	494,949.00	0.038274	0.033837	2,157,780.00	989,899.00	0.067674	77%	102%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
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	10,998,098.00	6,757,575.00	0.522559	0.461978	12,270,980.00	7,410,400.00	0.506609	-3%	12%

ZNEZ

PUBLISH: Sept. 12, 2024

Thursday, September 19, 2024 After Budget Hearing - Special Hearing to Set Final Tax Request for 2024-2025

1. Call to Order
2. Verification of Special Hearing Notice
3. Receive support, opposition, criticism, suggestions, or observations from taxpayers relating to the proposed 2024-2025 district budget.
4. Action/Discussion
   4.1. Consider approving the property tax request resolution for the 2024-2025 school year.
5. Close of Special Hearing

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

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

To: PERKINS COUNTY SCHOOLS

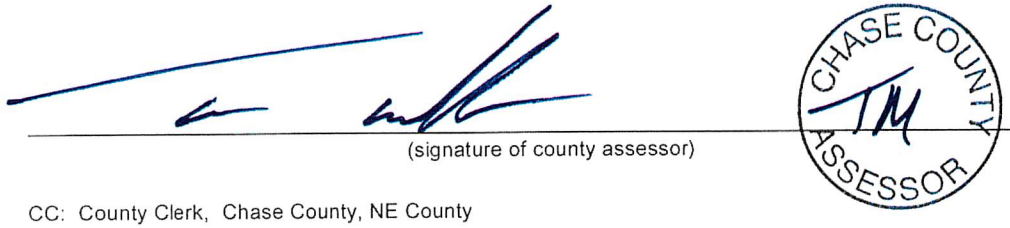
TAXABLE VALUE LOCATED IN THE COUNTY OF CHASE COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
PERKINS COUNTY SCHOOLS	3	68-0020		$81,410,449	$0	$71,953,517	0.00000%
PCS SPECIAL BUILDING	3	68-0020		$81,410,449	$0	$71,953,517	0.00000%

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

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

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



(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Chase County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

PERKINS SCHOOL DISTRICT 20

TO: **PO BOX 829**
GRANT NE 69140

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]
PERKINS COUNTY 20 68-0020	3	68-0020		7,281,414	0	5,945,278	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 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: PERKINS COUNTY 20

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
PERKINS COUNTY 20 GENERAL	3	68-0020		$1,629,426	$0	$1,581,020	0.00000%
PERKINS COUNTY 20 BLDG	3	68-0020		$1,629,426	$0	$1,581,020	0.00000%

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

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

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

Julie Stenger

(signature of county assessor)

08/13/2024

(date)

CC: County Clerk, Lincoln County, NE County

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

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

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

Total Value
1,462,746,840

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: PERKINS COUNTY SCHOOLS
ATTN: SUPERINTENDENT
P O BOX 829
GRANT NE 69140-0000

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]
PERKINS COUNTY 0020	3	68-0020		1,372,425,551	4,104,321	1,101,980,317	0.37

** 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, _____ 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 Phone: (308)352-4735

Instructions | Checklist

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:

File (click file name to view)	Upload DateTime
Perkins County - 24-25 Budget - Adjustment to 7.1	9/23/2024 1:44:01 PM
Perkins County - 24-25 Budget - Adjustment to 7.1	9/25/2024 10:58:32 AM
scan_mark.jolliffe_2024-09-25-09-01-28.pdf	9/25/2024 11:06:41 AM

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

Certified Budget Authority	A-101	9,368,603
Access to Prior Year's Unused Budget Authority [Maximum Amount: $182,802]	**A-355**	182,802
Total Adjusted Budget Authority	A-361	9,551,405
Total Allowable Budget Authority	A-780	9,551,405

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

2024/25 General Fund Budget of Disbursements & Transfers	**B-100**	10,113,200
2024/25 Special Grant Funds	B-110	0
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	900,000

2024/25 General Fund Expenditure Growth	B-162	182,802
Adjusted Unused Budget Authority	B-165	752,223
2024/25 Unused Budget Authority	B-170	338,205
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	1,090,428

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	4,550,940
2024/25 General Fund Necessary Cash Reserve	**C-300**	0
2024/25 Depreciation Fund Total Requirements	**C-310**	341,708
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	341,708

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**	1,462,746,840

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	**D-110**	6,829,765
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	**D-120**	◉ Yes ○ No
Maximum Amount Allowed:	**D-130**	586,137
Enter the amount approved by the School Board.	**D-140**	270,235

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	7,100,000

2024/25 Property Tax Request General Fund	D-210	6,695,960
2024/25 Property Tax Request Special Building Fund	D-220	404,040
2024/25 Total Property Tax Request	D-230	7,100,000
2024/25 Unused Property Tax Request Authority	D-240	0

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	800,000

Recalculate LC-2 after making changes to individual lines *(Form not saved)*	Recalculate LC-2
District Approval / Amend LC-2 *(Use to submit amended LC-2)*	District Approval
Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)*	Log Out