2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 70-0002 **Class #: 2**

Pierce Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Pierce 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	$ -	$ 7,428,946.00	$ 7,428,946.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 500,000.00	$ 500,000.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 211,970.00	$ 211,970.00
Total All Funds	$ -	$ 8,140,916.00	$ 8,140,916.00

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) $ 1,119,335,975

*(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 # 70-0002
Pierce Public Schools

2024-2025 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,851,444.00	5,892,626.00	7,354,657.00	13,247,283.00	1,842,145.00	9,805,138.00	11,647,283.00	1,600,000.00	13,247,283.00
Depreciation	359,873.00	591,873.00		591,873.00			591,873.00		591,873.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	622,079.00	750,000.00		750,000.00			750,000.00	-	750,000.00
School Nutrition	530,086.00	750,000.00		750,000.00			750,000.00	-	750,000.00
Bond	3,889.00	3,949.00	-	3,949.00			3,949.00	-	3,949.00
Special Building	197,273.00	277,473.00	495,000.00	772,473.00			772,473.00		772,473.00
Qualified Capital Purpose Undertaking	102,493.00	106,493.00	209,850.00	316,343.00			316,343.00	-	316,343.00
Cooperative	-	-		-			-	-	-
Student Fee	4,618.00	50,000.00		50,000.00			50,000.00	-	50,000.00
				-					-
TOTAL ALL FUNDS	3,671,755.00	8,422,414.00	8,059,507.00	16,481,921.00	1,842,145.00	9,805,138.00	14,881,921.00	1,600,000.00	16,481,921.00

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)	7,354,657.00	-	495,000.00	209,850.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	74,289.00	-	5,000.00	2,120.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	7,428,946.00	-	500,000.00	211,970.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,579,312.00	$ 440,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
100,000.00	-	-	10,000.00

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	2,684,764.00	4,668,652.00	7,018,334.00	11,686,986.00	1,376,208.00	8,459,334.00	9,835,542.00	1,851,444.00
Depreciation	353,749.00	584,779.00		584,779.00			224,906.00	359,873.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	677,588.00	1,139,899.00		1,139,899.00			517,820.00	622,079.00
School Nutrition	604,355.00	1,114,191.00		1,114,191.00			584,105.00	530,086.00
Bond	1,841.00	1,889.00	2,000.00	3,889.00			-	3,889.00
Special Building	151,414.00	155,699.00	58,888.00	214,587.00			17,314.00	197,273.00
Qualified Capital Purpose Undertaking	-	22,040.00	181,501.00	203,541.00			101,048.00	102,493.00
Cooperative	-	-		-			-	-
Student Fee	4,618.00	54,618.00		54,618.00			50,000.00	4,618.00
				-				-
TOTAL ALL FUNDS	4,478,329.00	7,741,767.00	7,260,723.00	15,002,490.00	1,376,208.00	8,459,334.00	11,330,735.00	3,671,755.00

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	
$	458,004.00

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	2,358,043.00	5,127,883.00	6,581,301.00	11,709,184.00	1,118,262.00	7,906,158.00	9,024,420.00	2,684,764.00
Depreciation	485,058.00	642,468.00		642,468.00			288,719.00	353,749.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	581,792.00	1,321,993.00		1,321,993.00			644,405.00	677,588.00
School Lunch	547,247.00	1,105,906.00		1,105,906.00			501,551.00	604,355.00
Bond	1,808.00	1,841.00	-	1,841.00			-	1,841.00
Special Building	253,984.00	279,752.00	176,953.00	456,705.00			305,291.00	151,414.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	10,840.00	30,628.00		30,628.00			26,010.00	4,618.00
				-				-
TOTAL ALL FUNDS	$ 4,238,772.00	8,510,471.00	6,758,254.00	15,268,725.00	1,118,262.00	7,906,158.00	10,790,396.00	4,478,329.00

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	
$	450,246.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Pierce Public Schools**
ADDRESS	**201 N Sunset ST**
CITY & ZIP CODE	**Pierce, 68767**
TELEPHONE	**402-329-4677**
WEBSITE	**www.piercepublic.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Dan Unseld	Kendall Steffensen
TITLE /FIRM NAME	Chairperson	Superintendent
TELEPHONE	402-649-3404	402-329-4677
EMAIL ADDRESS	dunseld@piercebluejays.org	kendallsteffensen@piercebluejays.org

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

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

should be sent

PREPARER

Kendall Steffensen

Superintendent

402-329-4677

kendallsteffensen@piercebluejays.org

Pierce Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 7,924,602.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

6,715,761.00 (2024 Real Growth Value per Assessor) / 923,498,678.00 (Prior Year Total Real Property Valuation per Assessor) = 0.73 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.73 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 216,341.63

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 8,140,943.63**
(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) $ 8,140,916.00
(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 # 70-0002

Pierce Public Schools

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

Pierce Public Schools
Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	7,428,946.00	-	500,000.00	211,970.00
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)	7,428,946.00	-	500,000.00	211,970.00
14	Assessed Valuation	1,119,335,975	1,119,335,975	1,119,335,975	1,119,335,975
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.663692	0.000000	0.044669	0.018937
16	Total Levy for Compliance	0.727298			

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	$ 7,428,946.00	$ 1,119,335,975	0.663692
Special Building Fund	$ 500,000.00	$ 1,119,335,975	0.044669
Bond Fund	$ -	$ 1,119,335,975	0.000000
Bond Fund	$ -	$ 1,119,335,975	0.000000
Bond Fund	$ -	$ 1,119,335,975	0.000000
QCPUF Fund	$ 211,970.00	$ 1,119,335,975	0.018937
QCPUF Fund	$ -	$ 1,119,335,975	0.000000
	$ -	$ 1,119,335,975	0.000000
	$ -	$ 1,119,335,975	0.000000
	$ -	$ 1,119,335,975	0.000000
	$ -	$ 1,119,335,975	0.000000
	$ -	$ 1,119,335,975	0.000000
	$ -	$ 1,119,335,975	0.000000
Total	$ 8,140,916.00		$ 0.727298

Must agree to Cover

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

Notice is hereby given that Pierce Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on May 10, 2024 at 6:30 pm at the high school meeting room in Pierce, 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	$ 154,702.00	$ 154,702.00	**$ 309,404.00**
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)*	$ 19,679.00	$ 19,679.00	$ 39,358.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 27,116.00	$ 27,116.00	$ 54,232.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 435.00	$ 435.00	$ 870.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 201,932.00**	**$ 201,932.00**	**$ 403,864.00**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Pierce Public Schools — SUBDIVISION NAME

Pierce — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Educational Service Unit 8	9/1/24 to 8/31/25	Special Education Services

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Pierce Public Schools	Pierce
SUBDIVISION NAME	COUNTY

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

PIERCE PUBLIC SCHOOL

TO: **201 N SUNSET ST**
PIERCE NE 68767-

TAXABLE VALUE LOCATED IN THE COUNTY OF PIERCE

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]
PIERCE 2	3	70-0002		1,049,696,890	6,679,651	866,124,002	0.77

** 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 JEAN M LUBKE, PIERCE 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.

Jean M Lubke
(signature of county assessor)

Aug 13, 2024
(date)

CC: County Clerk, PIERCE 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}

POLITICAL SUBDIVISION

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF WAYNE

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]
SD #2 PIERCE	3	70-0002		69,639,085	36,110	57,374,676	0.06

** 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 DAWN DUFFY, WAYNE 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) 8-13-24 *(date)*

CC: County Clerk, WAYNE 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)

AFFIDAVIT OF PUBLICATION

NOTICE OF BUDGE

Pierce Public

PUBLIC NOTICE is hereby given, in compliance with the prov
9th day of September, 2024 at 6:00 pm and will not be limited
of hearing support, opposition, criticism, suggestions or obser
relative thereto. The budget detail is available at the office of
and expenditures, and to compare cost per pupil and perform

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estim Disbursemer Transfers 2023-202 (2)
General	$ 9,024,420.00	$ 9,835,54
Depreciation	$ 288,719.00	$ 224,90
Employee Benefit	$ -	$
Contingency	$ -	$
Activities	$ 644,405.00	$ 517,82
School Nutrition	$ 501,551.00	$ 584,10
Bond	$ -	$
Special Building	$ 305,291.00	$ 17,31
Qualified Capital Purpose Undertaking	$ -	$ 101,04
Cooperative	$ -	$
Student Fee	$ 26,010.00	$ 50,00
	$ -	$
TOTALS	$ 10,790,396.00	$ 11,330,73

B

Affidavit of Publication

SKA } ss.
Y }

Falter, being first duly sworn, on oath is one of the owners and publishers of THE PIERCE al newspaper published weekly, and has personal s herein set forth and that said newspaper is printed office maintained in Pierce, Pierce County, Nebraska; ter therein is in the English language and has a bona an three hundred copies weekly; that same has been ty-two consecutive weeks immediately prior to the first in this affidavit; that the advertisement, or notice, a true s hereto attached, was printed in each and in all of each

, of said paper for one successive weeks, follows:

In the issue of August 29, 20 24
....., 20 .....
....., 20 .....
....., 20 .....
....., 20 .....

One of the Owners and Publishers

Subscribed in my presence and sworn to before
nis 29 day of August, 20 24
Debra Anderson
Notary Public

Monday, September 9, 2024

The Pierce Public School Board of Education met for the hearing to consider the 2023/24 budgets at 6:00 pm in the board room of Pierce High School. Members present were Dan Unseld, Ryan Collison, Todd Wragge, and Lisa Freeman. Also present was Superintendent Kendall Steffensen, Elementary Principal Trent Suehl, and two guests. Notice of the hearing was printed in the Pierce County Leader and posted on Pierce Public Schools website.

Collison moved and Freeman seconded to excuse Craig Peters and Adam Venteicher from the budget hearing. Voting unanimous, motion passed 4-0.

A welcome was extended to the public, the open meetings act pointed out, roll call taken, and the Pledge of Allegiance was recited.

Venteicher arrived at 6:07pm.

Superintendent Steffensen gave an overview of the budget.

There was no communication or correspondence from the public.

Wragge moved to adjourn. Collison seconded. Voting unanimous. Meeting adjourned 6:15pm.

Adam Venteicher, Secretary
Pierce Public Schools
Board of Education, District 2
Pierce, NE 68767

AFFIDAVIT OF PUBLICATION

Notice of Sp

Pierce

PUBLIC NOTICE is hereby given, in compliance with the provisions of St
pm or the conclusion of the budget hearing, which is scheduled prior to th
purpose of hearing support, opposition, criticism, suggestions or observat

	2023-2024	2024-2025
Property Valuations	962,367,704	1,119,335,

2023-2024 Budge

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request
General Fund	11,348,557.00	7,635,892
Bond Fund(s) K - 12		
Bond Fund(s) K - 8		
Bond Fund(s) 9 - 12		
Bond Fund _____		
Special Building Fund	159,741.00	
Qualified Capital Purpose Undertaking Fund K - 12	285,823.00	288,710
Qualified Capital Purpose Undertaking Fund K - 8		
Qualified Capital Purpose Undertaking Fund 9 - 12		
Total	11,794,121.00	7,924,602.

davit of Publication

ASKA } ss.
TY }

Falter , being first duly sworn, on oath
he is one of the owners and publishers of THE PIERCE
egal newspaper published weekly, and has personal
cts herein set forth and that said newspaper is printed
n office maintained in Pierce, Pierce County, Nebraska;
atter therein is in the English language and has a bona
than three hundred copies weekly; that same has been
ifty-two consecutive weeks immediately prior to the first
d in this affidavit; that the advertisement, or notice, a true
h is hereto attached, was printed in each and in all of each

nt, of said paper for one successive weeks,
as follows:

In the issue of August 29, 20 24
....., 20 .....
....., 20 .....
....., 20 .....
....., 20 .....

Publisher
One of the Owners and Publishers

Subscribed in my presence and sworn to before
this 29 day of August, 20 24
Debra Anderson
Notary Public

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N
27

Monday, September 9, 2024

The Pierce Public School Board of Education met for the hearing to consider the 2023/24 property tax request at 6:15 pm in the board room of Pierce High School. Members present were Dan Unseld, Ryan Collison, Todd Wragge, Adam Venteicher, and Lisa Freeman. Also present was Superintendent Kendall Steffensen, Elementary Principal Trent Suehl, and two guests. Notice of the hearing was printed in the Pierce County Leader and posted on Pierce Public Schools website.

Collison moved and Venteicher seconded to excuse Craig Peters from the property tax request hearing. Voting unanimous, motion passed 5-0.

A welcome was extended to the public, the open meetings act pointed out, and roll call taken.

Superintendent Steffensen gave an overview of the tax request. The proposed tax rate is .663692 for the General Fund, a tax rate of .044669 for the special building fund, and a tax rate of .018937 for the Qualified Capital Purpose Undertaking Fund for a total tax rate request of .727298 equaling a property tax request of $8,140,916.

There was no communication or correspondence from the public.

Craig Peters arrived at 6:21pm.

Wragge moved to adjourn. Collison seconded. Voting unanimous, meeting adjourned 6:26pm.

Adam Venteicher, Secretary
Pierce Public Schools
Board of Education, District 2
Pierce, NE 68767

PIERCE PUBLIC SCHOOL BOARD

NOTICE IS HEREBY GIVEN the Pierce Public School District #2 Board of Education will hold a regular meeting on Monday, September 9, 2024, at Pierce High School, Pierce, Nebraska the later of 6:30 p.m. or after the completion of the 2024-25 budget and 2024-2025 tax request hearings which begin at 6:00 p.m.

This meeting is open to the public and an agenda, kept continuously current, is available for public inspection in the office of the superintendent.

KENDALL STEFFENSEN,
Superintendant Pierce Public Schools
ZNEZ

Affidavit of Publication

STATE OF NEBRASKA }
PIERCE COUNTY } ss.

Randee Falter , being first duly sworn, on oath deposes and says that he is one of the owners and publishers of THE PIERCE COUNTY LEADER, a legal newspaper published weekly, and has personal knowledge of all the facts herein set forth and that said newspaper is printed in whole or in part in an office maintained in Pierce, Pierce County, Nebraska; that all of the printed matter therein is in the English language and has a bona fide circulation of more than three hundred copies weekly; that same has been published for more than fifty-two consecutive weeks immediately prior to the first date of publication stated in this affidavit; that the advertisement, or notice, a true and correct copy of which is hereto attached, was printed in each and in all of each of the regular editions,

and not in any supplement, of said paper for one successive weeks, more particularly stated as follows:

In the issue of
September 5, 20 24
....., 20 .....
....., 20 .....
....., 20 .....
....., 20 .....

Printer's Fee, $ 7.50

One of the Owners and Publishers

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

(Seal) Debra Anderson
Notary Public

GENERAL NOTARY - State of Nebraska
DEBRA ANDERSON
My Comm. Exp. April 3, 2027

Monday, September 9, 2024

The Pierce Public School Board of Education met for the regular monthly meeting at 6:30 pm in the board room of Pierce High School. Members present were Dan Unseld, Ryan Collison, Todd Wragge, Adam Venteicher, Lisa Freeman, and Craig Peters. Also present were Superintendent Kendall Steffensen, High School Principal Mark Brahmer, Elementary Principal Trent Suehl, and three guests. Notice of the meeting was printed in the Pierce County Leader and posted on Pierce Public Schools website.

A welcome was extended to the public, the open meetings act pointed out, roll call taken, and the Pledge of Allegiance was recited.

There was no communication or correspondence from the public.

Wragge moved and Collison seconded the motion to approve the consent agenda consisting of the approval of minutes from the previous meeting, approval of claims and payment of bills, and financial reports. Voting Unanimous, motion carried.

Alexis Sporleder reported on behalf of the FFA. Last month they held their new member BBQ in which they had nearly sixty students attend. They are currently preparing for range judging and the tractor driving contest.

Claudia Riggert reported for the student council. They have had their kickoff meeting and set up committees. They are going to have pickleball practice days on the new pickleball courts and will have a tournament in the spring. They also are planning for the powder puff.

Mya Johnson reported that the FCCLA had over twenty students at their kickoff meeting. This year they plan to get involved with elementary students. They are planning a reading day/decorating cookies.

Elementary Principal Trent Suehl reported of DIBELS and MAP testing being completed at the elementary as well as other tests. From these diagnostic tests, the kids that need more help can be identified and be placed in groups with interventions/enrichment time.

High School Principal Mark Brahmer reported of the new instructors, fall activities, testing, and homecoming.

In his report Superintendent Steffensen gave a brief overview of the NASB area membership meeting in Norfolk last week. In addition, September 1 is the start of a new fiscal year so Dana F. Cole Company will be conducting our school district's audit as the end of the fiscal year has arrived.

The first discussion item concerned a facility study. Each board member will talk to four community members to ask them to be involved in a focus group for the facility study.

As the first action item directed, Wragge moved and Collison seconded to accept the 2024/25 budget as reported earlier this evening in the hearing. Voting unanimous, motion carried.

For the second action item, Wragge moved and Collison seconded the motion to adopt the Property Tax Request Resolution No. 2024-25 Tax Request as read by the superintendent at .727298 per $100 valuation. Voting in favor were Venteicher, Peters, Freeman, Unseld, Wragge, and Collison. Zero members voted against. Motion passed.

For the third action item, Wragge moved to enter into a 3-year lease with Turf Tank for $16,000 per year for a robotic field painter. Motion died for a lack of a second. Discussion continued. No action was taken on the robotic field painter.

Superintendent Steffensen gave an overview of the professional growth opportunities coming up and the topics for next month's meeting.

Collison moved and Wragge seconded to adjourn the meeting. Voting unanimous, the meeting was adjourned at 7:57pm.

Adam Venteicher, Secretary
Pierce Public Schools
Board of Education, District 2
Pierce, NE 68767

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-25 Tax Request

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Pierce Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Pierce Public Schools resolves that:

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

General Fund:	$	7,428,946.00
Bond Fund:	$	-
Special Building Fund:	$	500,000.00
Qualified Capital Purpose Undertaking Fund:	$	211,970.00

2. The total assessed value of property differs from last year's total assessed value by 16.31 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 0.707974 per $100 of assessed value.

4. Pierce Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.727298 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Pierce Public Schools will increase (or decrease) last year's budget by 8.02 percent.

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

Motion by Wragge, seconded by Collison to adopt Resolution # 2024-25 Tax Request.

Voting yes were:	Voting no were:
Venteicher	
Peters	
Wragge	
Collison	
Freeman	
Unseld	

Dated this 9th day of September, 2024

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 **Pierce County School District 70-0002**, commonly known as **Pierce 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 6%.

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2024–2025 budget in an amount of 6%.

Said Resolution was adopted by the Board of Education by a vote of 6 to 0 on the 8th day of July 2024.

David L Arnold

President of the Board of Education

ATTEST:

Adam Hatter

Secretary of the Board of Education

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Pierce Public Schools (70-0002) in Pierce County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2024 at 6:00 pm and will not be limited by time, at the high school meeting room 201 N Sunset ST Pierce NE 68767 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 superintendent 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	$ 9,024,420.00	$ 9,835,542.00	$ 11,647,283.00	$ 1,600,000.00	$ 5,892,626.00	$ 7,428,946.00
Depreciation	$ 288,719.00	$ 224,906.00	$ 591,873.00		$ 591,873.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 644,405.00	$ 517,820.00	$ 750,000.00	$ -	$ 750,000.00	
School Nutrition	$ 501,551.00	$ 584,105.00	$ 750,000.00	$ -	$ 750,000.00	
Bond	$ -	$ -	$ 3,949.00	$ -	$ 3,949.00	$ -
Special Building	$ 305,291.00	$ 17,314.00	$ 772,473.00		$ 277,473.00	$ 500,000.00
Qualified Capital Purpose Undertaking	$ -	$ 101,048.00	$ 316,343.00	$ -	$ 106,493.00	$ 211,970.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 26,010.00	$ 50,000.00	$ 50,000.00	$ -	$ 50,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 10,790,396.00	$ 11,330,735.00	$ 14,881,921.00	$ 1,600,000.00	$ 8,422,414.00	$ 8,140,916.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 8,140,916.00	$ 8,140,916.00

Notice of Special Hearing To Set Final Tax Request

Pierce Public Schools (70-0002) in Pierce 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 the later of 6:15 pm or the conclusion of the budget hearing, which is scheduled prior to this hearing and will not be limited by time, at the high school meeting room 201 N Sunset ST Pierce NE 68767 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	962,367,704	1,119,335,975	16%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,348,557.00	7,635,892.00	0.793448	0.682181	11,647,283.00	7,428,946.00	0.663692	-16%	3%
Bond Fund(s) K - 12			0.000000	0.000000	3,949.00	-	0.000000		0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000		0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000		0
Bond Fund _____			0.000000	0.000000			0.000000		0
Special Building Fund	159,741.00	-	0.000000	0.000000	772,473.00	500,000.00	0.044669		384%
Qualified Capital Purpose Undertaking Fund K - 12	285,823.00	288,710.00	0.030000	0.025793	316,343.00	211,970.00	0.018937	-37%	11%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000		0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000		0
Total	11,794,121.00	7,924,602.00	0.823448	0.707974	12,740,048.00	8,140,916.00	0.727298	-12%	8%

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	$ -	$ -	$ -

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

The Pierce Public Schools Board of Education will meet on July 8, 2024, at 6:30 p.m. at Pierce High School for a board meeting. Among other topics to be discussed, pursuant to Neb. Rev. Stat. §79-3405, the Board will vote on whether to increase the school district's base growth percentage by up to 6%. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours. ZNEZ

Affidavit of Publication

STATE OF NEBRASKA
PIERCE COUNTY } ss.

Randee Falter, being first duly sworn, on oath deposes and says that he is one of the owners and publishers of **THE PIERCE COUNTY LEADER**, a legal newspaper published weekly, and has personal knowledge of all the facts herein set forth and that said newspaper is printed in whole or in part in an office maintained in Pierce, Pierce County, Nebraska; that all of the printed matter therein is in the English language and has a bona fide circulation of more than three hundred copies weekly; that same has been published for more than fifty-two consecutive weeks immediately prior to the first date of publication stated in this affidavit; that the advertisement, or notice, a true and correct copy of which is hereto attached, was printed in each and in all of each of the regular editions,

and not in any supplement, of said paper for one successive weeks, more particularly stated as follows:

In the issue of
June 27, 20 24
....., 20 .....
....., 20 .....
....., 20 .....
....., 20 .....

Printer's Fee, $ 8.00

Randee Falter
One of the Owners and Publishers

Subscribed in my presence and sworn to before me this 27 day of June, 20 24

(Seal) Debra Anderson
Notary Public

GENERAL NOTARY - State of Nebraska
DEBRA ANDERSON
My Comm. Exp. April 3, 2027

Monday, July 8, 2024

The Pierce Public School Board of Education met for the regular monthly meeting at 6:31 pm in the board room of Pierce High School. Members present were Dan Unseld, Ryan Collison, Adam Venteicher, Todd Wragge, Lisa Freeman, and Craig Peters. Also present were Superintendent Kendall Steffensen, High School Principal Mark Brahmer, Elementary Principal Trent Suehl, and one guest. Notice of the meeting was printed in the Pierce county Leader and posted on Pierce Public Schools website.

A welcome was extended to the public, the open meeting act pointed out, roll call taken, and the Pledge of Allegiance was recited.

There was no communication or correspondence from the public.

Venteicher moved and Collison seconded the motion to approve the consent agenda consisting of the approval of minutes from the previous meeting, approval of claims and payment of bills, and financial reports. Voting Unanimous, motion carried.

Elementary Principal Trent Suehl reported that the current projected enrollment of preschool through sixth grade is 335 and class lists for 2024-25 school year have been made and teachers, students, and parents are being notified.

High School Principal Mark Brahmer reported of changes being made to the student handbook, the new student orientation on August 7, the class schedule pickup for students on July 31 and August 1, laptop checkout, teacher work days, and that the start of school will be August 12.

In his report Superintendent Steffensen gave an overview of repairs and maintenance going on at the school. He will begin to plan the budget for the 2024-25 school year. He would like to have a retreat August 20.

The discussion item was moved later into the meeting.

As the first action item directed, Wragge moved to approve the handbooks for the 2024-2025 school year. Collison seconded. Voting unanimous, motion passed.

As the second action item directed, Freeman moved and Wragge seconded to accept the milk bids from Hiland Dairy and to keep the price of an additional carton of milk at $.40. Voting unanimous, motion passed.

For the third action item, Wragge moved to keep the meal prices the same for the 2024-25 school year. The prices are as follows: K-6 breakfast at $2.75, lunch at $3.20. Grades 7-12 breakfast at $2.90, lunch at $3.40. Collison seconded. Voting unanimous, motion passed.

For the fourth action item, Collison moved and Wragge seconded to accept the yearly policy reviews of the 6020 multicultural policy, 5018 parent involvement policy, 5057 Title I

parent involvement policy after conducting a hearing, and 3004.1 fiscal management for purchasing and procurement using federal funds. Voting unanimous, motion passed.

For the fifth action item, Venteicher moved and Collison seconded to accept the yearly policy update from KSB school law.

As the sixth action item directed, Collison moved and Wragge seconded to accept the resolution of the Board of Education to Increase Base Growth Percentage to Determine It's Property Tax Request Authority. Voting unanimous, motion passed.

Superintendent Steffensen gave an overview of the professional growth opportunities coming up and the topics for next month's meeting.

Wragge moved and Collison seconded to adjourn the meeting. The meeting was adjourned at 8:26pm.

Adam Venteicher, Secretary
Pierce Public Schools
Board of Education, District 2
Pierce, NE 68767

District Number: 70-0002-000
District Name: PIERCE PUBLIC SCHOOLS
District Phone: (402)329-4677

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

Checklist (/Budget_Document_Checklist.pdf)

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

Certified Budget Authority	A-101	9,617,480
Access to Prior Year's Unused Budget Authority [Maximum Amount: $187,658]	**A-355**	187,658
Total Adjusted Budget Authority	A-361	9,805,138
Total Allowable Budget Authority	A-780	9,805,138

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

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

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

2024/25 General Fund Budget of Disbursements & Transfers	**B-100**	**11,647,283**
2024/25 Special Grant Funds	B-110	0
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	**1,842,145**
2024/25 General Fund Lid Exclusions	**B-130**	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	9,805,138
2024/25 Unused Budget Authority	B-150	0

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

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	3,177,780
2024/25 General Fund Expenditure Growth	B-162	187,658
Adjusted Unused Budget Authority	B-165	2,990,122
2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	2,990,122

Additional Budget Authority Approved by Patron

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

2024/25 Section C: Allowable Reserves and Total Reserves		
2024/25 Applicable Allowable Reserve Percentage	C-170	35.00
2024/25 Total Allowable Reserves	C-180	4,076,549
2024/25 General Fund Necessary Cash Reserve	C-300	1,600,000
2024/25 Depreciation Fund Total Requirements	C-310	591,873
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,191,873

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	1,119,335,975

2024/25 Section D: Property Tax Request Authority		
2024/25 Property Tax Request Authority	D-110	7,318,135
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	610,811
Enter the amount approved by the School Board.	D-140	610,811
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	7,928,946
2024/25 Property Tax Request General Fund	D-210	7,428,946
2024/25 Property Tax Request Special Building Fund	D-220	500,000
2024/25 Total Property Tax Request	D-230	7,928,946
2024/25 Unused Property Tax Request Authority	D-240	0

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	1,244,053

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

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

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

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

District Number: 70-0002-000
District Name: PIERCE PUBLIC SCHOOLS
District Phone: (402)329-4677

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	0

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

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:

Theresa Haarberg at theresa.haarberg@nebraska.gov

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	0
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0

ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	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	0
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	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	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0

Medicaid in Public Schools (MIPS)	1.365	0
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