NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 21, 2024

Paul Schmit, Board President
Randolph Public School District
PO Box 755
Randolph, NE 68771
[via email to: paul.schmit@rcards.org]

RE: Randolph Public School District's 2024-2025 Budget Filing

Mr. Schmit:

Our office has reviewed the 2024-2025 budget for the Randolph Public School District (District). During our review, we noted that the District used the incorrect "Prior Year Total Real Property Valuation per Assessor" when determining if its property tax request for the 2024-2025 fiscal year exceeded the "allowable growth percentage". This error resulted in the District in fact exceeding the allowable growth percentage permitted by State law, but not participating in the statutorily mandated joint public hearing held when the allowable growth percentage is exceeded.

The District erroneously calculated the allowable growth percentage as 2.59%. Using the correct prior year total real property valuation, however, that calculation should have been only 2.53%. Therefore, the maximum non-bond property tax request – without needing to attend the joint public hearing, as well as be included on the notification postcard also required by law – was $3,428,023, which is less than the District's actual non-bond property tax request of $3,429,293.

Neb. Rev. Stat. § 77-1631 (Supp. 2023) of the Property Tax Request Act (Act), which is set out in Neb. Rev. Stat. §§ 77-1630 through 77-1634 (Cum. Supp. 2022; Supp. 2023; 2024 Neb. Laws, First Spec. Sess., L.B. 34, §§ 20-21), contains the following definitions:

> *For purposes of the Property Tax Request Act:*
>
> *(1) Allowable growth percentage means a percentage equal to the sum of (a) two percent plus (b) the political subdivision's real growth percentage;*
>
> * * * *
>
> *(4) Real growth percentage means the percentage obtained by dividing (a) the political subdivision's real growth value by (b) the political subdivision's total real property valuation from the prior year[.]*

Additionally, Neb. Rev. Stat. § 77-1633 (2024 Neb. Laws, First Spec. Sess., L.B. 34, § 21) of the Act outlines specific procedures that must be completed when a political subdivision intends to adopt a property tax request in excess of the "allowable growth percentage," including the following:

> *(3)(a) Each political subdivision within a county that seeks to increase its property tax request by more than the allowable growth percentage shall participate in a joint public hearing. Each such political subdivision shall designate one representative to attend the joint public hearing on behalf of the political subdivision. . . .*

* * * *

(g) Notice of the joint public hearing shall be provided:

(i) By sending a postcard to all affected property taxpayers. The postcard shall be sent to the name and address to which the property tax statement is mailed[.]

(Emphasis added.) Despite the apparent statutory noncompliance addressed herein, the property tax levies have already been set by the County Board and can no longer be amended at this time. For purposes of this office's budget review, no further action is required and the District's budget has been accepted for filing with our office.

Nevertheless, to avoid the possibility of undue complications henceforward, the District should implement procedures to ensure strict compliance with the Act when adopting its future budgets. The District should also consult with appropriate legal counsel to determine what, if any, further remedial action may be recommended to address this apparent statutory noncompliance.

If you have any questions regarding this matter, my contact information is included below.

Thank you,



Jeff Schreier, CPA
Audit Manager
Nebraska Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509
Phone: (402) 416-8612
Email: jeff.schreier@nebraska.gov

cc: Daryl Schrunk, Superintendent [via email to: daryl.schrunk@rcards.org]

Schreier, Jeff

From: Schreier, Jeff
Sent: Thursday, November 21, 2024 2:56 PM
To: paul.schmit@rcards.org
Cc: daryl.schrunk@rcards.org
Subject: Randolph Public Schools Budget
Attachments: Randolph Public Schools - JPH.pdf

Mr. Schmit,

Please see attached letter from our office regarding items noted during our review of the 2024-2025 budget for Randolph Public Schools that was submitted to our office.

If you have any questions on this issue, please let me know.

Thanks,

Jeff Schreier, CPA
Audit Manager
Nebraska Auditor of Public Accounts
State Capitol, Suite 2303
Lincoln, NE 68509
Phone: (402) 416-8612
Email: jeff.schreier@nebraska.gov
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2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 14-0045 **Class #: III**

Randolph Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Cedar County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,378,788.00	$ 3,378,788.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 50,505.00	$ 50,505.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 3,429,293.00	$ 3,429,293.00

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) $ 901,613,911

*(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 # 14-0045
Randolph 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)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	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	1,951,820.00	3,355,727.00	3,345,000.00	6,700,727.00	776,900.00	5,923,827.00	6,700,727.00	-	6,700,727.00
Depreciation	287,058.00	487,058.00		487,058.00			487,058.00		487,058.00
Employee Benefit	23,326.00	55,326.00		55,326.00			55,326.00	-	55,326.00
Contingency	-	-		-			-		-
Activities	103,873.00	430,000.00		430,000.00			430,000.00	-	430,000.00
School Nutrition	25,886.00	315,000.00		315,000.00			315,000.00	-	315,000.00
Bond	1,938.00	4,000.00	-	4,000.00			4,000.00	-	4,000.00
Special Building	1,236,916.00	1,236,916.00	50,000.00	1,286,916.00			1,286,916.00		1,286,916.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	27,907.00	52,907.00		52,907.00			52,907.00	-	52,907.00
Student Fee	-	30,000.00		30,000.00			30,000.00	-	30,000.00
				-					-
TOTAL ALL FUNDS	3,658,724.00	5,966,934.00	3,395,000.00	9,361,934.00	776,900.00	5,923,827.00	9,361,934.00	-	9,361,934.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,345,000.00	-	50,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	33,788.00	-	505.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,378,788.00	-	50,505.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 417,412.00	$ 185,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
700,000.00	-	110,000.00	-

County-District # 14-0045

Randolph Public Schools

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,899,055.00	3,636,425.00	3,210,000.00	6,846,425.00	717,250.00	4,177,355.00	4,894,605.00	1,951,820.00
Depreciation	251,608.00	376,808.00		376,808.00			89,750.00	287,058.00
Employee Benefit	23,326.00	55,326.00		55,326.00			32,000.00	23,326.00
Contingency	-	-		-			-	-
Activities	140,683.00	313,613.00		313,613.00			209,740.00	103,873.00
School Nutrition	45,155.00	227,089.00		227,089.00			201,203.00	25,886.00
Bond	1,938.00	1,938.00	-	1,938.00			-	1,938.00
Special Building	1,317,959.00	1,368,266.00	100,000.00	1,468,266.00			231,350.00	1,236,916.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	4,675.00	36,833.00		36,833.00			8,926.00	27,907.00
Student Fee	7.00	2,062.00		2,062.00			2,062.00	-
				-				-
TOTAL ALL FUNDS	3,684,406.00	6,018,360.00	3,310,000.00	9,328,360.00	717,250.00	4,177,355.00	5,669,636.00	3,658,724.00

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

MOTOR VEHICLE TAXES	
$	195,000.00

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	1,797,233.00	3,290,330.00	3,059,550.00	6,349,880.00	512,389.00	3,938,436.00	4,450,825.00	1,899,055.00
Depreciation	326,713.00	406,746.00		406,746.00			155,138.00	251,608.00
Employee Benefit	23,076.00	54,822.00		54,822.00			31,496.00	23,326.00
Contingency	-	-		-			-	-
Activities	128,871.00	304,311.00		304,311.00			163,628.00	140,683.00
School Lunch	56,217.00	268,573.00		268,573.00			223,418.00	45,155.00
Bond	1,872.00	1,872.00	66.00	1,938.00			-	1,938.00
Special Building	1,288,381.00	1,353,749.00	79,830.00	1,433,579.00			115,620.00	1,317,959.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	49,013.00	59,072.00		59,072.00			54,397.00	4,675.00
Student Fee	7.00	2,062.00		2,062.00			2,055.00	7.00
				-				-
TOTAL ALL FUNDS	$ 3,671,383.00	5,741,537.00	3,139,446.00	8,880,983.00	512,389.00	3,938,436.00	5,196,577.00	3,684,406.00

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

MOTOR VEHICLE TAXES	
$	198,599.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Randolph Public Schools**
ADDRESS	**PO Box 755**
CITY & ZIP CODE	**Randolph 68771**
TELEPHONE	**(402) 337-0252**
WEBSITE	**www.randolphpublic.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Paul Schmit	Daryl Schrunk	Daryl Schrunk
TITLE /FIRM NAME	Board President	Superintendent	Superintendent
TELEPHONE	(402) 337-0252	(402) 337-0252	(402) 337-0252
EMAIL ADDRESS	paul.schmit@rcards.org	daryl.schrunk@rcards.org	daryl.schrunk@rcards.org

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

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

Randolph Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,343,434.00
*(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

3,973,580.00	/	745,538,230.00	=	0.53 % (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) 2.53 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 84,588.88

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ 3,428,022.88
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 3,429,293.00
(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 # 14-0045

Randolph 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)	$ -

Randolph 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	3,378,788.00	-	50,505.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,378,788.00	-	50,505.00	-
14	Assessed Valuation	901,613,911	901,613,911	901,613,911	901,613,911
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.374749	0.000000	0.005602	0.000000
16	Total Levy for Compliance	0.380351			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 3,378,788.00	$ 901,613,911	0.374749
Special Building Fund	$ 50,505.00	$ 901,613,911	0.005602
Bond Fund	$ -	$ 901,613,911	0.000000
Bond Fund	$ -	$ 901,613,911	0.000000
Bond Fund	$ -	$ 901,613,911	0.000000
QCPUF Fund	$ -	$ 901,613,911	0.000000
QCPUF Fund	$ -	$ 901,613,911	0.000000
	$ -	$ 901,613,911	0.000000
	$ -	$ 901,613,911	0.000000
	$ -	$ 901,613,911	0.000000
	$ -	$ 901,613,911	0.000000
	$ -	$ 901,613,911	0.000000
	$ -	$ 901,613,911	0.000000
Total	$ 3,429,293.00		$ 0.380351

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (DARYL SCHRUNK)

Notice is hereby given that Randolph Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on June 10, 2024 at 8:00 pm at the High School Board Room in Randolph, 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.)	0

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	$ 144,300.00		**$ 144,300.00**
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)*	$ 19,625.00		$ 19,625.00
• *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*	$ 26,695.00		$ 26,695.00
• *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
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 191,620.00**	**$ -**	**$ 191,620.00**

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Randolph Public Schools (14-0045) in Cedar 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 11th day of September, 2024 at 8:00 o'clock, P.M., at the High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,450,825.00	$ 4,894,605.00	$ 6,700,727.00	$ -	$ 3,355,727.00	$ 3,378,788.00
Depreciation	$ 155,138.00	$ 89,750.00	$ 487,058.00		$ 487,058.00	
Employee Benefit	$ 31,496.00	$ 32,000.00	$ 55,326.00	$ -	$ 55,326.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 163,628.00	$ 209,740.00	$ 430,000.00	$ -	$ 430,000.00	
School Nutrition	$ 223,418.00	$ 201,203.00	$ 315,000.00	$ -	$ 315,000.00	
Bond	$ -	$ -	$ 4,000.00	$ -	$ 4,000.00	$ -
Special Building	$ 115,620.00	$ 231,350.00	$ 1,286,916.00		$ 1,236,916.00	$ 50,505.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ 54,397.00	$ 8,926.00	$ 52,907.00	$ -	$ 52,907.00	
Student Fee	$ 2,055.00	$ 2,062.00	$ 30,000.00	$ -	$ 30,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,196,577.00	$ 5,669,636.00	$ 9,361,934.00	$ -	$ 5,966,934.00	$ 3,429,293.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,429,293.00	$ 3,429,293.00

Notice of Special Hearing To Set Final Tax Request

Randolph Public Schools (14-0045) in Cedar 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 11th day of, September 2024 at 8:10 o'clock P.M., at the High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	798,574,991	901,613,911	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	6,496,593.00	3,242,424.00	0.406026	0.359624	6,700,727.00	3,378,788.00	0.374749	-8%	3%
Bond Fund(s) K - 12	4,000.00		0.000000	0.000000	4,000.00	-	0.000000	#DIV/0!	0%
Special Building Fund	1,443,250.00	101,010.00	0.012649	0.011203	1,286,916.00	50,505.00	0.005602	-56%	-11%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Total	7,943,843.00	3,343,434.00	0.418675	0.370827	7,991,643.00	3,429,293.00	0.380351	-9%	1%

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: RANDOLPH PUBLIC SCHOOL
PO BOX 755
RANDOLPH, NE 68771-0755

TAXABLE VALUE LOCATED IN THE COUNTY OF CEDAR

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]
RANDOLPH 45	3	14-0045		456,917,350	2,666,480	381,439,204	0.70

** 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 BECKY DRESDEN, CEDAR 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.

Becky Dresden
(signature of county assessor)

8/15/24
(date)

CC: County Clerk, CEDAR 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}

RANDOLPH PUBLIC SCHOOL

TO: **BOX 755**
RANDOLPH NE 68771-0755

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]
RANDOLPH 45	3	14-0045		224,357,303	923,075	185,177,799	0.50

** 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)* — *(date)* Aug 13, 2024

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 #45 RANDOLPH	3	14-0045		220,339,258	384,025	178,921,227	0.21

** 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.

Dan Duffy
(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)

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

Notice is hereby given, in compliance with Sections 13-501 to 13-513, that the Randolph Public Schools Board of Education will meet on **Wednesday, September 11, 2024 at 8:00 p.m. at the High School Board Room** for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The hearing shall continue until all attendee testimony has concluded. The budget detail is available at the Superintendent's office during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

Notice is hereby given, in compliance with Section 77-1632, that the special hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request will commence immediately upon adjournment of the preceding budget hearing or at 8:10 p.m., whichever is later.

The regular board meeting will commence immediately upon adjournment of the preceding tax request hearing, or at 8:20 p.m., whichever is later. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

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

Notice is hereby given, in compliance with Sections 13-501 to 13-513, that the Randolph Public Schools Board of Education will meet on Wednesday, September 11, 2024 at 8:00 p.m. at the High School Board Room for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The hearing shall continue until all attendee testimony has concluded. The budget detail is available at the Superintendent's office during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

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09.04.24c

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA] ss.
COUNTY OF **Cedar**]

I, Trisha Benton, being first duly sworn on oath, depose and say that I am the editor of the Randolph Times, and that:

Said newspaper is and was printed and published in Randolph in Cedar County, Nebraska, and that said paper is printed in the English language and has a bona fide circulation of more than three hundred copies per week and has been published within said county for more than fifty-two successive weeks prior to the first publication of the attached notice and that said newspaper was printed in whole or in part in an office maintained in Randolph, Cedar County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was printed and published in said newspaper for 1 consecutive weeks in all issues for said newspaper proper; that the first publication of said notice was on the 4th day of September, 20 24, and the last publication was on the 4th day of September, 20 24.

Editor

Subscribed in my presence and sworn to before me this 4th day of September, 2024.

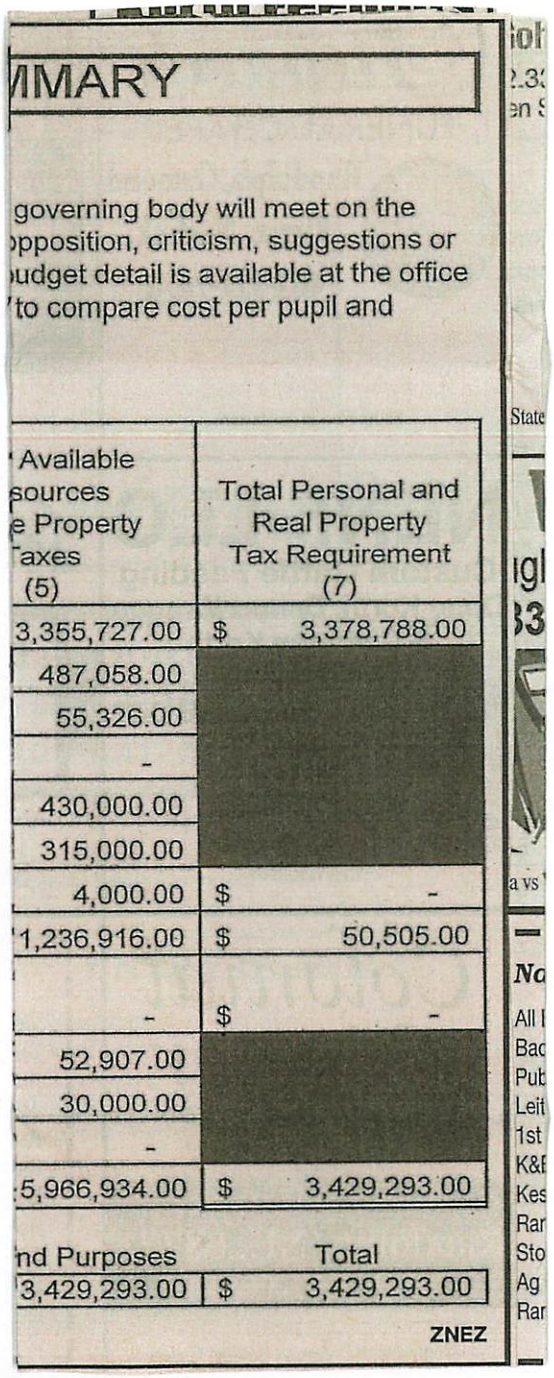
Notary Public

GENERAL NOTARY - State of Nebraska
EMILY DUMP
My Comm. Exp. April 12, 2026

Publication Fees.....$ 22.79

Proofs.....$

TOTAL.....$



MMARY

governing body will meet on the
opposition, criticism, suggestions or
udget detail is available at the office
to compare cost per pupil and

Available sources e Property axes (5)	Total Personal and Real Property Tax Requirement (7)
3,355,727.00	$ 3,378,788.00
487,058.00	
55,326.00	
-	
430,000.00	
315,000.00	
4,000.00	$ -
1,236,916.00	$ 50,505.00
-	$ -
52,907.00	
30,000.00	
-	
5,966,934.00	$ 3,429,293.00

nd Purposes	Total
3,429,293.00	$ 3,429,293.00

ZNEZ

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STATE OF NEBRASKA } ss
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Trisha Benton
Editor

Subscribed in my presence and sworn to before me this 4th day of September, 2024.

Notary Public

GENERAL NOTARY - State of Nebraska
EMILY DUMP
My Comm. Exp. April 12, 2026

Publication Fees.....$ 233.80

Proofs.....$

TOTAL.....$

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA } ss.
County of **Cedar**

CE OF BUDGET HEARING AND BUDGET SUMMARY

Randolph Public Schools (14-0045) in Cedar County, Nebraska

, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the
:00 o'clock, P.M., at the High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or
g to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office
ular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and
icts, go to: https://nep.education.ne.gov

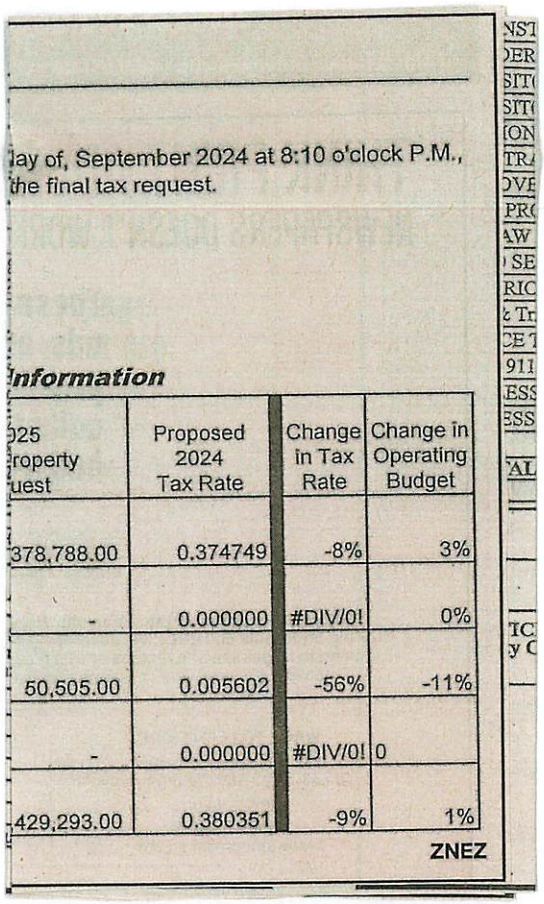
Actual ursements & Transfers 022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
4,450,825.00	$ 4,894,605.00	$ 6,700,727.00	$ -	$ 3,355,727.00	$ 3,378,788.00
155,138.00	$ 89,750.00	$ 487,058.00		$ 487,058.00	
31,496.00	$ 32,000.00	$ 55,326.00	$ -	$ 55,326.00	
-	$ -	$ -		$ -	
163,628.00	$ 209,740.00	$ 430,000.00	$ -	$ 430,000.00	
223,418.00	$ 201,203.00	$ 315,000.00	$ -	$ 315,000.00	
-	$ -	$ 4,000.00	$ -	$ 4,000.00	$ -
115,620.00	$ 231,350.00	$ 1,286,916.00		$ 1,236,916.00	$ 50,505.00
-	$ -	$ -	$ -	$ -	$ -
54,397.00	$ 8,926.00	$ 52,907.00	$ -	$ 52,907.00	
2,055.00	$ 2,062.00	$ 30,000.00	$ -	$ 30,000.00	
-	$ -	$ -	$ -	$ -	
5,196,577.00	$ 5,669,636.00	$ 9,361,934.00	$ -	$ 5,966,934.00	$ 3,429,293.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,429,293.00	$ 3,429,293.00

ZNEZ

Publication Fees.....$ 253.80

Proofs.....$



lay of, September 2024 at 8:10 o'clock P.M.,
the final tax request.

Information

025 roperty uest	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
378,788.00	0.374749	-8%	3%
-	0.000000	#DIV/0!	0%
50,505.00	0.005602	-56%	-11%
-	0.000000	#DIV/0!	0
429,293.00	0.380351	-9%	1%

ZNEZ

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA }ss
COUNTY OF **Cedar**

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Said newspaper is and was printed and published in Randolph in Cedar County, Nebraska, and that said paper is printed in the English language and has a bona fide circulation of more than three hundred copies per week and has been published within said county for more than fifty-two successive weeks prior to the first publication of the attached notice and that said newspaper was printed in whole or in part in an office maintained in Randolph, Cedar County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was printed and published in said newspaper for 1 consecutive weeks in all issues for said newspaper proper; that the first publication of said notice was on the 4th day of September, 20 24, and the last publication was on the 4th day of September, 20 24.

Editor

Subscribed in my presence and sworn to before me this 4th day of September, 20 24.

Notary Public

GENERAL NOTARY - State of Nebraska
EMILY DUMP
My Comm. Exp. April 12, 2026

Publication Fees.....$ 150.30

Proofs.....$

TOTAL.....$

STATE OF NEBRA
COUNTY OF Ceda

I, Trisha Benton, being first duly sv
and say that I am the editor of the Randol
Said newspaper is and was print
Randolph in Cedar County, Nebraska, a
printed in the English language and has a b
more than three hundred copies per week a

Notice of Special Hearing To Set Final Tax Request

Randolph Public Schools (14-0045) in Cedar 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 11th d
at the High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting

	2023-2024	2024-2025	Change
Property Valuations	798,574,991	901,613,911	13%

2023-2024 Budget Information ***2024-2025 Budget I***

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	2024-2(Proposed P Tax Req
General Fund	6,496,593.00	3,242,424.00	0.406026	0.359624	6,700,727.00	3
Bond Fund(s) K - 12	4,000.00		0.000000	0.000000	4,000.00	
Special Building Fund	1,443,250.00	101,010.00	0.012649	0.011203	1,286,916.00	
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	
Total	7,943,843.00	3,343,434.00	0.418675	0.370827	7,991,643.00	3

Notary Public

GENERAL NOTARY - State of Neb
EMILY DUMP
My Comm. Exp. April 12, 2

Publication Fees .....$ 150.3

Proofs .....$

TOTAL.....$

MINUTES OF PUBLIC HEARING ON
2024-2025 FINAL TAX REQUEST AND 2024-2025 BUDGET
BOARD OF EDUCATION
8:00 P.M, WEDNESDAY SEPTEMBER 11th, 2024

BOARD MEMBERS
Paul Schmit, Presiding Officer
Jim Scott, Vice President
Sandy Owens, Secretary-Board of Education
Lisa Linville
Cody Backer
Lucas Miller

Superintendent of Schools
Daryl Schrunk

The hearing to set the final 2024-2025 budget of the Randolph School District was called to order at 8:00 p.m. by President Paul Schmit on September 11th, 2024, with the following present: Members: Paul Schmit, Jim Scott, Sandy Owens, Cody Backer, Lisa Linville, Lucas Miller Superintendent Schrunk, Principal Beacom, Principal Bartels, Tiffany Kalin recording secretary.

President, Paul Schmit announced and informed the public that a current copy of the open meetings act is posted in the board room.

Motion was made by Backer and seconded by Owens to hereby determine that this meeting was preceded by notice being published in the Randolph Times on September 4th, 2024 and is hereby duly convened in open session. On roll call vote motion carried 6-0.

Everyone joined in the pledge of allegiance to the flag.

Superintendent Schrunk and Randolph School Board opened the hearing for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to adopting the 2024-2025 budget.

The hearing adjourned at 8:09 p.m.

The hearing to set the final 2024-2025 tax request of the Randolph School District was called to order at 8:10 p.m. by President Paul Schmit on September 11th, 2024, with the following present: Members: Paul Schmit, Jim Scott, Sandy Owen, Cody Backer, Lisa Linville, Lucas Miller, Superintendent Schrunk, Principal Beacom, Principal Bartels, Tiffany Kalin recording secretary.

Motion was made by Linville and seconded by Miller to hereby determine that this meeting was preceded by notice being published in the Randolph Times on September 4th, 2024, and is hereby duly convened in open session. On roll call vote motion carried 6-0.

Superintendent Schrunk and Randolph School Board opened the hearing for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to setting the final tax request for the 2024-2025 school year.

The hearing adjourned at 8:17 p.m.

I, the undersigned, the duly qualified and acting Recording Secretary of the Randolph Board of Education, Randolph, Nebraska, hereby certify, that the attached and foregoing minutes are a true and correct copy of a meeting of the Randolph Board of Education, held in open session at Randolph, Nebraska on the 11th day of September 2024 which meeting was preceded by published notice.

Respectfully Submitted
Tiffany Kalin
Recording Secretary

President_____ Date_____

Secretary_____ Date_____

MINUTES OF REGULAR BOARD MEETING
BOARD OF EDUCATION
8:00 P.M, WEDNESDAY, September 11th, 2024

BOARD MEMBERS
Paul Schmit, Presiding Officer
Jim Scott, Vice President
Sandy Owens, Secretary/Treasurer-Board of Education
Lisa Linville
Cody Backer
Lucas Miller

Superintendent of Schools
Daryl Schrunk

The regular meeting of the Randolph Board of Education was called to order at 8:20 p.m. by Paul Schmit on September 11th, 2024, with the following present: Members: Paul Schmit, Sandy Owens, Jim Scott, Cody Backer, Lisa Linville, Lucas Miller, Superintendent Schrunk, Principal Beacom, Principal Bartels and Tiffany Kalin recording secretary.

Paul Schmit announced and informed the public that a current copy of the open meetings act is posted in the boardroom.

Motion was made by Owens and seconded by Scott to hereby determine that this meeting was preceded by published notice in the September 4th, 2024, Randolph Times and is hereby duly convened in open session. On roll call vote motion carried 6-0.

Motion was made by Scott and seconded by Miller to approve the regular meeting minutes of August 12th, 2024. On roll call vote motion carried 6-0.

Motion was made by Miller and seconded by Backer to approve the September 2024 claims. On roll call vote motion carried 6-0.

Motion was made by Miller and seconded by Linville to adopt the 2024-25 proposed budget. On roll call vote motion carried 6-0.

Motion was made by Schmit and seconded by Owens in adopting a resolution to set the 2024-25 Final Tax Request for the General Fund in the amount of $3,378,788.00; and the Special Building Fund in the amount of $50,505.00. On roll call vote motion carried 6-0.

Motion was made by Linville and seconded by Backer to approve a General Fund transfer to the Employee Benefit Fund of $19,000.00 for workers compensation premiums for the 2024-25 school year. On roll call vote motion carried 6-0.

Motion was made by Owens and seconded by Scott to approve the Superintendents goals for the 2024-25 school year. On roll call vote motion carried 6-0.

Motion was made by Scott and seconded by Backer to approve the resignation of Mr. Engel. On roll call vote motion carried 6-0.

K-6 Principal Beacom, 7-12 Principal Bartels and Superintendent Schrunk gave their monthly reports to the board.

Meeting was adjourned at 9:13 p.m.

Notice is hereby given that at the next regular meeting of the Randolph Board of Education on Monday, October 14th, 2024, at 8:00 p.m. An agenda is kept continually current and is available for public inspection in the Superintendent's Office during regular office hours.

I, the undersigned, the duly qualified and acting Recording Secretary of the Randolph Board of Education, Randolph, Nebraska, hereby certify that the attached and foregoing minutes are a true and correct copy of a meeting of the Randolph Board of Education, held in open session at Randolph, Nebraska on the 11th day of September 2024 which meeting was preceded by published notice.

Respectfully Submitted
Tiffany Kalin
Recording Secretary

President_____ Date_____

Secretary_____ Date_____

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. __09/11/2024__

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

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

General Fund:	$	3,378,788.00
Bond Fund:	$	-
Special Building Fund:	$	50,505.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 12.9 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 0.370827 per $100 of assessed value.

4. Randolph Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.380351 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Randolph Public Schools will increase (or decrease) last year's budget by 0.6 percent.

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

Motion by Paul Schmit, seconded by Sandy Owens to adopt Resolution #**9/11/2024**.

Voting yes were:	Voting no were:
Cody Backer	
Lisa Linville	
Lucas Miller	
Sandy Owens	
Paul Schmit	
Jim Scott	

Dated this **11th** day of **September**, 2024

District Number: 14-0045-000
District Name: RANDOLPH PUBLIC SCHOOLS
District Phone: (402)337-0252

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	5,923,827
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	**A-355**	0
Total Adjusted Budget Authority	A-361	5,923,827
Total Allowable Budget Authority	A-780	5,923,827

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**	6,700,727
2024/25 Special Grant Funds	B-110	0
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	776,900
2024/25 General Fund Lid Exclusions	**B-130**	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,923,827
2024/25 Unused Budget Authority	B-150	0

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

Total Unused Budget Authority

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

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

Additional Budget Authority Approved by Patron

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

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	3,015,327
2024/25 General Fund Necessary Cash Reserve	C-300	0
2024/25 Depreciation Fund Total Requirements	C-310	487,058
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	487,058

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	901,613,911

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	3,519,134
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	3,519,134
2024/25 Property Tax Request General Fund	D-210	3,378,788
2024/25 Property Tax Request Special Building Fund	D-220	50,505
2024/25 Total Property Tax Request	D-230	3,429,293
2024/25 Unused Property Tax Request Authority	D-240	89,841
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	89,841

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Randolph Public Schools — SUBDIVISION NAME

Cedar — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 1 - Wakefield NE	8/17/23 to 5/14/24	Psychological, Occupational and Physical Therapy, Vision and Speech contracted services.
Laurel-Concord-Coleridge	8/28/23 to 5/23/24	Level III Program for special education services

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Randolph Public Schools	Cedar
SUBDIVISION NAME	COUNTY

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

Randolph Public Schools

"Where Tomorrow is Built Today"

September 16, 2024

To: Auditor of Public Accounts, Room 2307, State Capitol, Lincoln, NE 68509-8917
Cedar County Clerk, 101 S Broadway Ave, Hartington, NE 68739
Pierce County Clerk, 111 W Court St, Pierce, NE 68767
Wayne County Clerk, 510 N Pearl St, Wayne, NE 68787
Nebraska Dept. of Education, School Finance Department, Box 94987, Lincoln, NE 68509-4987

From: Daryl Schrunk, Superintendent, Randolph Public Schools, School District #14-0045, 207 N Pierce Street, PO Box 755, Randolph, NE 68771

RE: 2024/2025 School District Budget Documentation

Included with this letter are copies of budget materials for Cedar County School District 14-0045. These budget documents include:

1) 2024/25 School District Budget Document with supporting documents
2) Certification of Valuation for Cedar County School District 14-0045
3) Affidavit of Proof of the 2024/25 Budget Meeting
4) Affidavit of Proof of the 2024/25 Property Tax Request Hearing
5) Minutes of the Meeting with approval of 2024/25 Budget and Tax Request
6) 2024/25 Property Tax Request Resolution
7) Nebraska Department of Education Budget Form LC2 and supporting documents

Thank you. Please let me know if you need additional documentation.

Sincerely,

Daryl Schrunk

Daryl Schrunk
Superintendent
Randolph Public Schools
207 N Pierce Street
PO Box 755
Randolph, NE 68771
(402) 337-0252
daryl.schrunk@rcards.org