2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 72-0032 **Class #: III**

Shelby-Rising City Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Polk 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	$ -	$ 5,489,909.00	$ 5,489,909.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 902,000.00		$ 902,000.00
Special Building Fund	$ -	$ 46,732.00	$ 46,732.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 902,000.00	$ 5,536,641.00	$ 6,438,641.00

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

$ 9,715,000.00	Principal
$ 1,107,103.75	Interest
$ 10,822,103.75	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 934,612,719

*(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 # 72-0032
Shelby-Rising City 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	2,828,413.00	5,749,873.00	5,435,010.00	11,184,883.00	1,502,894.00	8,202,822.00	9,705,716.00	1,479,167.00	11,184,883.00
Depreciation	296,935.00	598,135.00		598,135.00			598,135.00		598,135.00
Employee Benefit	32,471.00	82,471.00		82,471.00			82,471.00	-	82,471.00
Contingency	-	-		-			-		-
Activities	210,460.00	471,960.00		471,960.00			471,960.00	-	471,960.00
School Nutrition	50,168.00	352,368.00		352,368.00			352,368.00	-	352,368.00
Bond	1,051,347.00	1,067,547.00	892,980.00	1,960,527.00			1,960,527.00	-	1,960,527.00
Special Building	70,615.00	71,795.00	46,265.00	118,060.00			118,060.00		118,060.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	4,540,409.00	8,394,149.00	6,374,255.00	14,768,404.00	1,502,894.00	8,202,822.00	13,289,237.00	1,479,167.00	14,768,404.00

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)	5,435,010.00	892,980.00	46,265.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	54,899.00	9,020.00	467.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,489,909.00	902,000.00	46,732.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,130,930.00	$ 250,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,000,000.00	200,000.00	4,615.00	-

County-District # 72-0032

Shelby-Rising City 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	2,167,235.00	5,719,708.00	4,631,978.00	10,351,686.00	937,261.00	6,586,012.00	7,523,273.00	2,828,413.00
Depreciation	496,935.00	496,935.00		496,935.00			200,000.00	296,935.00
Employee Benefit	23,471.00	73,471.00		73,471.00			41,000.00	32,471.00
Contingency	-	-		-			-	-
Activities	196,960.00	470,460.00		470,460.00			260,000.00	210,460.00
School Nutrition	86,968.00	339,168.00		339,168.00			289,000.00	50,168.00
Bond	949,509.00	1,054,309.00	909,091.00	1,963,400.00			912,053.00	1,051,347.00
Special Building	60,212.00	68,992.00	41,623.00	110,615.00			40,000.00	70,615.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,981,290.00	8,223,043.00	5,582,692.00	13,805,735.00	937,261.00	6,586,012.00	9,265,326.00	4,540,409.00

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	
$	250,000.00

County-District # 72-0032

Shelby-Rising City Public Schools

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,859,837.00	5,003,204.00	4,535,824.00	9,539,028.00	784,095.00	6,287,698.00	7,071,793.00	2,467,235.00
Depreciation	760,040.00	819,654.00		819,654.00			322,719.00	496,935.00
Employee Benefit	24,583.00	72,447.00		72,447.00			48,976.00	23,471.00
Contingency	-	-		-			-	-
Activities	177,601.00	446,371.00		446,371.00			249,411.00	196,960.00
School Lunch	104,613.00	347,551.00		347,551.00			260,583.00	86,968.00
Bond	937,491.00	1,048,794.00	801,580.00	1,850,374.00			900,865.00	949,509.00
Special Building	210,025.00	216,454.00	37,809.00	254,263.00			194,051.00	60,212.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 5,074,190.00	7,954,475.00	5,375,213.00	13,329,688.00	784,095.00	6,287,698.00	9,048,398.00	4,281,290.00

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	
$	257,051.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**helby-Rising City Public Schools**
ADDRESS	**650 North Walnut Street**
CITY & ZIP CODE	**Shelby & 68662**
TELEPHONE	**402-527-5946**
WEBSITE	**www.shelby.esu7.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Geoff Ruth	Tucker Tejkl	Tucker Tejkl
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE		402-527-5946	402-527-5946
EMAIL ADDRESS	gruth@shelby.esu7.org	ttejkl@shelby.esu7.org	ttejkl@shelby.esu7.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
- [ ] Preparer

Shelby-Rising City Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ ~~6,137,094.00~~ 5,228,003
*(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

16,823,981.00 (2024 Real Growth Value per Assessor) / 803,101,161.00 (Prior Year Total Real Property Valuation per Assessor) = 2.09 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.09 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ ~~251,007.14~~ 213,825.32

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$** ~~6,388,101.14~~ 5,441,828.32
(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) $ 5,536,641.00
(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 # 72-0032

Shelby-Rising City 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**	$ 96,418.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 96,418.00

Shelby-Rising City 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	5,489,909.00	902,000.00	46,732.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	902,000.00		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	902,000.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,489,909.00	-	46,732.00	-
14	Assessed Valuation	934,612,719	934,612,719	934,612,719	934,612,719
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.587399	0.000000	0.005000	0.000000
16	Total Levy for Compliance	0.592399			

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	$ 5,489,909.00	$ 934,612,719	0.587399
Special Building Fund	$ 46,732.00	$ 934,612,719	0.005000
Bond Fund	$ 902,000.00	$ 934,612,719	0.096511
Bond Fund	$ -	$ 934,612,719	0.000000
Bond Fund	$ -	$ 934,612,719	0.000000
QCPUF Fund	$ -	$ 934,612,719	0.000000
QCPUF Fund	$ -	$ 934,612,719	0.000000
	$ -	$ 934,612,719	0.000000
	$ -	$ 934,612,719	0.000000
	$ -	$ 934,612,719	0.000000
	$ -	$ 934,612,719	0.000000
	$ -	$ 934,612,719	0.000000
	$ -	$ 934,612,719	0.000000
Total	$ 6,438,641.00		$ 0.688910

Must agree to Cover

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

Notice is hereby given that Shelby-Rising City Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December, 14th 2022 at 7pm at the School's Conference Room (402) in Shelby, 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	$ 131,500.00		**$ 131,500.00**
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)*	$ 26,873.28		$ 26,873.28
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	$ 23,051.95		$ 23,051.95
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*	$ 75.00		$ 75.00
• *Relocation reimbursement*	$ 480.00		$ 480.00
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 181,980.23**	**$ -**	**$ 181,980.23**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Shelby-Rising City Public Schools — **Polk**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Village of Shelby & Shelby-Rising City Public Schools	9/1/24 to 8/31/25	Both parties will split the cost of running the library located on the school campus. Cost will be split 50/50.
ESU 7 & Shelby-Rising City Public Schools	9/1/24 to 8/31/25	Educational Services

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Shelby-Rising City Public Schools	Polk
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}

TO: SHELBY PUBLIC SCHOOLS #32
C/O TUCKER TEJKL
650 N WALNUT
SHELBY NE 68662

TAXABLE VALUE LOCATED IN THE COUNTY OF BUTLER

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]
SHELBY 32	3	72-0032		373,481,954	5,693,590	340,708,454	1.67

** 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 VICKIE DONOGHUE, BUTLER 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.

VICKIE DONOGHUE
(signature of county assessor)

8/12/2024
(date)

CC: County Clerk, BUTLER County
CC: County Clerk where school district is headquartered, if different county, POLK County

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

TO: SHELBY PUBLIC SCHOOL #32
C/O TUCKER TEJKL
650 N WALNUT
SHELBY NE 68662

TAXABLE VALUE LOCATED IN THE COUNTY OF BUTLER

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SHELBY-RISING CITY 32 BON		72-0032	373,481,954

I VICKIE DONOGHUE, BUTLER 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.

VICKIE DONOGHUE
(signature of county assessor)

8/12/2024
(date)

CC: County Clerk, BUTLER County
CC: County Clerk where school district is headquartered, if different county, POLK County

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: SHELBY-RISING CITY SCHOOL
ATTN: SUPERINTENDENT
PO BOX 218
SHELBY, NE 68662

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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]
SHELBY/RISING CITY 32	3	72-0032		561,130,765	11,130,391	462,392,707	2.41

** 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 JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

August 14, 2024
(date)

CC: County Clerk, POLK County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

TO: **SHELBY-RISING CITY SCHOOL**
ATTN: SUPERINTENDENT
PO BOX 218
SHELBY, NE 68662

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SHELBY/RISING CITY 32 BON		72-0032	561,130,765

I JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

August 14, 2024
(date)

CC: County Clerk, POLK 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)

Board of Education Tax Hearing Meeting

Wednesday, September 11, 2024 5:30 PM
Shelby-Rising City School Conf. Room 402, 650 N. Walnut, Shelby, NE 68662-0218

Kasey Hopwood:	Absent
Joe Noyd:	Present
Geoffrey Ruth:	Present
Heath Vrbka:	Present
Chris Whitmore:	Present
Crystal Zimmerman:	Present

Geoff Ruth made the motion to excuse Kasey Hopwood. Heath Vrbka seconded that motion.

1. **Call to Order**
Speaker(s): Board President

Action(s):
Meeting called to order at 5:31 pm. Geoff Ruth made a motion to excuse Kasey Hopwood. Heath Vrbka seconded the motion. Passed with a motion by Geoffrey Ruth and a second by Heath Vrbka.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Heath Vrbka:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

2. **Pledge of Allegiance**

3. **Announce Open Meeting Act Posting and Location**
Speaker(s): Board President

4. **Recognition of Visitors**

5. **Discussion Items**

5.1. Item #1: Conduct Hearing on the 2024-2025 Budgets of Expenses (This Hearing covers the General Fund, Depreciation Fund, Activities Fund, School Nutrition Fund, School Band Fund, and Building Fund)

6. **Adjournment**
Speaker(s): Board President

Action(s):
Heath Vrbka made the motion to adjourn at 5:42pm Passed with a motion by Heath Vrbka and a second by Geoffrey Ruth.

Voting Detail:

Kasey Hopwood:	Absent
Joe Noyd:	Yea
Geoffrey Ruth:	Yea

Heath Vrbka:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 5, Nay: 0, Absent: 1

Constance A Moore

Board Secretary

Board of Education Tax Asking Meeting

Wednesday, September 11, 2024 5:45 PM
Shelby-Rising City School Conf. Room 402, 650 N. Walnut, Shelby, NE 68662-0218

Kasey Hopwood:	Present
Joe Noyd:	Present
Geoffrey Ruth:	Present
Heath Vrbka:	Present
Chris Whitmore:	Present
Crystal Zimmerman:	Present

Geoff Ruth called the meeting to order at 5:44 pm

1. **Call to Order** — **Speaker(s):** Board President
2. **Announce Open Meeting Act Posting and Location** — **Speaker(s):** Board President
3. **Recognition of Visitors**
4. **Discussion Items**

4.1. Item #1: Conduct Hearing on the Property Tax Levy for the 2024-2025 fiscal year for the General Fund, School Bond, and Building Fund.

5. **Adjournment** — **Speaker(s):** Board President

Action(s):
Kasey Hopwood motions to adjourn the meeting. Crystal Zimmerman second the motion. Passed with a motion by Kasey Hopwood and a second by Crystal Zimmerman.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Heath Vrbka:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

Constance A Moon
Board Secretary

Board of Education Meeting

Wednesday, September 11, 2024 6:00 PM
Shelby-Rising City School Conf. Room 402, 650 N. Walnut, Shelby, NE 68662-0218

Kasey Hopwood:	Present
Joe Noyd:	Present
Geoffrey Ruth:	Present
Heath Vrbka:	Present
Chris Whitmore:	Present
Crystal Zimmerman:	Present

1. **Call to Order** — **Speaker(s):** Board President

Action(s):
Geoff Ruth made a motion to call the meeting to order at 5:51 pm. Crystal Zimmerman seconded the motion. Passed with a motion by Geoffrey Ruth and a second by Crystal Zimmerman.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Heath Vrbka:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

2. **Pledge of Allegiance**

3. **Announce Open Meeting Act Posting and Location** — **Speaker(s):** Board President

4. **Recognition of Visitors**

4.1. #1: New Staff Member Introductions

4.2. #2: New Student Board Member (Oath of Office)

5. **Consent Agenda**

5.1. Minutes

Action(s):
Motion to approve consent agenda. Passed with a motion by Heath Vrbka and a second by Chris Whitmore.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Heath Vrbka:	Yea
Chris Whitmore:	Yea

Crystal Zimmerman: Yea

Voting Summary: Yea: 6, Nay: 0

5.2. Treasurers Report

6. **Administrative Reports**

6.1. Athletic Director/Activities Director Report

6.2. Elementary Principals Report

6.3. Secondary Principals Report

6.4. Superintendents Report

https://secure.smore.com/n/sp6nm

7. **District Reports**

7.1. Technology Report

7.2. Maintenance/Facilities/Transportation Report

7.3. Board/Committee Report

8. **Discussion Items**

8.1. Item #1: State Education Conference (November 20th-22nd). Who is interested in going?

8.2. Item #2: Discussion about the services that were utilized by ESU #7 and the savings we had because of them ($74,800)

8.3. Item #3: KVAC alumni board subscription purchase for our Alumni Board (next board meeting).

9. **Action Items**

9.1. Item #1: Take all necessary action with regard to adoption of the 2024-2025 School Term Budget for the General Fund, Depreciation Fund, Activities Fund, School Nutrition Fund, and Special Building Fund for Shelby-Rising City Public Schools - District 72-0032

Action(s):

9.1. Item #1: Take all necessary action with regard to adoption of the 2024-2025 School Term Budget for the General Fund, Depreciation Fund, Activities Fund, School Nutrition Fund, and Special Building Fund for Shelby-Rising City Public Schools - District 72-0032 Passed with a motion by Heath Vrbka and a second by Joe Noyd.

Voting Detail:

Kasey Hopwood: Yea

Joe Noyd: Yea

Geoffrey Ruth: Yea

Heath Vrbka: Yea

Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

9.2. Item #2: Take all necessary action with regard to approval of the Tax Request Resloution for the 2024-2025 School Term for the General Fund, Bond Fund, and Special Building Fund for Shelby-Rising City Public Schools - District 72-0032

Action(s):

9.2. Item #2: Take all necessary action with regard to approval of the Tax Request Resloution for the 2024-2025 School Term for the General Fund, Bond Fund, and Special Building Fund for Shelby-Rising City Public Schools - District 72-0032 Passed with a motion by Kasey Hopwood and a second by Chris Whitmore.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Heath Vrbka:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

9.3. Item #3: Accept the resignation of Jovanna Jefferson

Action(s):

9.3. Item #3: Accept the resignation of Jovanna Jefferson Passed with a motion by Kasey Hopwood and a second by Crystal Zimmerman.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Heath Vrbka:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

10. **Set Dates**

11. **Executive Session**

Action(s):

Motion to move into executive session at 6:36 pm to protect the reputation of an employee. Passed with a motion by Geoffrey Ruth and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea

Geoffrey Ruth:	Yea
Heath Vrbka:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

Geoff Ruth made a motion to close the executive session at 6:51 pm. Crystal Zimmerman seconded the motion Passed with a motion by Geoffrey Ruth and a second by Crystal Zimmerman.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Heath Vrbka:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

12. **Adjournment**

Speaker(s): Board President

Action(s):

Motion to adjourn at 6:54pm. Passed with a motion by Geoffrey Ruth and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Heath Vrbka:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

Constance A Moon

Board Secretary

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 9-11-24

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

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

General Fund:	$	5,489,909.00
Bond Fund:	$	902,000.00
Special Building Fund:	$	46,732.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 11.15 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 0.656645 per $100 of assessed value.

4. Shelby-Rising City Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.68891 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Shelby-Rising City Public Schools will increase (or decrease) last year's budget by 2.13 percent.

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

Motion by Kasey Hepwood, seconded by Chris Whitmore to adopt Resolution # 9-11-24

Voting yes were:

Chris Whitmore
Scott T. Rutt
Heath Kubka
Joe Chard
Kasey Hepwood
Chris Whitmore
Chris Zimmerman

Voting no were:

Dated this 11th 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 **Polk County School District 72-0032**, commonly known as **Shelby-Rising City 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 seven percent (7%).

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

Said Resolution was adopted by the Board of Education by a vote of 6 to 0 on the 19th day of August, 2024.

Gary T. Ruth

President of the Board of Education

ATTEST:

Secretary of the Board of Education

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shelby-Rising City Public Schools (72-0032) in Polk 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 11 day of September, 2024 at 5:30 o'clock, P.M., at Room 402 in Shelby-Rising City Public Schools for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,071,793.00	$ 7,523,273.00	$ 9,705,716.00	$ 1,479,167.00	$ 5,749,873.00	$ 5,489,909.00
Depreciation	$ 322,719.00	$ 200,000.00	$ 598,135.00		$ 598,135.00	
Employee Benefit	$ 48,976.00	$ 41,000.00	$ 82,471.00	$ -	$ 82,471.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 249,411.00	$ 260,000.00	$ 471,960.00	$ -	$ 471,960.00	
School Nutrition	$ 260,583.00	$ 289,000.00	$ 352,368.00	$ -	$ 352,368.00	
Bond	$ 900,865.00	$ 912,053.00	$ 1,960,527.00	$ -	$ 1,067,547.00	$ 902,000.00
Special Building	$ 194,051.00	$ 40,000.00	$ 118,060.00		$ 71,795.00	$ 46,732.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,048,398.00	$ 9,265,326.00	$ 13,289,237.00	$ 1,479,167.00	$ 8,394,149.00	$ 6,438,641.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 902,000.00	$ 5,536,641.00	$ 6,438,641.00

Notice of Special Hearing To Set Final Tax Request

Shelby-Rising City Public Schools (72-0032) in Polk 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 11 day of, September 2024 at Immediately following the Tax Hearing o'clock P.M., at Room 402 in Shelby-Rising City Public Schools 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	840,851,569	934,612,719	11%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,287,174.00	5,185,960.00	0.616751	0.554878	9,705,716.00	5,489,909.00	0.587399	-5%	5%
Bond Fund(s) K - 12	1,950,004.00	909,091.00	0.108116	0.097269	1,960,527.00	902,000.00	0.096511	-11%	1%
Special Building Fund	301,479.00	42,043.00	0.005000	0.004498	118,060.00	46,732.00	0.005000	0%	-61%
Total	11,538,657.00	6,137,094.00	0.729867	0.656645	11,784,303.00	6,438,641.00	0.688910	-6%	2%

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss.
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

5 day of September, 2024.

over for notice

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me this 9 day of September, 2024.

Sandra Thompson
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2026

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shelby-Rising City Public Schools (72-0032) in Polk 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 11 day of September, 2024 at 5:30 o'clock, P.M. at Room 402 in Shelby-Rising City Public Schools 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)
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Depreciation	$ 322,719.00	$ 200,000.00	$ 698,135.00		$ 698,135.00	
Employee Benefit	$ 48,976.00	$ 41,000.00	$ 82,471.00	$ -	$ 82,471.00	
Contingency	$	$	$		$ -	
Activities	$ 249,411.00	$ 260,000.00	$ 471,960.00	$ -	$ 471,960.00	
School Nutrition	$ 280,583.00	$ 289,000.00	$ 352,366.00	$ -	$ 352,366.00	
Bond	$ 900,865.00	$ 912,053.00	$ 1,990,527.00	$ -	$ 1,097,647.00	$ 902,000.00
Special Building	$ 194,051.00	$ 40,000.00	$ 118,060.00		$ 71,795.00	$ 46,732.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,049,398.00	$ 9,265,326.00	$ 13,269,237.00	$ 1,479,167.00	$ 8,394,149.00	$ 6,438,641.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 902,000.00	$ 5,536,641.00	$ 6,438,641.00

ZNEZ

Notice of Budget Hearing And Budget Summary

Notice is hereby given that a special meeting of the Board of Education of the School District of Shelby-Rising City, in the Counties of Polk and Butler, in the State of Nebraska, Shelby-Rising City School District No. 32 of Polk County, Nebraska, will be held at 5:30 p.m. on the 11th day of September, 2024, at Shelby-Rising City High School, Room 402 (door 15), which meeting will be open to the public. This meeting will be to discuss the 24-25 school budget for the fiscal year. An agenda, kept continuously current, is available for public inspection at the District Office, 650 N. Walnut St., Shelby, NE or online at http://www.shelby.esu7.org

Tucker Tejkl, Superintendent

ZNEZ

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss.
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

29 day of August, 2024.

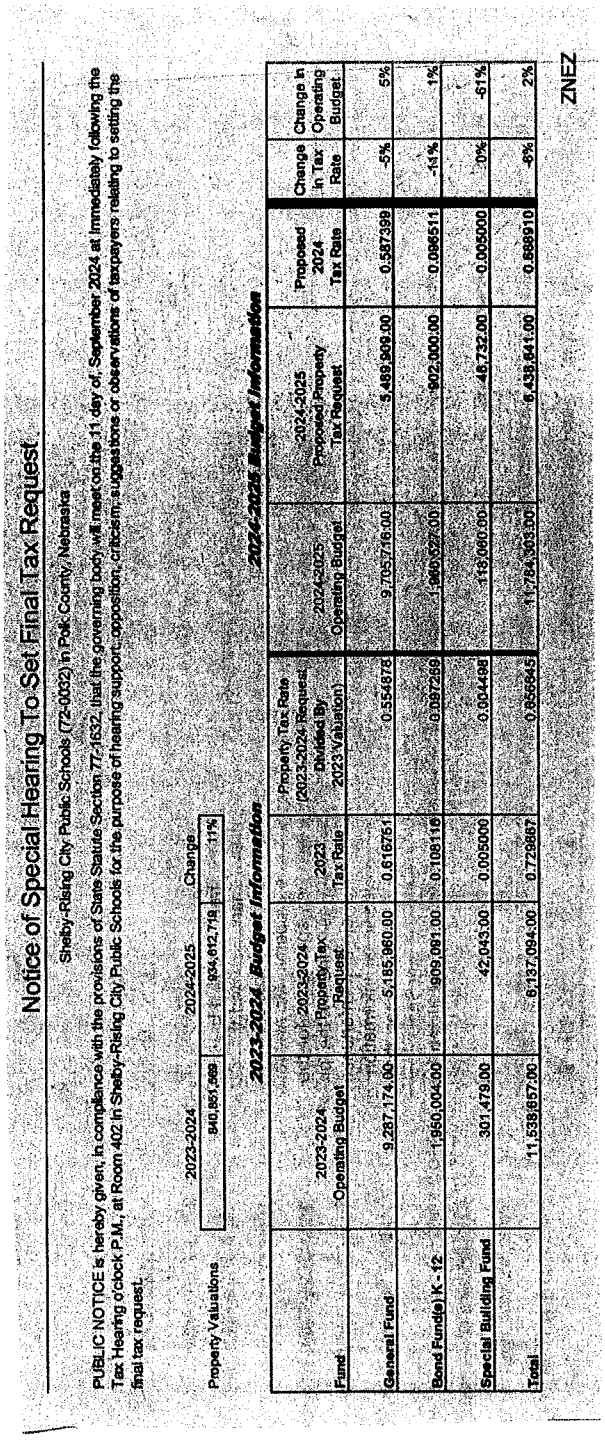
Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me this 9 day of September, 2024.

Sandra Thompson
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2026



Notice of Special Hearing To Set Final Tax Request

Shelby-Rising City Public Schools (72-0032) in Polk 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 11 day of September, 2024 at Immediately following the Tax Hearing o'clock P.M., at Room 402 in Shelby-Rising City Public Schools 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	840,851,569	934,612,719	11%

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

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,287,174.00	5,185,960.00	0.616761	0.554878	9,705,716.00	5,489,909.00	0.587399	-5%	5%
Bond Fund(s) K - 12	1,950,004.00	909,091.00	0.108116	0.097269	1,960,527.00	902,000.00	0.096511	-11%	1%
Special Building Fund	301,479.00	42,043.00	0.005000	0.004498	118,060.00	46,732.00	0.005000	0%	-61%
Total	11,538,657.00	6,137,094.00	0.729877	0.656645	11,784,303.00	6,438,641.00	0.688910	-6%	2%

ZNEZ

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss.
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

5 day of September, 2024.

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me this 9 day of September, 2024.

Sandra Thomps
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 19, 2025

NOTICE OF HEARING

Notice of Special Hearing To Set Final Tax Request Summary

Notice is hereby given that a special meeting of the Board of Education of the School District of Shelby-Rising City, in the Counties of Polk and Butler, in the State of Nebraska, Shelby-Rising City School District No. 32 of Polk County, Nebraska, will be held Immediately Following the Tax Hearing Special Board Meeting on the 11th day of September, 2024, at Shelby-Rising City High School, Room 402 (door 15), which meeting will be open to the public. This meeting will be to set the final tax request for the 24-25 school budget for the fiscal year. An agenda, kept continuously current, is available for public inspection at the District Office, 650 N. Walnut St., Shelby, NE or online at http://www.shelby.esu7.org

Tucker Tejkl, Superintendent

ZNEZ

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss.
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

29 day of August, 2024.

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me this 9 day of September, 2024.

Sandra Thomps
Notary Public

Printer's fee $ _____
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GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2026

The Banner-Press
SCAN THE QR CODE TO PLACE AN AD

MARKETPLACE

TO PLACE AN AD - SELF-SERVE: https://columbustelegram.com/place_an_ad **Call:** 402-204-7009
LEGALS AND PUBLIC NOTICE: legals@columbustelegram.com **Call:** 402-204-7009
OBITUARIES: obits@columbustelegram.com **Call:** 402-563-7550
CLASSIFIEDS: ads@columbustelegram.com **Call:** 402-204-7009
SHOP LOCAL / BUSINESS DIRECTORY: https://columbustelegram.com/places

BUTLER COUNTY
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of Section 13-501 to 13-512, R.R.S. 1943, that the governing bod will meet on the 11th day of September 2024 at 6:00 o'clock PM at the Butler County Courthouse, 451 N 5th Street, David City, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

Funds	Actual Disbursements 2022-2023 (1)	Actual Disbursements 2023-2024 (2)	Proposed Disbursements 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Real & Personal Property Tax Requirements (6)
GENERAL FUND	6,898,611.70	6,898,611.70	7,862,736.41	500,000.00	3,382,487.82	4,944,489.79
ROAD FUND	3,484,272,.06	3,516,694.79	4,014,300.00	300,000.00	4,314,300.00	0.00
HIGHWAY BRIDGE BUYBACK	131,598.00	430,583.00	604,425.67	0.00	604,425.67	0.00
SPECIAL ROAD FUND	0.00	399,956.00	2,224,079.57	0.00	2,224,079.57	0.00
COMMUNICATION EQUIPMENT SINKING	0.00	34,472.80	40,527.20	0.00	40,527.20	0.00
EQUIPMENT SINKING FUND	15,009.98	114,127.99	241,094.97	0.00	241,094.97	0.00
CHILD SUPPORT INCENTIVE FUND	0.00	0.00	17,684.67	0.00	17,684.67	0.00
VISITOR'S PROMOTION	1,200.00	2,824.00	20,384.08	0.00	20,384.08	0.00
VISITOR'S IMPROVEMENT FUND	7,500.00	0.00	9,250.77	0.00	9,250.77	0.00
ROD PRESERVATION FUND	5,257.77	6,634.81	18,216.46	0.00	18,216.46	0.00
RELIEF/MEDICAL	6,400.00	1,134.39	0.00	0.00	0.00	0.00
VETERAN'S AID	0.00	2,800.00	24,413.92	0.00	24,413.92	0.00
RURAL TRANSIT SERVICE FUND	95,598.91	120,663.09	153,788.00	15,000.00	168,788.00	0.00
SENIOR SERVICES PROGRAM FUND	193,529.27	191,146.83	201,905.00	30,000.00	231,905.00	0.00
SENIOR SERVICES SAVINGS FUND	11,743.53	8,206.57	75,856.98	0.00	75,856.98	0.00
OPIOID RECOVERY FUND	0.00	0.00	18,366.72	0.00	18,366.72	0.00
STOP PROGRAM FUND	945.00	1,043.00	32,607.72	0.00	32,607.72	0.00
DRUG LAW ENFORCEMENT AND EDUCATION	0.00	0.00	7,092.03	0.00	7,092.03	0.00
PROBLEM SOLVING COURT	776.19	964.58	5,000.00	0.00	5,000.00	0.00
FEDERAL DRUG LAW ENFORCEMENT	0.00	0.00	966.00	0.00	966.00	0.00
D.A.R.E.	0.00	0.00	1,000.00	0.00	1,000.00	0.00
CANINE (K-9)	0.00	0.00	3,289.66	0.00	3,289.66	0.00
DISASTER FUND	0.00	0.00	27,917.76	0.00	27,917.76	0.00
AMERICAN RESCUE PLAN ACT FUND	836,766.74	282,875.06	468,742.32	0.00	468,742.32	0.00
INHERITANCE TAX	603,797.19	600,000.00	6,548,136.90	0.00	6,548,136.90	0.00
911 EMERGENCY MANAGEMENT	447,168.86	377,564.66	464,000.00	0.00	464,000.00	0.00
911 WIRELESS SERVICE FUND	47,309.67	56,544.18	58,976.52	0.00	58,976.52	0.00
911 WIRELESS SERVICE HOLDING FUND	0.00	0.00	189,592.42	0.00	189,592.42	0.00
AG SOCIETY BUILDING FUND	146,413.33	140,965.00	290,522.61	0.00	149,747.61	140,775.00
HOSPITAL OPERATIONS/MAINTENANCE	22,996,190.00	23,706,948.00	25,609,278.00	1,743,080.00	27352,358.00	0.00
GRAND TOTAL	**35,930,089.20**	**37,324,829.39**	**49,243,461.55**	**2,838,080.00**	**46,996,276.76**	**5,085,264.79**
	Unused Budget Authority created for next year					**177.99**

	2022	2023	Change
Operating Budget	47,332,951.47	49,243,461.55	4.04%
Property Tax Request	5,123,601.34	5,085,264.79	-0.75%
Valuation	2,742,109,679.00	2,866,728,703.00	4.54%
Tax Rate	0.186849	0.177389	-5.06%
Tax Rate if Prior Tax Request was at Current Valuation	0.178726		

0099 LEGALS

NOTICE OF ORGANIZATION OF 402 GENERAL CONTRACTING LLC

Notice is hereby given that 402 GENERAL CONTRACTING LLC, a Nebraska Limited Liability Company, has been organized under the laws of the State of Nebraska, with its initial designated office at 25 Lakeside Estate, David City, NE 68632. The initial agent for service of process of the Company is Melvy Felipe Carreto Garcia, 25 Lakeside Estate, David City, NE 68632.
402 GENERAL CONTRACTING LLC
Sept. 5, 12, 19, 2024 ZNEZ

NOTICE OF ANNUAL MEETING

Notice is hereby given that the annual, budget hearing and regular monthly meeting of the LINWOOD RURAL FIRE PROTECTION DISTRICT of Linwood, NE will be held at 7:00 o'clock P.M. on September 17, 2024, at the Linwood Fire Hall, which meeting will be open to the public. An agenda for such meeting, kept continuously current, is available for public inspection at my office in my home.
/s/Gary Humlicek, Secretary
Sept. 5, 2024 ZNEZ

Find it in the Classifieds

SELLLING A HOUSE?
BUYING A HOUSE?
The Classifieds bring together homeowners and house hunters every day.

0099 LEGALS

NOTICE OF MEETING

Notice is hereby given that the regular meeting of the David City Library Board will be held at 5:30 p.m., Monday, September 9 at the Library. An agenda for the meeting is open for public inspection at the library during normal business hours, and the meeting is open to the public.
Heather Allen
President
9-5-24 ZNEZ

NOTICE FOR LIQUOR LICENSE

NOTICE OF PUBLIC HEARING ON APPICATION OF HUSKER BAR III, LLC FOR AN CLASS C LIQUOR LICENSE.

Notice is hereby given that Tyler Fortik of 2024 HSKR Bar III, LLC has filed an application with the Nebraska Liquor Control Commission for the issuance of a Retail Liquor License Class C.

The Brainard Board of Trustees Governing Body will hold a public hearing concerning the issuance of said license on September 16, 2024, 7P.M. at City Hall, 111 East Washington Street, Brainard NE 68626, Butler County.

All person desiring to give evidence either verbally or by affidavit in support of or in protest against the issuance of said license may do so at the time of the hearing.

Yolanda Bailey
Brainard City Clerk
Sept. 5, 2024 ZNEZ

MEETING NOTICE
DAVID CITY PUBLIC SCHOOLS BOARD OF EDUCATION

Notice is hereby given that a regular board meeting of the David City Public Schools District 56 Board of Education will be held Wednesday, September 11, 2024 at 7:10PM. The meeting will be held at the Board Meeting Room at David City High School, 750 D St., David City, NE and shall be open to the public. A copy of agenda, kept continuously current, is available for public inspection at the office of the superintendent during regular business hours.
Kasey Kuhlman, Secretary,
Board of Education
Sept. 5, 2024 ZNEZ

NOTICE OF MEETING

The monthly meeting of the Butler County Agricultural Society will be held in the Event Center Board Room on Wednesday, September 11 at 7:00 p.m. The agenda for the meeting can be obtained through the secretary at 62 L St., David City, NE 68632.
Sept. 5, 2024 ZNEZ



There's something for everyone in the Banner-Press
CLASSIFIEDS
402-564-2741
OR E-MAIL

Notice of Special Hearing To Set Final Tax Request

Shelby-Rising City Public Schools (72-0032) in Polk 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 11 day of, September 2024 at immediately following the Tax Hearing o'clock P.M., at Room 402 in Shelby-Rising City Public Schools 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	840,851,569	934,612,719	11%

	2023-2024 Budget Information				*2024-2025 Budget Information*				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,287,174.00	5,185,960.00	0.616751	0.554878	9,705,716.00	5 489 909.00	0.587399	-5%	5%
Bond Fund(s) K - 12	1,950,004.00	909,091.00	0.108116	0.097269	1,960,527.00	902,000.00	0.096511	-11%	1%
Special Building Fund	301,479.00	42,043.00	0.005000	0.004498	118,060.00	46,732.00	0.005000	0%	-61%
Total	11,538,657.00	6,137,094.00	0.729867	0.656645	11,784,303.00	6 438 641.00	0.688910	-6%	2%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shelby-Rising City Public Schools (72-0032) in Polk 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 11 day of September, 2024 at 5:30 o'clock, P.M., at Room 402 in Shelby-Rising City Public Schools for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,071,793.00	$ 7,523,273.00	$ 9,705,716.00	$ 1,479,187.00	$ 5,749,873.00	$ 5,489,909.00
Depreciation	$ 322,719.00	$ 200,000.00	$ 598,135.00		$ 598,135.00	
Employee Benefit	$ 48,976.00	$ 41,000.00	$ 82,471.00	$ -	$ 82,471.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 249,411.00	$ 260,000.00	$ 471,960.00	$ -	$ 471,960.00	
School Nutrition	$ 260,583.00	$ 289,000.00	$ 352,368.00	$ -	$ 352,368.00	
Bond	$ 900,865.00	$ 912,553.00	$ 1,060,537.00	$ -	$ 1,057,547.00	$ 902,000.00

*** Proof of Publication ***

Newspaper: THE BANNER PRESS

STATE OF INDIANA)
County of Lake) SS.

SHELBY-RISING CITY PUBLIC SCHOOLS

650 N WALNUT
SHELBY, NE 68662

ORDER NUMBER 1231373

The undersigned, being duly sworn, deposes and says she/he is a Clerk of The Banner Press, a legal newspaper printed and published weekly in Butler County, State of Nebraska and of general circulation in Butler County; that said newspaper has a bona fide circulation published for more than 52 successive weeks immediately prior to the first date of the published notice.

This affidavit is a true and correct copy of notice which appeared in said newspaper. The notice was

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/05/2024

TOTAL AD COST: 73.64
FILED ON: 9/5/2024

Clerk of The Banner Press

Printed name Robin Nelson

Signature _____ Date 9/5/24

Subscribed and sworn to before me this

SEPTEMBER 5, 20 24

Dawn Renee Heili Notary Public

NOTARY PUBLIC SEAL STATE OF INDIANA

DAWN RENEE HEILI
Commission Number: 696125
My Commission Expires
01/31/25

*** Proof of Publication ***

Newspaper: THE BANNER PRESS

STATE OF INDIANA)
County of Lake) SS.

SHELBY-RISING CITY PUBLIC SCHOOLS

650 N WALNUT
SHELBY, NE 68662

ORDER NUMBER 1231375

The undersigned, being duly sworn, deposes and says she/he is a Clerk of The Banner Press, a legal newspaper printed and published weekly in Butler County, State of Nebraska and of general circulation in Butler County; that said newspaper has a bona fide circulation published for more than 52 successive weeks immediately prior to the first date of the published notice.

This affidavit is a true and correct copy of notice which appeared in said newspaper. The notice was

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/05/2024

TOTAL AD COST: 58.07
FILED ON: 9/5/2024

Clerk of The Banner Press

Printed name Robin Nelson

Signature _____ Date 9/5/24

Subscribed and sworn to before me this

SEPTEMBER 5, 20 24

Dawn Renee Heili Notary Public

NOTARY PUBLIC SEAL STATE OF INDIANA

DAWN RENEE HEILI
Commission Number: 696125
My Commission Expires
01/31/25

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,536,384.00	3,644,463.00	3,790,242.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	579,576.00	683,309.00	974,712.00
4	Support Services - Pupils (SPED Related)	2100's	191,172.00	241,061.00	514,775.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	264,194.00	157,685.00	163,993.00
7	Support Services - Instructional	2200's	313,665.00	328,305.00	341,438.00
8					
9	Board of Education	2310	45,647.00	19,577.00	20,361.00
10	Executive Administration Services	2320	198,650.00	184,075.00	191,438.00
11	District Legal Services	2330	13,090.00	8,090.00	8,414.00
12	Office of the Principal	2410	150,215.00	269,724.00	280,513.00
13	General Administration - Business Services	2500	279,221.00	276,414.00	287,471.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	665,346.00	567,314.00	590,007.00
15	Vehicle Acquisition & Maintenance	2650	3,643.00	3,700.00	
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	323,711.00	353,778.00	367,930.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	13,347.00	12,891.00	13,407.00
18		3100		8,022.00	8,343.00
19	Community Services	3300	5,440.00		
20	Categorical Grant from Corporation	3400		500.00	520.00
21	State Categorical Programs	3500's			
22	Debt Services	5000			
23	Federal Programs	6000's	382,328.00	339,851.00	251,000.00
24					
25	Transfers to Activiites & Depreciation Fund	8000	70,000.00	350,000.00	200,000.00
26	Interfund Loan/Repayment to _____ Fund				
27		4700	36,164.00	74,514.00	77,495.00
28	absorb unused budget authoritty				1,313,657.00
29					310,000.00
30	Total Disbursements & Transfers (Including SPED)		7,071,793.00	7,523,273.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	784,095.00	937,261.00	1,502,894.00
32	Total Non-Special Education Disbursements & Transfers		6,287,698.00	6,586,012.00	8,202,822.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				9,705,716.00
34	NECESSARY CASH RESERVE				1,779,167.00
35	TOTAL REQUIREMENTS				11,484,883.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,875,327.00	1,538,302.00	2,128,413.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		984,510.00	928,933.00	1,000,000.00
41	Total Beginning Balance		2,859,837.00	2,467,235.00	3,128,413.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	1,889.00	2,200.00	2,000.00
46	Public Power District Sales Tax	1120	33,850.00	36,000.00	30,000.00
47	Motor Vehicle Taxes	1125	257,051.00	250,000.00	250,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370	11,396.00	12,000.00	12,000.00
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360		13,560.00	
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	25,708.00	57,000.00	50,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990		5,300.00	
56	Local License Fees/Court Fines	1911 / 1921			
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	5,450.00		
59	Penalties / Grants / Postsecondary / Msc		39,280.00	34,000.00	34,000.00
60					
61		1140/1370/1510/1951		85,800.00	
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	13,020.00	10,500.00	10,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210	5,527.00	2,770.00	1,000.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	532,841.00	1,161,505.00	1,130,930.00
72	Special Education Programs	3120	280,820.00	594,071.00	550,000.00
73	Special Education Transportation	3125	9,935.00	17,522.00	
74	Homestead Exemption	3130	40,165.00	40,975.00	

75	Payments for Wards of the State or Court	3160 / 3161	490,903.00	303,935.00	500,000.00
76	Pro-Rate Motor Vehicles	3180	10,880.00	10,385.00	10,000.00
77	Payments for High Ability Learners	3535	2,616.00		
78	Other State Appropriations				
79	Tax Credit				
80					
81					
82					
83					
84	State Apportionment	3400	59,725.00	70,042.00	75,000.00
85	Other				
86	State Categorical Programs	3500's		9,842.00	10,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134		531,936.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	120,265.00	19,597.00	110,000.00
91		4526-4528, 4531			
92					
93					
94	IDEA Programs	4512-4523		91,498.00	
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	6,164.00	10,230.00	7,500.00
98	Medicaid Administrative Activities in Public Schools	4709	6,179.00	818.00	
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101					
102		4210/4310/4421		93,394.00	90,000.00
103					
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530	103,841.00	47,156.00	40,000.00
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301	68,825.00		
113	Sale of Property	5300		26,865.00	30.00
114	Transfers from _____ Fund	5200			

115	Cash Balance from Dissolved/Merged Districts	5610			
116					
117	Other Non-Revenue Receipts	5690	17,037.00	13,572.00	9,000.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		5,003,204.00	6,019,708.00	6,049,873.00
121	Personal and Real Property Taxes	1100	4,535,824.00	4,631,978.00	5,435,010.00
122	TOTAL RESOURCES AVAILABLE		9,539,028.00	10,651,686.00	11,484,883.00
123	Less: Disbursements & Transfers		7,071,793.00	7,523,273.00	
124	BALANCE FORWARD		2,467,235.00	3,128,413.00	

	PROPERTY TAX RECAP
1. Tax from Line 121	5,435,010.00
2. Compute County Treasurer's Commission at 1% of tax collections.	54,899.00
3. Total Personal and Real Property Tax Requirement	5,489,909.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **72-0032**

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	194,051.00	40,000.00	40,000.00
3	Supplies	600			
4	Capital Outlay (New Only)	700's			75,790.00
5	Site Acquisition & Improvements	710			2,270.00
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		194,051.00	40,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				118,060.00
12	TOTAL REQUIREMENTS				118,060.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		195,658.00	53,231.00	60,000.00
15	Investments, 9-1		14,367.00	6,981.00	6,000.00
16	County Treasurer's Balance, 9-1				4,615.00
17	Total Beginning Balance		210,025.00	60,212.00	70,615.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	15.00	80.00	80.00
20	Interest	1510	1,759.00	150.00	150.00
21			473.00	500.00	500.00
22				250.00	250.00
23	STATE SOURCES				
24	Homestead Exemption	3130	328.00	600.00	
25	Pro-Rate Motor Vehicles	3180	96.00	200.00	200.00
26					
27	Property Tax Credit	3131	3,758.00	7,000.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		216,454.00	68,992.00	71,795.00
37	Personal and Real Property Taxes	1100	37,809.00	41,623.00	46,265.00
38	TOTAL RESOURCES AVAILABLE		254,263.00	110,615.00	118,060.00
39	Less: Disbursements & Transfers		194,051.00	40,000.00	
40	BALANCE FORWARD		60,212.00	70,615.00	

	PROPERTY TAX RECAP
1. Tax From Line 37	46,265.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	467.00
3. Total Personal and Real Property Tax Requirement.	46,732.00

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

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		306,044.00	200,000.00	398,135.00
3			16,675.00		200,000.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		322,719.00	200,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				598,135.00
14	TOTAL REQUIREMENTS				598,135.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		760,040.00	496,935.00	296,935.00
17	Investments, 9-1				
18	Total Beginning Balance		760,040.00	496,935.00	296,935.00
19	LOCAL SOURCES				
20	Interest	1510	9,614.00		1,200.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	50,000.00		300,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		819,654.00	496,935.00	598,135.00
28	Less: Disbursements & Transfers		322,719.00	200,000.00	
29	BALANCE FORWARD		496,935.00	296,935.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			249,411.00	260,000.00	280,000.00
3					
4					25,000.00
5					
6					166,960.00
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		249,411.00	260,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				471,960.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				471,960.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		177,601.00	196,960.00	210,460.00
18	Investments, 9-1				
19	Total Beginning Balance		177,601.00	196,960.00	210,460.00
20	LOCAL SOURCES				
21	Interest	1510	1,597.00	1,500.00	1,500.00
22	Activities Receipts	1790	136,843.00	140,000.00	120,000.00
23	Admissions	1710	37,277.00	40,000.00	40,000.00
24			20,930.00	20,000.00	
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	70,000.00	70,000.00	100,000.00
27			2,123.00	2,000.00	
28	TOTAL RESOURCES AVAILABLE		446,371.00	470,460.00	471,960.00
29	Less: Disbursements & Transfers		249,411.00	260,000.00	
30	BALANCE FORWARD		196,960.00	210,460.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	61,777.00	74,000.00	77,000.00
3	Employee Benefits	200's	10,109.00	12,500.00	14,500.00
4	Purchased Services	300 / 400	5,176.00	7,000.00	8,000.00
5	Supplies & Materials (Excluding Food)	610	170,890.00	180,000.00	185,000.00
6	Food	630			20,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739	12,298.00	15,000.00	16,000.00
8			333.00	500.00	500.00
9					
10					31,368.00
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		260,583.00	289,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				352,368.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				352,368.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		104,613.00	86,968.00	50,168.00
18	Investments, 9-1				
19	Total Beginning Balance		104,613.00	86,968.00	50,168.00
20	LOCAL SOURCES				
21	Interest	1510	761.00	700.00	700.00
22	Sale of Lunches/Milk	1610-1650	100,967.00	100,000.00	100,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	1,547.00	1,500.00	1,500.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	139,663.00	150,000.00	200,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32					
33	TOTAL RESOURCES AVAILABLE		347,551.00	339,168.00	352,368.00
34	Less: Disbursements & Transfers		260,583.00	289,000.00	
35	BALANCE FORWARD		86,968.00	50,168.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831	900,865.00	730,000.00	735,000.00
4	Bond - Interest	832		182,053.00	171,026.00
5					1,054,501.00
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		900,865.00	912,053.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,960,527.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				1,960,527.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		767,289.00	789,145.00	851,347.00
14	Investments, 9-1		170,202.00	160,364.00	
15	County Treasurers Balance, 9-1				200,000.00
16	Total Beginning Balance		937,491.00	949,509.00	1,051,347.00
17	LOCAL SOURCES				
18	Carline Tax	1115	333.00	300.00	300.00
19	Interest	1510	6,903.00	6,900.00	6,000.00
20			8,294.00	8,200.00	8,000.00
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	7,527.00	7,500.00	
24	Pro-Rate Motor Vehicle	3180	1,923.00	1,900.00	1,900.00
25					
26	Property Tax Credit		86,323.00	80,000.00	
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		1,048,794.00	1,054,309.00	1,067,547.00
33	Personal and Real Property Taxes	1100	801,580.00	909,091.00	892,980.00
34	TOTAL RESOURCES AVAILABLE		1,850,374.00	1,963,400.00	1,960,527.00
35	Less: Disbursements & Transfers		900,865.00	912,053.00	
36	BALANCE FORWARD		949,509.00	1,051,347.00	

PROPERTY TAX RECAP

1. Tax From Line 33	892,980.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	9,020.00
3. Total Personal and Real Property Tax Requirement.	902,000.00

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

Bond Fund

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	$ 735,000.00	$ 165,393.75	$ 900,393.75
2025-2026	$ 745,000.00	$ 153,908.75	$ 898,908.75
2026-2027	$ 760,000.00	$ 141,947.50	$ 901,947.50
2027-2028 and thereafter	$ 7,475,000.00	$ 645,853.75	$ 8,120,853.75
Total All Years	**$ 9,715,000.00**	**$ 1,107,103.75**	**$ 10,822,103.75**

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		48,976.00	41,000.00	82,471.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		48,976.00	41,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				82,471.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				82,471.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		24,000.00	23,000.00	32,471.00
18	Investments, 9-1		583.00	471.00	
19	Total Beginning Balance		24,583.00	23,471.00	32,471.00
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	47,864.00	50,000.00	50,000.00
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		72,447.00	73,471.00	82,471.00
29	Less: Disbursements & Transfers		48,976.00	41,000.00	
30	BALANCE FORWARD		23,471.00	32,471.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032**

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

Budgeted Calculation of Maximum Total Disbursements & Transfers

$ 9,705,716.00 x .05 = 485,285.80

(Total Budget of Disbursements & Transfers-General Fund) (Column 3, Line 9 may not exceed this amount)

[From General Fund Line 33]

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032**

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

PROPERTY TAX RECAP

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

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

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 72-0032

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

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032**

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

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

District Number: 72-0032-000
District Name: SHELBY - RISING CITY PUBLIC SCHOOLS
District Phone: (402)527-5946

Instructions | Checklist

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

Certified Budget Authority	A-101	7,682,454
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	7,682,454
Total Allowable Budget Authority	A-780	7,682,454

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	9,705,716
2024/25 Special Grant Funds	B-110	423,950
2024/25 Special Education Budget of Disbursements & Transfers	B-120	1,502,894
2024/25 General Fund Lid Exclusions	B-130	96,418
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,682,454
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	4,367,572

2024/25 General Fund Necessary Cash Reserve	C-300	1,479,167
2024/25 Depreciation Fund Total Requirements	C-310	598,135
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,077,302

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	934,612,719

2024/25 Section D: Property Tax Request Authority		
2024/25 Property Tax Request Authority	D-110	5,257,568
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	497,566
Enter the amount approved by the School Board.	D-140	497,566
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	5,755,134

2024/25 Property Tax Request General Fund	D-210	5,489,909
2024/25 Property Tax Request Special Building Fund	D-220	46,732
2024/25 Total Property Tax Request	D-230	5,536,641
2024/25 Unused Property Tax Request Authority	D-240	218,493

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	63,623

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

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: 72-0032-000
District Name: SHELBY - RISING CITY PUBLIC SCHOOLS
District Phone: (402)527-5946

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	423,950

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	7,500
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	110,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	28,230
ESEA Title III Grants – Language Instruction for English Learners	1.24	28,230
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	93,000
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	93,029
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	28,230
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	7,500
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	28,231
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

2024/25 Approved
Requests Relative to the Budgeting Provisions of the Tax Equity & Educational Opportunities Support Act at the June 7, 2024 State Board Meeting

Recommendation 1
Native American Impact Aid [Section 79-1028.01(1)(n)]

County-District Number	School District Name	Amount to be Approved	School Year
87-0016	UMÓⁿHOⁿ Nation Public Schools	$10,300,000	2024/2025

Recommendation 2
Reimbursement for Wards of the Court [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved
41-0504	Aurora Public Schools	$25,000.00

Recommendation 3
Retirement Contribution Increase [Section 79-1028.01(1)(e)&(f)]

County-District Number	School District Name	Amount to be Approved
10-0069	Ravenna Public Schools	$101,568.00
11-0020	Lyons-Decatur Northeast Public Schools	$75,900.00
12-0056	David City Public Schools	$196,679.00
13-0032	Louisville Public Schools	$154,388.00
13-0097	Elmwood-Murdock Public Schools	$108,291.00
22-0011	South Sioux City Community Schools	$910,800.00
23-0071	Crawford Public Schools	$50,701.00
24-0020	Gothenburg Public Schools	$207,688.00
27-0062	Scribner-Snyder Community Schools	$68,310.00
28-0054	Ralston Public Schools	$692,328.00
28-0059	Bennington Public Schools	$740,343.00
34-0100	Diller-Odell Public Schools	$70,089.00
37-0030	Elwood Public Schools	$62,005.00
41-0504	Aurora Public Schools	$370,994.00
50-0503	Minden Public Schools	$190,917.00
54-0501	Niobrara Public Schools	$73,431.00
69-0044	Holdrege Public Schools	$257,788.00
72-0032	Shelby-Rising City Public Schools	$96,418.00
76-0002	Crete Public Schools	$442,750.00
76-0068	Friend Public Schools	$59,838.00
78-0072	Mead Public Schools	$69,761.00
78-0107	Cedar Bluffs Public School	$104,632.00
87-0016	UMÓⁿHOⁿ Public Schools	$280,456.00
92-0045	Wheeler Central Schools	$49,715.00

Recommendation 4
Short-Term Borrowings [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved
41-0504	Aurora Public Schools	$1,500,000
92-0045	Wheeler Central Schools	$800,000

Recommendation 5
Special Supplementary Grant [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved	Source
28-0054	Ralston Public Schools	$100,000.00	Ralston School Foundation
		$20,000.00	Region 24 Interagency Planning
		$85,000.00	Learning Community Elementary Center Programming Grant
		$135,000.00	Buffet Early Childhood Grant

Recommendation 6
Voluntary Termination Agreements [Section 79-1028.01(1)(g), (i), (j), (k)]

County-District Number	School District Name	Amount to be Approved
26-0561	Emerson-Hubbard Public Schools	$25,348.00
28-0054	Ralston Public Schools	$205,896.00
37-0030	Elwood Public Schools	$10,000.00
76-0002	Crete Public Schools	$21,401.00