2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 45-044-000 Class #: 3

Stuart Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Holt 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	$ -	$ 1,918,232.00	$ 1,918,232.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 259,596.00		$ 259,596.00
Special Building Fund	$ -	$ -	$ -
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 259,596.00	$ 1,918,232.00	$ 2,177,828.00

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

$ 3,790,000.00	Principal
$ 1,044,837.00	Interest
$ 4,834,837.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 213,858,982

*(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 # 45-044-000
Stuart Public Schools

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,109,392.00	3,162,288.00	1,899,050.00	5,061,338.00	373,450.00	4,062,655.00	4,436,105.00	625,233.00	5,061,338.00
Depreciation	-	-		-			-		-
Employee Benefit	112,228.00	116,228.00		116,228.00			116,228.00	-	116,228.00
Contingency	-	-		-			-		-
Activities	126,959.00	277,159.00		277,159.00			250,000.00	27,159.00	277,159.00
School Nutrition	15,121.00	203,621.00		203,621.00			203,621.00	-	203,621.00
Bond	202,202.00	204,202.00	257,000.00	461,202.00			316,826.00	144,376.00	461,202.00
Special Building	361.00	750,361.00	-	750,361.00			750,361.00		750,361.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	4,000.00		4,000.00			4,000.00	-	4,000.00
				-					-
TOTAL ALL FUNDS	1,566,263.00	4,717,859.00	2,156,050.00	6,873,909.00	373,450.00	4,062,655.00	6,077,141.00	796,768.00	6,873,909.00

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)	1,899,050.00	257,000.00	-	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	19,182.00	2,596.00	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	1,918,232.00	259,596.00	-	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,554,042.00	$ 90,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
330,000.00	50,000.00	-	-

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,396,058.00	3,761,696.00	1,593,099.00	5,354,795.00	365,636.00	3,879,767.00	4,245,403.00	1,109,392.00
Depreciation	-	-		-			-	-
Employee Benefit	325,106.00	334,392.00		334,392.00			222,164.00	112,228.00
Contingency	-	-		-			-	-
Activities	104,771.00	266,959.00		266,959.00			140,000.00	126,959.00
School Nutrition	27,089.00	192,450.00		192,450.00			177,329.00	15,121.00
Bond	182,722.00	209,833.00	246,160.00	455,993.00			253,791.00	202,202.00
Special Building	361.00	361.00	-	361.00			-	361.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	2,070.00		2,070.00			2,070.00	-
				-				-
TOTAL ALL FUNDS	2,036,107.00	4,767,761.00	1,839,259.00	6,607,020.00	365,636.00	3,879,767.00	5,040,757.00	1,566,263.00

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

MOTOR VEHICLE TAXES	
$	113,410.00

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,612,588.00	3,766,781.00	1,446,674.00	5,213,455.00	377,510.00	3,439,887.00	3,817,397.00	1,396,058.00
Depreciation	-	-		-			-	-
Employee Benefit	535,498.00	539,941.00		539,941.00			214,835.00	325,106.00
Contingency	-	-		-			-	-
Activities	82,197.00	222,678.00		222,678.00			117,907.00	104,771.00
School Lunch	40,404.00	196,734.00		196,734.00			169,645.00	27,089.00
Bond	49,757.00	91,326.00	202,743.00	294,069.00			111,347.00	182,722.00
Special Building	4,340,224.00	4,387,668.00	22,894.00	4,410,562.00			4,410,201.00	361.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	3,119.00	23,459.00		23,459.00			23,459.00	-
Student Fee	-	2,520.00		2,520.00			2,520.00	-
				-				-
TOTAL ALL FUNDS	$ 6,663,787.00	9,231,107.00	1,672,311.00	10,903,418.00	377,510.00	3,439,887.00	8,867,311.00	2,036,107.00

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

MOTOR VEHICLE TAXES	
$	107,713.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Stuart Public Schools**
ADDRESS	**P.O. Box 68780**
CITY & ZIP CODE	**Stuart, NE 68780**
TELEPHONE	**402.924.3302**
WEBSITE	**www.stuartbroncos.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Michael Stracke	Robert Hanzlik	See Accountants' Report
TITLE /FIRM NAME	Chairperson	Superintendent	Dana F Cole & Company, LLP
TELEPHONE	402.340.1094	402.924.3302	402.336.2030
EMAIL ADDRESS	stracke@elkhorn.net	rhanzlik@stuartbroncos.org	Olson@danacole.com

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

Stuart Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 1,761,264.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

624,860.00	/	177,830,571.00	=	0.35 % (3)
2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

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

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 41,389.70

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 1,802,653.70**
(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) $ 1,918,232.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 45-044-000

Stuart 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**	$ 55,474.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 55,474.00

Stuart 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	1,918,232.00	259,596.00	-	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	259,596.00		-
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)**	-	259,596.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	1,918,232.00	-	-	-
14	Assessed Valuation	213,858,982	213,858,982	213,858,982	213,858,982
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.896961	0.000000	0.000000	0.000000
16	Total Levy for Compliance	0.896961			

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	$ 1,918,232.00	$ 213,858,982	0.896961
Special Building Fund	$ -	$ 213,858,982	0.000000
Bond Fund	$ 259,596.00	$ 164,160,459	0.158136
Bond Fund	$ -	$ 164,160,459	0.000000
Bond Fund	$ -	$ 164,160,459	0.000000
QCPUF Fund	$ -	$ 213,858,982	0.000000
QCPUF Fund	$ -	$ 213,858,982	0.000000
	$ -	$ 213,858,982	0.000000
	$ -	$ 213,858,982	0.000000
	$ -	$ 213,858,982	0.000000
	$ -	$ 213,858,982	0.000000
	$ -	$ 213,858,982	0.000000
	$ -	$ 213,858,982	0.000000
Total	$ 2,177,828.00		$ 1.055097

Must agree to Cover

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

Notice is hereby given that Stuart Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on June 10, 2024 at 7:00 pm at the Conference Room in Stuart, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	**0**

The estimated costs to the district for the 2024/25 year and future years are listed below:

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 154,500.00		$ **154,500.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ 1,356.00		$ 1,356.00
• *Bonus/Incentive/Performance Pay*	$ -		$ -
• *Stipends*	$ -		$ -
• *All other costs not mentioned above*	$ -		$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 500.00		$ 500.00
• *Cafeteria Plan Stipend*	$ -		$ -
• *Cash in lieu of insurance*	$ -		$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 27,338.00		$ 27,338.00
• *IRS value of housing allowance*	$ -		$ -
• *IRS value of vehicle allowance*	$ -		$ -
• *Additional leave days*	$ -		$ -
• *Annuities*	$ -		$ -
• *Service credit purchase*	$ -		$ -
• *Association / Membership dues*	$ 1,500.00		$ 1,500.00
• *Cell Phone/Internet reimbursement*	$ -		$ -
• *Relocation reimbursement*	$ -		$ -
• *Travel allowance/reimbursement*	$ -		$ -
• *Mileage Allowance*	$ -		$ -
• *Educational tuition assistance*	$ -		$ -
• *All other benefit costs not mentioned above*	$ -		$ -
Totals:	$ **185,194.00**	$ -	$ **185,194.00**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Stuart Public Schools — **Holt**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Northern Tier Consortium	9-1-03 with automatic renewal each year	School Improvement and other Professional Development Activities for the staff
Nebraska School Board Association	2024-25	Medicaid Administration
Educational Service Unit #8	on-going	Support for special education, staff development, erate, etc.
Neligh/Oakdale Public School	2024-25	Technology Coordinator

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Stuart Public Schools	Holt
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: STUART 44

TAXABLE VALUE LOCATED IN THE COUNTY OF HOLT COUNTY

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
SCH 44	3	45-0044		$213,858,982	$624,860	$177,830,571	0.35138%
SPEC BLDG	3	45-0044		$213,858,982	$624,860	$177,830,571	0.35138%
CAP PURP UNDER	3	45-0044		$213,858,982	$624,860	$177,830,571	0.35138%

* 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 Timothy L Wallinger, Holt County 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.

Timothy L Wallinger

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Holt County County

CC: County Clerk where school district is headquartered, if different county, Holt 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: STUART 44 BOND 2022

TAXABLE VALUE LOCATED IN THE COUNTY OF HOLT COUNTY

Name of Base School District Bond	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
STUART 44 BOND 2022 *LB2*	Incl. HS	45-0044	$164,160,459

I Timothy L Wallinger, Holt County 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.

Timothy L Wallinger

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Holt County County

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

Holt County
Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 19, 2024, at 6:00 P.M at the Holt County Annex Meeting Room.

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on 9/4/2024.
2. Publication in the Atkinson Graphic, Holt County Independent and Summerland Advocate on 9/12/2024.
3. Notice posted on the home page of the County's website on 8/26/2024.

Note: Website notice only required if County population is more than 10,000

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

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
Chambers Public School	Mr. Frank Jesse	$ 1,190,167.00	.44820 %	$ 85,230.27
Stuart Public School	Mr. Robert Hanzlik	$ 624,860.00	.35138 %	$ 115,546.59

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

Name	Address	Organization Represented *(if applicable)*
No one spoke -The 7 people present all represented either the schools or the county		

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

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

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

Signed,

Cathy Pavel

Holt County Clerk

September 20, 2024

Stuart Public School

ROBERT HANZLIK
SUPERINTENDENT
TRAVIS LUDWIG
PRINCIPAL
DONNA MALONE
SECRETARY
DENICE BOUSKA
BOOKKEEPER

"HOME OF THE BRONCOS"

DISTRICT NO. 44
P.O. BOX 99
STUART, NEBRASKA 68780

PH 402-924-3302
FAX 402-925-9764

Regular School Board Meeting

August 12, 2024

Present: Kaup, Miksch, Wolf, Kohle, Paxton
Absent: Stracke
Also Present: Robert Hanzlik, Travis Ludwig, Denice Bouska

The Vice-President opened the meeting at 5:01 p.m. and the notice of the meeting was posted at three locations: United State Post Office, Tri-County Bank, and the door to the main entrance of the school. It was also published in the Atkinson Graphic and The Wrangler. An advance agenda was given to the president of the Board and all members prior to the meeting date. All visitors were welcomed and informed this meeting was in compliance with the Nebraska Open Meetings Act and the Open Meeting Laws are posted for inspection at any time.

No public comment

Moved by Kaup, seconded by Paxton to approve the consent agenda, which includes: regular board meeting, student fee hearing, parent involvement hearing, anti-bullying hear and internet safety hearing minutes; treasurer's report and pay bills. Roll call vote. 5-yes, 1-absent Carried

The next regular meeting will be September 11, 2024, at 7:00 p.m.

Moved by Paxton, seconded by Miksch to approve policies 201.02 (Board Membership-Elections & Appointments); 204.07 (Meeting Notice); 204.12 (Public Comment in Board Meetings); 402.03 (Employee Conflict of Interest); 409.01 (Certificated Employee Professional Development); 502.02 (Nonresident Students/Option Enrollment); 502.03 (Entrance-Admissions); 503.04 (Addressing Barriers to Attendance); 504.03 (Student Conduct); 504.06 (Student Appearance); 504.11 (Weapons); 607.10 (Classroom Environment); 611.02 (Student Promotion, Retention or Acceleration); 611.07 (Graduation Requirements); 802.05 (Free or Reduced Cost Meals Eligibility and Meal Charges); and 1003.00 (Public Examination of School District Records) in the final reading as presented. Roll call vote. 5-yes, 1-absent Carried

Moved by Miksch, seconded by Wolf to waive the first and second reading and adopt Policy 504.24 (Title IX Nondiscrimination) in the final reading as presented and delete Policy 404.12 (Title IX Sexual Harassment) from the Stuart Board Policy Manual due to the replacement of Policy 504.24. Roll call vote. 6-yes Carried

Moved by Wolf, seconded by Kaup to waive the first and second reading and adopt Policy 612.05 (Individualized Education Program and Family Services Plan) in the final reading as presented. Roll call vote. 5-yes, 1-absent Carried

Moved by Kaup, seconded by Wolf to waive the first and second reading and adopt Policy 504.12R1 (Regulated Electronic Devices) in the final reading as presented. Roll call vote. 5-yes, 1-absent Carried

Moved by Paxton, seconded by Kaup to accept the engagement letter for the budget and audit from Dana F Cole & Co. Roll call vote. 5-yes, 1-absent Carried

Moved by Miksch, seconded by Kaup to approve the preschool, student, faculty, coaches/sponsor, Emergency Operations Plan and 1:1 handbooks in the final reading for the 2024-25 school year. Roll call vote. 5-yes, 1-absent Carried

Moved by Wolf, seconded by Paxton to approve the elementary and safety manual for the 2024-25 in the final reading as presented. Roll call vote. 5-yes, 1-absent Carried

10910

Moved by Miksch, seconded by Kaup to adopt the proposed resolution to increase the school district's overall property tax request authority by an additional seven percent for the 2024-25 school year. Roll call vote. 5-yes, 1-absent Carried

Principal's report: Administrator Days, impact testing, participation numbers, start of the year items, schedule, subs, SRP trainings, state fair band trip, Regulated Electronics Policy, Kickori Pilot Program through NCHD

Superintendent's report: NASB Area Membership meetings, school budget review, special meeting and budget workshop, Fresh Fruit and Vegetable grant, grant update, bus storage

The Vice-President adjourned the meeting at 6:15 p.m.

Darby Paxton

Darby Paxton, Secretary, District 44

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-25

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

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

General Fund:	$	1,918,232.00
Bond Fund:	$	259,596.00
Special Building Fund:	$	-
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 10.21 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 0.950539 per $100 of assessed value.

4. Stuart Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.055097 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Stuart Public Schools will increase (or decrease) last year's budget by 14.121 percent.

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

Motion by Kaup, seconded by Paxton to adopt Resolution #2024-25.

Voting yes were:	Voting no were:
Kaup	
Stracke	
Kohle	
Paxton	
Miksch	
Wolf - absent	

Dated this 25th day of September, 2024

RESOLUTION

WHEREAS, the Nebraska Legislature enacted LB 243, to adjust public school district revenue and finances; and,

WHEREAS, LB 243 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, LB 243 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of less than four hundred seventy-one (471) students may increase its tax request by an additional seven percent above the base growth percentage; and

WHEREAS, the School District's average daily membership is less than four hundred seventy-one students; and

WHEREAS, due to rising enrollment, student and staffing needs, and the need to maintain its budgetary obligations, the Board of Education of Stuart Public Schools, (the "School District") hereby desires to increase its base growth percentage by an additional seven percent or other maximum amount as permitted by law; and;

WHEREAS, public notice of this possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 5 of 2023 Neb. Laws 243, at least seventy percent of the Board of Education of the School District affirmatively votes to increase to the School District's overall property tax request authority by an additional seven percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member Miksch moved for their passage and adoption. Member Kaup seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution: Miksch, Wolf, Kaup, Paxton, Kohle

The following members voted against the same: None

The following members were absent or not voting: Stracke

The above Resolution having been consented to by at least seventy percent of the Members of the Board of Education, it was declared as passed and adopted by the Vice-President at a duly

held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this 12th day of August, 2024.

STUART PUBLIC SCHOOLS

BY: _____
Vice-President

ATTEST: _____
Secretary

The

Atkinson Graphic

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF HOLT } ss

Brook D. Curtiss, being duly sworn upon his oath, deposes and says that he is the publisher of The Atkinson Graphic, a legal newspaper under the Statutes of Nebraska and printed and published weekly in Atkinson, Holt County, Nebraska, and of general circulation of said county.

That said Atkinson Graphic at all times herein stated has been printed in the English language and has a bona fide circulation of more than 300 copies weekly, and that said newspaper has been published within the County of Holt for more than fifty-two weeks prior to the first publication of the annexed notice, and that said newspaper is printed in part in an office maintained by said Atkinson Graphic at Atkinson, Holt County, Nebraska.

That the annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newsapepr proper and not in a supplement; that the first publication of said notice was on the 8th day of August, 2024, and the last publication was on the ____ day of _____, 20____.

NOTICE

NOTICE is hereby given, in compliance with the provisions of Section 5 of 2023 Neb. Laws 243, that the Board of Education for Stuart Public Schools will meet on the 12th day of August, 2024, at 5:00 p.m. in the administrative conference room to discuss, consider and possibly vote to approve an increase to the school district's property tax request authority by an additional seven percent, or other maximum amount as permitted by law, above the base growth percentage.

32-1Tb
ZNEZ

Subscribed in my presence and sworn to before me this 8th day of August, 2024.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 7.42 Proofs $ — ; Total $ 7.42

Stuart Public School

ROBERT HANZLIK
SUPERINTENDENT
TRAVIS LUDWIG
PRINCIPAL
DONNA MALONE
SECRETARY
DENICE BOUSKA
BOOKKEEPER

"HOME OF THE BRONCOS"

DISTRICT NO. 44
P.O. BOX 99
STUART, NEBRASKA 68780

PH 402-924-3302
FAX 402-925-9764

Regular School Board Meeting — September 11, 2024

Present: Kaup, Miksch, Wolf, Kohle, Paxton, Stracke
Also Present: Robert Hanzlik, Travis Ludwig, Jenny Alder, Rachel Kaup, Teresa Kohle, Jay Addison

The President opened the meeting at 7:10 p.m. and the notice of the meeting was posted at three locations: United State Post Office, Tri-County Bank, and the door to the main entrance of the school. It was also published in the Atkinson Graphic and The Wrangler. An advance agenda was given to the president of the Board and all members prior to the meeting date. All visitors were welcomed and informed this meeting was in compliance with the Nebraska Open Meetings Act and the Open Meeting Laws are posted for inspection at any time.

No public comment

Moved by Paxton, seconded by Kaup to approve the consent agenda, which includes: board meeting minutes, special meeting minutes, treasurer's report and pay bills. Roll call vote. 6-yes Carried

The next regular meeting will be October 16, 2024, at 7:30 p.m.

Mr. Hanzlik presented to the Board a list of student accomplishments, awards, and activities. The board members would like to commend all the students, teachers, sponsors and coaches for excelling in these activities. A list of all activities reported to the Board is located in the office of the Superintendent.

Moved by Miksch, seconded by Wolf to waive the first and second reading and adopt Policy 504.24 (Title IX Nondiscrimination) and the resolutions to this policy in the final reading as presented. Roll call vote. 6-yes Carried

Moved by Paxton, seconded by Kohle to approve the Interlocal Agreement with Neligh/Oakdale Public School to share Technology Coordinator services at a .20 basis for Stuart Public School's 2024-25 school year. Roll call vote. 6-yes Carried

Moved by Kaup, seconded by Miksch to approve the 2024-25 budget as presented. Roll call vote. 6-yes Carried

Principal's report: ESU8 Fall visit, law enforcement visit, start of school year drills, technology assistance, instructional coaching, Anti-Bullying presentation, NSCAS Growth & MAP Growth testing, CIP updates, phones, band at state fair, parent/teacher conferences

Superintendent's report: NASB State Convention, school audit, Chromebooks

The President adjourned the meeting at 7:54 p.m.

Darby Paxton

Darby Paxton, Secretary, District 44

The
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STATE OF NEBRASI
COUNTY OF HOLT

Brook D. Curtiss,
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Publication Fee:

$ 84.65

Stuart Public School
District #44 Proceedings

Regular School Board Meeting September 11, 2024

Present: Kaup, Miksch, Wolf, Kohle, Paxton, Stracke

Also Present: Robert Hanzlik, Travis Ludwig, Jenny Alder, Rachel Kaup, Teresa Kohle, Jay Addison

The President opened the meeting at 7:10 p.m. and the notice of the meeting was posted at three locations: United State Post Office, Tri-County Bank, and the door to the main entrance of the school. It was also published in the Atkinson Graphic and The Wrangler. An advance agenda was given to the president of the Board and all members prior to the meeting date. All visitors were welcomed and informed this meeting was in compliance with the Nebraska Open Meetings Act and the Open Meeting Laws are posted for inspection at any time.

No public comment.

Moved by Paxton, seconded by Kaup to approve the consent agenda, which includes: board meeting minutes, special meeting minutes, treasurer's report and pay bills. Roll call vote. 6-yes Carried.

The next regular meeting will be October 16, 2024, at 7:30 p.m.

Mr. Hanzlik presented to the Board a list of student accomplishments, awards, and activities. The board members would like to commend all the students, teachers, sponsors and coaches for excelling in these activities. A list of all activities reported to the Board is located in the office of the Superintendent.

Moved by Miksch, seconded by Wolf to waive the first and second reading and adopt Policy 504.24 (Title IX Nondiscrimination) and the resolutions to this policy in the final reading as presented. Roll call vote. 6-yes Carried

Moved by Paxton, seconded by Kohle to approve the Interlocal Agreement with Neligh/Oakdale Public School to share Technology Coordinator services at a .20 basis for Stuart Public School's 2024-25 school year. Roll call vote. 6yes Carried

Moved by Kaup, seconded by Miksch to approve the 2024-25 budget as presented. Roll call vote. 6-yes Carried

Principal's report: ESU8 Fall visit, law enforcement visit, start of school year drills, technology assistance, instructional coaching, Anti-Bullying presentation, NSCAS Growth & MAP Growth testing, CIP updates, phones, band at state fair, parent/teacher conferences

Superintendent's report: NASB State Convention, school audit, Chromebooks

The President adjourned the meeting at 7:54 p.m.

Darby Paxton,
Secretary, District 44

Amplify Education Inc	
Classroom	$345.45
Atkinson Graphic	
Advertising	$158.78
ATT Telephone	$61.13
Avera St Anthonys Hospital	
Special Ed Services	$91.06
Coach Masters Bus Maint/Repairs	$3,740.62
Doke, Scott Or Heather	
Mileage Reimbursement	$199.35
Dudley Laundry Co	
Building	$59.67
Dvorak, Nathan Or Ashli	
Mileage Reimbursement	$116.86
Eakes, Paper/Egoldfax	$165.51
Ecolab, Building	$73.71
Education Service Unit #5	
SIS Site License	$1,900.00
Educational Service Unit	
#8/Reg/Training	$3,055.00
Erb, Douglas,	
Registration	$142.00
Esu Coordinating Council	
Site License	$330.00
Francke, Heath or Serenity	
Mileage Reimbursement	$229.15
Hanzlik, Robert	
Travel Reimbursement	$26.80
Hometown Market	
Building/Classroom	$135.79
Hudl, Sports Sw	$6,500.00
Island Supply Welding Co	
Classroom	$131.75
Kaups Plumbing &	
Drain Cleaning Plumbing	
Services	$114.00
Kohle, Dan or Jonna	
Mileage Reimbursement	$71.03
Kratz Services Inc	
Hvac Services	$678.00
Loffler, Copiers	$580.80
Ludwig, Travis	
Travel Reimbursement	$206.36
Matheson Tri-Gas Inc	
Classroom	$779.36
Mid-American Research	
Chemical/Building	$383.75
Midwest Music Center	
Classroom	$142.24
Municipal Power	
Utilities	$4,302.29
Nasb Alicap	
Insurance	$71,491.00
NE Assoc of School Boards	
Registration	$623.00
NE FFA Association	
Registration	$25.00
Nebraska Department Of Ed	
Registration	$125.00
Nebraska Schoolmasters Club	
Dues	$35.00
NNTC, Telephone	$149.32
Northeast Hawk Shop	
Textbooks	$412.95
NVC/Boyd County PS	
Conference Dues	$500.00
Olson, Brock or Kathleen	
Mileage Reimbursement	$34.37
O'Neill Shopper	
Advertising	$50.00
Realityworks	
Stem Grant	$1,825.83
Region III, Dues	$25.00
Scholastic Inc	
Classroom	$290.26
Shamrock Nursery Inc	
Landscaping	$848.48
Southside, Fuel	$596.08
St Boniface Church	
Preschool Rent	$1,000.00
Stadium Sports	
Equipment/Uniforms	$2,465.16
Thurlow, Garlen or Marda	
Mileage Reimbursement	$84.79
Vernier Software & Technology	
Stem Grant	$1,822.16
Visa, Building/Class/	
Tech/Travel	$4,914.38
West Holt Public School	
Distance Learning	$3,000.00
Wewel, Andrew or Dena	
Mileage Reimbursement	$103.12
William H Sadlier Inc	
Classroom	$311.61
Wm Krotter Co, Building/	
Classroom	$1,045.01
Wolf, Jared or Amy,	
Mileage Reimbursement	$29.79
Yeti Academy, Subscription	$526.50
General Fund Total	**$117,054.27**

ROBERT HANZLIK
SUPERINTENDENT

TRAVIS LUDWIG
PRINCIPAL

Stuart Public School

"HOME OF THE BRONCOS"

DISTRICT NO. 44
P.O. BOX 99
STUART, NEBRASKA 68780

DONNA MALONE
SECRETARY

DENICE BOUSKA
BOOKKEEPER

PH 402-924-3302

FAX 402-925-9764

Budget Hearing

September 11, 2024

Present: Stracke, Paxton, Kaup, Miksch, Wolf, Kohle
Also Present: Robert Hanzlik, Travis Ludwig, Jay Addison, Ralph Olberding

The President opened the hearing at 6:31 p.m.

The budget handout was presented and discussed.

The President closed the hearing at 7:08 p.m.

Darby Paxton

Darby Paxton, Secretary, District 44

The

Atkinson Graphic

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF HOLT } ss

Brook D. Curtiss, being duly sworn upon his oath, deposes and says that he is the publisher of The Atkinson Graphic, a legal newspaper under the Statutes of Nebraska and printed and published weekly in Atkinson, Holt County, Nebraska, and of general circulation of said county.

That said Atkinson Graphic at all times herein stated has been printed in the English language and has a bona fide circulation of more than 300 copies weekly, and that said newspaper has been published within the County of Holt for more than fifty-two weeks prior to the first publication of the annexed notice, and that said newspaper is printed in part in an office maintained by said Atkinson Graphic at Atkinson, Holt County, Nebraska.

That the annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newsapepr proper and not in a supplement; that the first publication of said notice was on the 5 day of Sept, 2024, and the last publication was on the — day of —, 20—.

NOTICE OF BUDGET HEARING
STUART PUBLIC SCHOOL
BOARD of EDUCATION

Notice is hereby given that a Budget Hearing of Stuart Public School Board of Education, Stuart, Nebraska, will be held at 6:30 p.m. on September 11, 2024 at the school. The hearing will be open to the public. An agenda for such hearing is available for inspection in the Superintendent's Office.

Publish Sept 5, 2024 - 36-1Tb
ZNEZ

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

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 5.67 Proofs $ — ; Total $ 5.67

The

Atkinson Graphic

Publisher's Affidavit

STATE OF NEBRASKA
COUNTY OF HOLT

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5th day of Sept

Notice of Special Hearing To Set final Tax Request

Stuart Public Schools (45-044-000) in Holt 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 25th day of September, 2024 at 7:00 o'clock P.M. at Stuart Public School 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	184,061,775	218,566,982	19%

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

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023-2024 Tax Rate	Property Tax Rate (2023-2024 Tax Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024-2025 Tax Rate	% Change in Tax Rate	Change in Operating Budget %
General Fund	4,257,361.00	1,761,264.00	0.907629	0.823583	4,436,105.00	1,918,232.00	0.896981	-1%	4%
Bond Fund(s) K-12	204,213.00	271,549.00	0.170826	0.126976	316,826.00	259,596.00	0.158130	-7%	28%
Total	4,511,574.00	2,032,813.00	1.078452	0.950559	4,752,931.00	2,177,828.00	1.055097	-2%	5%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Stuart Public Schools (45-044-000) in Holt County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 11th day of September, 2024 at 6:30 o'clock P.M. at Stuart Public School 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/. The regular monthly board meeting will follow the budget hearing.

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	$ 3,817,397.00	$ 4,245,403.00	$ 4,436,105.00	$ 625,233.00	$ 3,162,288.00	$ 1,918,232.00
Depreciation	$	$	$		$	
Employee Benefit	$ 214,836.00	$ 222,164.00	$ 116,228.00	$	$ 116,228.00	
Contingency	$	$	$		$	
Activities	$ 117,907.00	$ 140,000.00	$ 250,000.00	$ 27,169.00	$ 277,169.00	
School Nutrition	$ 169,845.00	$ 177,329.00	$ 203,621.00	$	$ 203,621.00	
Bond	$ 111,347.00	$ 253,791.00	$ 316,826.00	$ 144,376.00	$ 204,202.00	$ 259,596.00
Special Building	$ 4,410,201.00	$	$ 750,361.00		$ 750,361.00	$
Qualified Capital Purpose Undertaking	$	$	$	$	$	$
Cooperative	$ 23,469.00	$	$	$	$	
Student Fee	$ 2,520.00	$ 2,070.00	$ 4,000.00	$	$ 4,000.00	
	$	$	$	$	$	
TOTALS	$ 8,867,311.00	$ 5,040,757.00	$ 6,077,141.00	$ 796,778.00	$ 4,717,859.00	$ 2,177,828.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 259,596.00	$ 1,918,232.00	$ 2,177,828.00

PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 147.00 Proofs $ — ; Total $ 147.00

The

Atkinson Graphic

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF HOLT } ss

Brook D. Curtiss, being duly sworn upon his oath, deposes and says that he is the publisher of The Atkinson Graphic, a legal newspaper under the Statutes of Nebraska and printed and published weekly in Atkinson, Holt County, Nebraska, and of general circulation of said county.

That said Atkinson Graphic at all times herein stated has been printed in the English language and has a bona fide circulation of more than 300 copies weekly, and that said newspaper has been published within the County of Holt for more than fifty-two weeks prior to the first publication of the annexed notice, and that said newspaper is printed in part in an office maintained by said Atkinson Graphic at Atkinson, Holt County, Nebraska.

That the annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newsapepr proper and not in a supplement; that the first publication of said notice was on the 19th day of Sept, 2024, and the last publication was on the — day of —, 20—.

Brook D. Curtiss

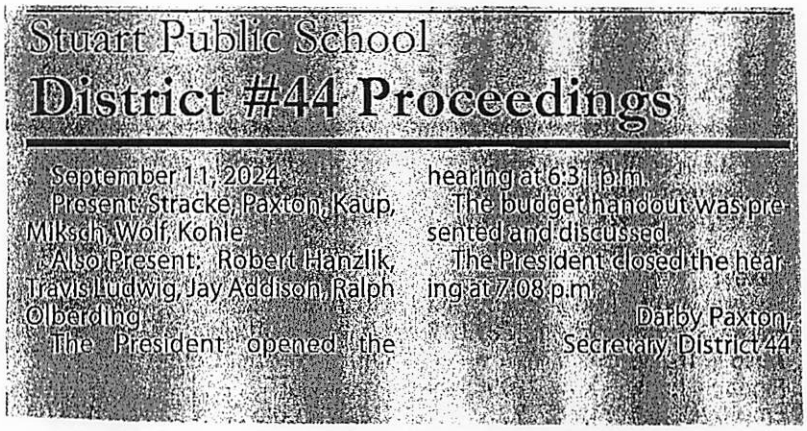
Subscribed in my presence and sworn to before me this 19th day of September 2024.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 6.11 Proofs $ — ; Total $ 6.11



Stuart Public School

District #44 Proceedings

September 11, 2024
Present: Stracke, Paxton, Kaup, Miksch, Wolf, Kohle
Also Present: Robert Hanzlik, Travis Ludwig, Jay Addison, Ralph Olberding
The President opened the hearing at 6:31 p.m.
The budget handout was presented and discussed.
The President closed the hearing at 7:08 p.m.

Darby Paxton,
Secretary, District 44

Stuart Public School

"HOME OF THE BRONCOS"

DISTRICT NO. 44
P.O. BOX 99
STUART, NEBRASKA 68780

Levy Hearing

September 25, 2024

Present: Stracke, Kaup, Miksch, Kohle
Also Present: Robert Hanzlik, Travis Ludwig, Robert Almgren

The President opened the hearing at 7:04 p.m.

The levy information was discussed.

The President closed the hearing at 7:14 p.m.

Darby Paxton, Secretary, District 44

The

Atkinson Graphic

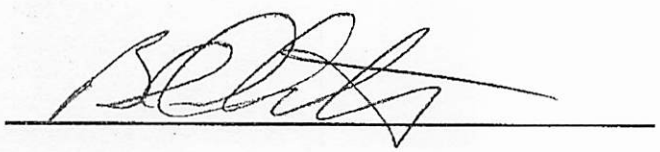
Publisher's Affidavit

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That the annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newsapepr proper and not in a supplement; that the first publication of said notice was on the 19th day of Sept, 2024, and the last publication was on the ____ day of _____, 20____.



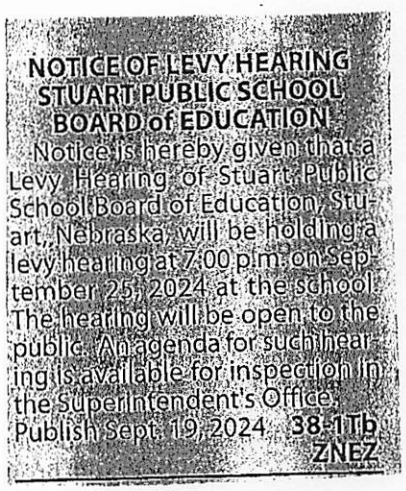
Subscribed in my presence and sworn to before me this 19th day of September, 2024.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 5.67 Proofs $ — ; Total $ 5.67



Stuart Public School

"HOME OF THE BRONCOS"

DISTRICT NO. 44
P.O. BOX 99
STUART, NEBRASKA 68780

Special School Board Meeting September 25, 2024

Present: Kaup, Stracke, Miksch, Paxton, Kohle
Absent: Wolf
Also Present: Robert Hanzlik, Travis Ludwig, Robert Almgren

The President opened the meeting at 7:32 p.m. and the notice of the meeting was posted at three locations: United State Post Office, Tri-County Bank, and the door to the main entrance of the school. It was also published in the Atkinson Graphic and The Wrangler. An advance agenda was given to the president of the Board and all members prior to the meeting date. All visitors were welcomed and informed this meeting was in compliance with the Nebraska Open Meetings Act and the Open Meeting Laws are posted for inspection at any time.

Moved by Kaup, seconded by Paxton to pass the attached resolution related to the levy. Roll call vote. 5-yes, 1-absent Carried

The President adjourned the meeting at 7:36 p.m.

Darby Paxton, Secretary, District 44

The

Atkinson Graphic

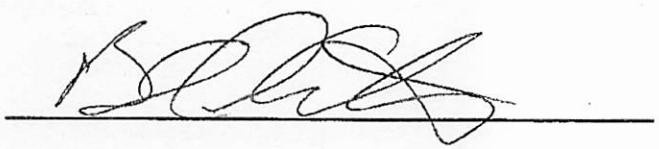
Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF HOLT } ss

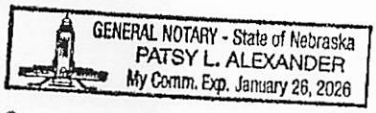
Brook D. Curtiss, being duly sworn upon his oath, deposes and says that he is the publisher of The Atkinson Graphic, a legal newspaper under the Statutes of Nebraska and printed and published weekly in Atkinson, Holt County, Nebraska, and of general circulation of said county.

That said Atkinson Graphic at all times herein stated has been printed in the English language and has a bona fide circulation of more than 300 copies weekly, and that said newspaper has been published within the County of Holt for more than fifty-two weeks prior to the first publication of the annexed notice, and that said newspaper is printed in part in an office maintained by said Atkinson Graphic at Atkinson, Holt County, Nebraska.

That the annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newsapepr proper and not in a supplement; that the first publication of said notice was on the 19th day of Sept, 2024, and the last publication was on the ____ day of _____, 20____.



Subscribed in my presence and sworn to before me this 19th day of September, 2024.



Patsy L. Alexander
Notary Public

Publication Fee:

$ 6.54 Proofs $ — ; Total $ 6.54

NOTICE OF SPECIAL MEETING
STUART PUBLIC SCHOOL
BOARD of EDUCATION

Notice is hereby given that a SPECIAL meeting of the Stuart Public School Board of Education, Stuart, Nebraska, will be held at 7:30 p.m. on September 25, 2024, at the school. The purpose of the meeting is to pass the levy resolution. The meeting will be open to the public. An agenda for such meeting is available for inspection in the Superintendent's Office.

Publish Sept. 19, 2024 **38-1Tb**
ZNEZ

District Number: 45-0044-000
District Name: STUART PUBLIC SCHOOLS
District Phone: (402)924-3302

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

Checklist (/Budget_Document_Checklist.pdf)

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

Certified Budget Authority	A-101	3,860,288
Access to Prior Year's Unused Budget Authority [Maximum Amount: $73,185]	A-355	73,185
Total Adjusted Budget Authority	A-361	3,933,473
Total Allowable Budget Authority	A-780	3,933,473

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	4,436,105
2024/25 Special Grant Funds	B-110	136,457
2024/25 Special Education Budget of Disbursements & Transfers	B-120	373,450
2024/25 General Fund Lid Exclusions	B-130	55,474
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	3,870,724
2024/25 Unused Budget Authority	B-150	62,749

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	450,503
2024/25 General Fund Expenditure Growth	B-162	73,185
Adjusted Unused Budget Authority	B-165	377,318
2024/25 Unused Budget Authority	B-170	62,749

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	440,067

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	1,996,247
2024/25 General Fund Necessary Cash Reserve	C-300	625,233
2024/25 Depreciation Fund Total Requirements	C-310	0
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	625,233

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	213,858,982

2024/25 Section D: Property Tax Request Authority		
2024/25 Property Tax Request Authority	D-110	1,713,703
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	235,664
Enter the amount approved by the School Board.	D-140	235,664
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	1,949,367

2024/25 Property Tax Request General Fund	D-210	1,918,232
2024/25 Property Tax Request Special Building Fund	D-220	0
2024/25 Total Property Tax Request	D-230	1,918,232
2024/25 Unused Property Tax Request Authority	D-240	31,135

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	0

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

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

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

District Approval

District Number: 45-0044-000
District Name: STUART PUBLIC SCHOOLS
District Phone: (402)924-3302

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	136,457

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	15,000
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	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	42,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	10,000
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	21,877
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	3,000
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	44,580
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0

Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.375	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0

Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
South Omaha Scholastic Foundation (formerly known as Ritonya•Buscher•Poehling Scholarship and Teacher Grant Fund)	1.48	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.5	0
Smaller Learning Communities Program Grants	1.505	0
SPED Planning Region Team	1.51	0
Stackable, instructionally embedded, Portable Science (SIPS) Assessments.	1.515	0
Statewide Longitudinal Data System	1.52	0
State Personnel Development Grant	1.522	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0

Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0

ACCOUNTANTS' COMPILATION REPORT

To The Members of the Board
Stuart Public School
Stuart, Nebraska

Management is responsible for the accompanying cash basis financial forecast of the Stuart Public School, which comprises the forecasted statements of cash receipts and disbursements for the years ending August 31, 2024 and 2025, including the related summaries of significant assumptions included in the accompanying prescribed form, in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management is also responsible for the accompanying comparative historical statements of cash receipts and disbursements of the Stuart Public School for the year ending August 31, 2023, included in the accompanying prescribed form.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

These forecasted and historical statements of cash receipts and disbursements and accompanying schedules included in the accompanying prescribed form are presented in accordance with the requirements of the State of Nebraska Auditor of Public Accounts and are not intended to be a presentation in accordance with the accounting principles generally accepted in the United States of America.

There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for presentation of a forecast established by the AICPA, other than those related to the significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the School's forecasted statements of cash receipts and disbursements. Accordingly, this forecast is not designed for those who are not informed about such matters.

Dana Cole & Company LLP

O'Neill, Nebraska
September 17, 2024

DANA F. COLE
& COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

Stuart Public Schools
Summary of Significant Forecast Assumptions
August 31, 2024 and 2025

This financial forecast presents to the best of management's knowledge and belief, the District's expected cash receipts and disbursements for the forecast periods. Accordingly, the forecast reflects management's judgement as of the date of this forecast, the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

General

The budget for the year ended August 31, 2025 was developed based on amounts approved by the governing body as an upper limit on expenditures.

Revenues

State aid is the amount certified by the State. Other non-tax sources are based on the prior years amounts or amounts estimated by state agencies. No significant increases in other revenue sources are expected. Taxes are based on the difference between budgeted disbursements and cash reserves less other non-tax sources.

Disbursements

Disbursements are based in general on historical amounts adjusted for expected increases for inflation and other contingencies. Expenditures for special projects and capital outlay are based on administration estimates or amounts approved specifically in the budget by the governing body. Debt payments are based on current repayment schedules.

See Accompanying Accountants' Report