2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 16-0006-000 **Class #: 3**

Valentine Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Cherry 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	$ -	$ 8,497,429.00	$ 8,497,429.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 165,000.00	$ 165,000.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 8,662,429.00	$ 8,662,429.00

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

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

Total Certified Valuation (All Counties) $ 1,752,140,970

*(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?

[ ] YES [X] 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

2024-2025
STATE OF NEBRASKA
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Special Building Fund	$ -	$ 165,000.00	$ 165,000.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 8,662,429.00	$ 8,662,429.00

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

$ -	Principal
$ -	Interest
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BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 16-0006-000
Valentine Community 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	2,538,225.00	6,566,576.00	8,412,455.00	14,979,031.00	1,117,800.00	13,861,231.00	14,979,031.00	-	14,979,031.00
Depreciation	572,933.00	872,933.00		872,933.00			872,933.00		872,933.00
Employee Benefit	468,168.00	478,168.00		478,168.00			478,168.00	-	478,168.00
Contingency	-	-		-			-		-
Activities	185,285.00	630,285.00		630,285.00			630,285.00	-	630,285.00
School Nutrition	193,168.00	696,168.00		696,168.00			696,168.00	-	696,168.00
Bond	-	-	-	-			-	-	-
Special Building	109,102.00	109,102.00	163,350.00	272,452.00			272,452.00		272,452.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	41,481.00	49,481.00		49,481.00			49,481.00	-	49,481.00
				-					-
TOTAL ALL FUNDS	4,108,362.00	9,402,713.00	8,575,805.00	17,978,518.00	1,117,800.00	13,861,231.00	17,978,518.00	-	17,978,518.00

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)	8,412,455.00	-	163,350.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	84,974.00	-	1,650.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	8,497,429.00	-	165,000.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 949,847.00	$ 398,605.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,269,113.00	-	19,682.00	-

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	3,465,573.00	8,643,438.00	5,422,110.00	14,065,548.00	1,566,140.00	9,961,183.00	11,527,323.00	2,538,225.00
Depreciation	625,102.00	925,102.00		925,102.00			352,169.00	572,933.00
Employee Benefit	460,303.00	468,168.00		468,168.00			-	468,168.00
Contingency	-	-		-			-	-
Activities	195,108.00	588,101.00		588,101.00			402,816.00	185,285.00
School Nutrition	266,570.00	666,032.00		666,032.00			472,864.00	193,168.00
Bond	-	-	-	-			-	-
Special Building	59,103.00	117,774.00	146,118.00	263,892.00			154,790.00	109,102.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	37,933.00	44,112.00		44,112.00			2,631.00	41,481.00
				-				-
TOTAL ALL FUNDS	5,109,692.00	11,452,727.00	5,568,228.00	17,020,955.00	1,566,140.00	9,961,183.00	12,912,593.00	4,108,362.00

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	
$	359,000.00

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	5,034,488.00	8,315,064.00	7,546,374.00	15,861,438.00	1,500,180.00	10,895,685.00	12,395,865.00	3,465,573.00
Depreciation	41,461.00	654,925.00		654,925.00			29,823.00	625,102.00
Employee Benefit	454,969.00	465,910.00		465,910.00			5,607.00	460,303.00
Contingency	-	-		-			-	-
Activities	190,388.00	605,906.00		605,906.00			410,798.00	195,108.00
School Lunch	224,030.00	661,423.00		661,423.00			394,853.00	266,570.00
Bond	-	-	-	-			-	-
Special Building	119,004.00	132,084.00	81,809.00	213,893.00			154,790.00	59,103.00
Qualified Capital Purpose Undertaking	14,582.00	14,582.00	-	14,582.00			14,582.00	-
Cooperative	-	-		-			-	-
Student Fee	35,601.00	44,877.00		44,877.00			6,944.00	37,933.00
				-				-
TOTAL ALL FUNDS	$ 6,114,523.00	10,894,771.00	7,628,183.00	18,522,954.00	1,500,180.00	10,895,685.00	13,413,262.00	5,109,692.00

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	
$	447,219.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Valentine Community Schools
ADDRESS	431 North Green St.
CITY & ZIP CODE	Valentine, NE 69201
TELEPHONE	402-376-1780
WEBSITE	www.valentinecommunityschools.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kris Larsen	Shane Kime	Michael Halley
TITLE /FIRM NAME	Chairperson	Treasurer	Superintendent
TELEPHONE	(402) 322-0329	(402) 389-1613	(402) 376-1780
EMAIL ADDRESS	sklarsen1686@gmail.com	shanekime@hotmail.com	mhalley@vcsbadger.net

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

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

Valentine Community Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 8,462,710.00
*(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

5,183,031.00 / 1,443,592,835.00 = 0.36 % (3)

2024 Real Growth Value per Assessor / ~~1,443,800,417.00~~ Prior Year Total Real Property Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.36 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 199,719.96

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 8,662,429.96**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 8,662,429.00
(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 # 16-0006-000

Valentine Community Schools

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

Valentine Community 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	8,497,429.00	-	165,000.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	8,497,429.00	-	165,000.00	-
14	Assessed Valuation	1,752,140,970	1,752,140,970	1,752,140,970	1,752,140,970
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.484974	0.000000	0.009417	0.000000
16	Total Levy for Compliance	0.494391			

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	$ 8,497,429.00	$ 1,752,140,970	0.484974
Special Building Fund	$ 165,000.00	$ 1,752,140,970	0.009417
Bond Fund	$ -	$ 1,752,140,970	0.000000
Bond Fund	$ -	$ 1,752,140,970	0.000000
Bond Fund	$ -	$ 1,752,140,970	0.000000
QCPUF Fund	$ -	$ 1,752,140,970	0.000000
QCPUF Fund	$ -	$ 1,752,140,970	0.000000
	$ -	$ 1,752,140,970	0.000000
	$ -	$ 1,752,140,970	0.000000
	$ -	$ 1,752,140,970	0.000000
	$ -	$ 1,752,140,970	0.000000
	$ -	$ 1,752,140,970	0.000000
	$ -	$ 1,752,140,970	0.000000
Total	$ 8,662,429.00		$ 0.494391

Must agree to Cover

Valentine Community 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	8,497,429.00	-	165,000.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	8,497,429.00	-	165,000.00	-
14	Assessed Valuation	1,751,985,706	1,751,985,706	1,751,985,706	1,751,985,706
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.485017	0.000000	0.009418	0.000000
16	Total Levy for Compliance	0.494435			

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

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Special Building Fund	$ 165,000.00	$ 1,751,985,706	0.009418
Bond Fund	$ -	$ 1,751,985,706	0.000000
Bond Fund	$ -	$ 1,751,985,706	0.000000
Bond Fund	$ -	$ 1,751,985,706	0.000000
QCPUF Fund	$ -	$ 1,751,985,706	0.000000
QCPUF Fund	$ -	$ 1,751,985,706	0.000000
	$ -	$ 1,751,985,706	0.000000
	$ -	$ 1,751,985,706	0.000000
	$ -	$ 1,751,985,706	0.000000
	$ -	$ 1,751,985,706	0.000000
	$ -	$ 1,751,985,706	0.000000
	$ -	$ 1,751,985,706	0.000000
Total	$ 8,662,429.00		$ 0.494435

Must agree to Cover

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

Notice is hereby given that Valentine Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on March 13, 2024 at 5:00 pm at the Valentine High School Board Room in Valentine, 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	$ 161,710.00		**$ 161,710.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 19,288.00		$ 19,288.00
• *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*	$ 28,344.00		$ 28,344.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*	$ 1,200.00		$ 1,200.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*	$ 420.00		$ 420.00
Totals:	**$ 210,962.00**	**$ -**	**$ 210,962.00**

Schedule D

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
1100	REGULAR INSTRUCTIONAL PROGRAMS	$5,861,248.68	$468,994.74	$5,482,562.72	93.80	$378,685.96	$0.00	$15,223.89	$363,462.07
1125	Regular Instr. Flex Spend SAT	$40,050.00	$2,056.84	$34,597.49	86.39	$5,452.51	$0.00	$0.00	$5,452.51
1150	LIMITED ENGLISH PROFICIENCY PROGRAMS	$0.00	$977.80	$3,172.27	0.00	($3,172.27)	$0.00	$87.00	($3,259.27)
1160	POVERTY PLAN	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
1190	EARLY CHILDHOOD	$20,000.00	$271.25	$647.49	4.32	$19,352.51	$0.00	$217.39	$19,135.12
1200	SPECIAL EDUCATION PROGRAMS	$1,552,585.82	$69,199.53	$1,168,024.11	75.54	$384,561.71	$0.00	$4,728.65	$379,833.06
1215	Tuition received from ED entities	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
1220	SPED TUITION	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
1291	EARLY CHILDHOOD AGES 3-5	$66,000.00	$0.00	$388.00	0.59	$65,612.00	$0.00	$0.00	$65,612.00
1292	EARLY CHILDHOOD AGES 0-2	$8,500.00	$0.00	$0.00	0.00	$8,500.00	$0.00	$0.00	$8,500.00
1300	SUMMER PROGRAMS/DR ED	$2,200.00	$0.00	$0.00	0.00	$2,200.00	$0.00	$0.00	$2,200.00
1000	ALL INSTRUCTION	$7,550,584.50	$541,500.16	$6,689,392.08	88.86	$861,192.42	$0.00	$20,256.93	$840,935.49
2110	ATTENDANCE AND SOCIAL WORK	$20,000.00	$0.00	$19,450.35	97.25	$549.65	$0.00	$0.00	$549.65
2120	GUIDANCE SERVICES	$325,718.93	$26,907.54	$323,162.96	99.22	$2,555.97	$0.00	$0.00	$2,555.97
2130	HEALTH SERVICES	$246,200.00	$1,210.53	$20,619.74	8.38	$225,580.26	$0.00	$0.00	$225,580.26
2131	HEALTH SERVICES SPED SCHOOL AGE	$50,000.00	$10,309.97	$119,358.10	238.72	($69,358.10)	$0.00	$0.00	($69,358.10)
2140	PSYCHOLOGICAL SERVICES	$3,000.00	$0.00	$0.00	0.00	$3,000.00	$0.00	$0.00	$3,000.00
2141	PSYCH SERVICES SPED SCHOOL AGE	$171,300.00	$11,598.41	$135,858.08	79.31	$35,441.92	$0.00	$0.00	$35,441.92
2142	Psychological services sped ages 3-5	$5,000.00	$115.06	$1,380.84	27.62	$3,619.16	$0.00	$0.00	$3,619.16
2143	Psychological services sped ages 0-2	$5,000.00	$115.06	$1,380.84	27.62	$3,619.16	$0.00	$0.00	$3,619.16
2151	SPEECH PATH SPED SCHOOL AGE	$200,000.00	$0.00	$160,744.00	80.37	$39,256.00	$0.00	$0.00	$39,256.00
2152	SPEECH AGE 3-5	$13,500.00	$0.00	$0.00	0.00	$13,500.00	$0.00	$0.00	$13,500.00
2153	SPEECH AGE BIRTH-2	$13,500.00	$0.00	$0.00	0.00	$13,500.00	$0.00	$0.00	$13,500.00
2161	OCCUPATIONAL THERAPY SPED SCHOOL AGE	$35,000.00	$0.00	$41,529.00	118.65	($6,529.00)	$0.00	$0.00	($6,529.00)
2162	OCCUPATIONAL THERAPY AGE 3-5	$20,000.00	$0.00	$0.00	0.00	$20,000.00	$0.00	$0.00	$20,000.00
2163	OCCUPATIONAL THERAPY AGE BIRTH-2	$5,200.00	$0.00	$0.00	0.00	$5,200.00	$0.00	$0.00	$5,200.00
2171	PHYSICAL THERAPY SPED SCHOOL AGE	$10,500.00	$0.00	$5,440.00	51.81	$5,060.00	$0.00	$0.00	$5,060.00
2172	PHYSICAL THERAPY SPED AGE 3-5	$2,500.00	$0.00	$160.00	6.40	$2,340.00	$0.00	$0.00	$2,340.00
2173	PHYSICAL THERAPY SPED AGE 0-2	$1,500.00	$0.00	$635.00	42.33	$865.00	$0.00	$0.00	$865.00
2181	VISION SERVICES SPED SCHOOL AGE	$10,383.60	$870.41	$10,534.55	101.45	($150.95)	$0.00	$0.00	($150.95)
2190	OTHER PUPIL SUPPORT SERVICES	$36,000.00	$841.62	$12,728.00	35.36	$23,272.00	$0.00	$0.00	$23,272.00
2210	IMPROVEMENT OF INSTRUCTION	$1,500.00	$0.00	$0.00	0.00	$1,500.00	$0.00	$0.00	$1,500.00
2211	SCHOOL IMPROVEMENT	$30,712.97	$662.67	$8,414.95	27.40	$22,298.02	$0.00	$0.00	$22,298.02
2212	INST STAFF TRNG AND CURR DEV	$7,372.36	$0.00	$2,800.00	37.98	$4,572.36	$0.00	$0.00	$4,572.36
2213	INSTRUCTIONAL STAFF TRAINING	$15,000.00	($100.00)	$4,723.72	31.49	$10,276.28	$0.00	$0.00	$10,276.28
2214	IMPLEMENTATION OF STANDARDS	$2,500.00	$0.00	$2,190.00	87.60	$310.00	$0.00	$0.00	$310.00
2220	LIBRARY/MEDIA SERVICES	$128,900.70	$431.22	$97,730.80	75.82	$31,169.90	$0.00	$0.00	$31,169.90

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
2223	AUDIO-VISUAL SERVICES	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
2224	DISTANCE LEARNING	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
2230	INSTRUCTION RELATED TECHNOLOGY	$50,000.00	$12,441.15	$159,195.15	380.47	($109,195.15)	$0.00	$31,040.64	($140,235.79)
2240	ACADEMIC STUDENT ASSESMENT	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
2310	BOARD OF EDUCATION	$62,000.00	$72.00	$59,281.48	95.62	$2,718.52	$0.00	$0.00	$2,718.52
2320	EXECUTIVE ADMINISTRATION	$230,000.00	$18,070.57	$215,462.48	93.68	$14,537.52	$0.00	$0.00	$14,537.52
2330	LEGAL SERVICES	$15,000.00	$0.00	$14,384.45	95.90	$615.55	$0.00	$0.00	$615.55
2410	OFFICE OF THE PRINCIPAL	$669,974.05	$50,781.24	$623,164.76	93.01	$46,809.29	$0.00	$0.00	$46,809.29
2490	OTHER SCHOOL ADMIN	$123,882.28	$10,443.46	$122,374.94	98.78	$1,507.34	$0.00	$0.00	$1,507.34
2500	SUPPORT SERVICES-BUSINESS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
2510	FISCAL SERVICES	$230,444.20	$10,941.78	$176,717.27	76.69	$53,726.93	$0.00	$0.00	$53,726.93
2530	PRINTING, PUBLISHING & DUPLICATING	$60,000.00	$3,263.14	$62,535.57	104.23	($2,535.57)	$0.00	$0.00	($2,535.57)
2540	PLANNING/RESEARCH/DEVELOPMENT/EVALUATION	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
2560	PUBLIC INFORMATION SERVICES	$3,500.00	$179.35	$1,330.14	38.00	$2,169.86	$0.00	$0.00	$2,169.86
2570	PERSONNEL SERVICES	$67,500.00	$515.10	$32,884.99	48.72	$34,615.01	$0.00	$0.00	$34,615.01
2580	TECHNOLOGY SERVICES	$291,000.00	$35,175.48	$242,915.06	83.48	$48,084.94	$0.00	$0.00	$48,084.94
2610	OPERATION OF BUILDINGS	$768,677.33	$18,734.31	$540,215.23	70.28	$228,462.10	$0.00	$0.00	$228,462.10
2620	MAINTENANCE OF PLANT	$687,000.00	$339,684.94	$755,613.06	109.99	($68,613.06)	$0.00	$0.00	($68,613.06)
2630	CARE & UPKEEP GROUNDS	$311,124.03	$8,141.75	$97,948.33	31.48	$213,175.70	$0.00	$0.00	$213,175.70
2640	CARE & UPKEEP OF EQUIPMENT	$30,600.00	$0.00	$1,062.27	3.47	$29,537.73	$0.00	$0.00	$29,537.73
2650	VEHICLE OPERATION STAFF ONLY	$48,718.92	$1,497.25	$29,039.04	59.61	$19,679.88	$0.00	$0.00	$19,679.88
2660	SECURITY	$35,000.00	$0.00	$8,609.85	24.93	$26,390.15	$0.00	$115.00	$26,275.15
2670	SAFETY	$127,500.00	$0.00	$10,502.46	8.24	$116,997.54	$0.00	$0.00	$116,997.54
2710	VEHICLE OP REG ED	$246,000.00	$2,959.22	$294,772.59	119.83	($48,772.59)	$0.00	$0.00	($48,772.59)
2712	VEHICLE OPERATION & PURCHASING SPED	$40,000.00	$199.68	$9,547.24	23.87	$30,452.76	$0.00	$0.00	$30,452.76
2713	SPED MILEAGE BELOW AGE 5	$5,000.00	$241.20	$4,803.11	96.06	$196.89	$0.00	$0.00	$196.89
2730	VEHICLE MAINT REG ED	$66,267.20	$51.53	$4,079.54	6.16	$62,187.66	$0.00	$0.00	$62,187.66
2732	VEHICLE MAINT SCHOOL AGE SPED	$5,000.00	$0.00	$301.33	6.03	$4,698.67	$0.00	$0.00	$4,698.67
2900	OTHER SUPPORT SERVICES-ACTIVITY FUND	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
2000	SUPPORT SERVICES	$5,534,476.57	$566,355.64	$4,435,581.27	80.71	$1,098,895.30	$0.00	$31,155.64	$1,067,739.66
3400	GRANTS FROM PRIVATE INTERESTS	$30,575.40	$0.00	$0.00	0.00	$30,575.40	$0.00	$0.00	$30,575.40
3500	OTHER STATE CATEGORICAL PROGRAMS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
3512	QUALITY ED-DIST ED INCENT PMNTS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
3535	HIGH ABILITY LEARNERS	$10,900.00	$0.00	$9,388.53	86.13	$1,511.47	$0.00	$0.00	$1,511.47
3540	STATE EARLY CHILHOOD	$146,500.00	$16,509.77	$203,556.13	138.95	($57,056.13)	$0.00	$0.00	($57,056.13)
3541	EARLY CHILDHOOD ENDOWMENT GRANT	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
3551	CAREER EDUCATION GRANTS	$5,500.00	$0.00	$2,769.02	79.34	$2,730.98	$0.00	$1,594.95	$1,136.03

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
3575	NE INNOVATION GRANT PROGRAM	$0.00	$316.05	$6,252.98	0.00	($6,252.98)	$0.00	$0.00	($6,252.98)
3590	EXTENDED LEARNING OPPORTUNITY GRANT	$16,038.36	$0.00	$720.40	4.49	$15,317.96	$0.00	$0.00	$15,317.96
3599	OTHER STATE CATEGORICAL PRORAMS	$0.00	$26,478.40	$61,237.72	0.00	($61,237.72)	$0.00	$0.00	($61,237.72)
3000	STATE & COMMUNITY PROGRAMS	$209,513.76	$43,304.22	$283,924.78	136.28	($74,411.02)	$0.00	$1,594.95	($76,005.97)
4300	ARCHITECTURE & ENGINEERING	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
4325	MEDICAID ADMIN ACTIVITIES IN PUB SCHOOLS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
4700	BUILDING IMPROVEMENTS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
4000	FEDERAL PROGRAMS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
5000	DEBT SERVICES	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
5000	DEBT SERVICES	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6200	Title I Part A Federal Services	$189,513.90	$11,949.24	$161,654.48	85.44	$27,859.42	$0.00	$263.13	$27,596.29
6210	Title I Federal Services Part A	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6310	TITLE II PART A ESSA	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6404	IDEA AGES 0-2	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6406	IDEA AGE 3-5	$5,000.00	$0.00	$2,379.00	47.58	$2,621.00	$0.00	$0.00	$2,621.00
6408	IDEA SCHOOL AGE	$150,000.00	$0.00	$110,128.00	73.42	$39,872.00	$0.00	$0.00	$39,872.00
6410	IDEA SCHOOL AGE	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6412	IDEA PART B NON PUBLIC	$17,000.00	$0.00	$6,879.00	40.46	$10,121.00	$0.00	$0.00	$10,121.00
6415	Federal IDEA Grant	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6418	IDEA Part B PEaK TIPS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6421	IDEA ARP PART B	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6422	IDEA ARP PART B	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6423	IDEA ARP NON PUBLIC	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6700	FEDERAL VOCATIONAL/APPL TECH ED (CARL PE	$0.00	$1,200.00	$1,200.00	0.00	($1,200.00)	$0.00	$0.00	($1,200.00)
6915	TITLE I PART C MIGRANT CHILDREN	$1,500.00	$0.00	$0.00	0.00	$1,500.00	$0.00	$0.00	$1,500.00
6969	Title IV Part A	$10,591.27	$0.00	$0.00	0.00	$10,591.27	$0.00	$0.00	$10,591.27
6988	ESSER ELO AFTER SCHOOL	$380,000.00	($11,894.30)	$94,899.92	24.97	$285,100.08	$0.00	$0.00	$285,100.08
6989	ESSER ELO SUMMER PROGRAM	$380,000.00	$3,028.51	$63,530.43	16.72	$316,469.57	$0.00	$0.00	$316,469.57
6990	MISC FEDERAL	$380,000.00	$29,820.80	$255,834.69	71.43	$124,165.31	$0.00	$15,588.90	$108,576.41
6996	ESSERS (COVID)	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6997	ESSERS COVID RELIEF #2	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6998	ESSER III	$448,159.00	$22,882.77	$244,601.79	54.58	$203,557.21	$0.00	$0.00	$203,557.21
6000	SUMMER SCHOOL	$1,961,764.17	$56,987.02	$941,107.31	48.78	$1,020,656.86	$0.00	$15,852.03	$1,004,804.83
8000	TRANSFERS-OUTGOING	$50,000.00	$45,000.00	$45,000.00	90.00	$5,000.00	$0.00	$0.00	$5,000.00
8000	TRANSFERS-OUTGOING	$50,000.00	$45,000.00	$45,000.00	90.00	$5,000.00	$0.00	$0.00	$5,000.00
9000	NON-PROGRAMMED CHARGES	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
9001	Interfund loan from General Fund	$0.00	$0.00	$580,000.00	0.00	($580,000.00)	$0.00	$0.00	($580,000.00)

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
9000	NON-PROGRAMMED CHARGES	$0.00	$0.00	$580,000.00	0.00	($580,000.00)	$0.00	$0.00	($580,000.00)
01	GENERAL FUND	$15,306,339.00	$1,253,147.04	$12,975,005.44	85.22	$2,331,333.56	$0.00	$68,859.55	$2,262,474.01

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
Grand Total:		$15,306,339.00	$1,253,147.04	$12,975,005.44	85.22	$2,331,333.56	$0.00	$68,859.55	$2,262,474.01

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Valentine Community Schools — SUBDIVISION NAME

Cherry — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
None to report		

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Valentine Community Schools	Cherry
SUBDIVISION NAME	COUNTY

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

None to report

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF BROWN

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]
VALENTINE HIGH SCHOOL	3	16-0006		1,778,629	0	1,623,365	0.00

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

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

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

Peggy L. Gross
(signature of county assessor)

8-15-2024
(date)

CC: County Clerk, BROWN County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: VALENTINE COMMUNITY SCHOOLS
ATTN: MIKE HALLEY SUPERINTENDENT
431 N GREEN ST
VALENTINE, NE 69201

TAXABLE VALUE LOCATED IN THE COUNTY OF CHERRY

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]
VALENTINE HIGH 6	3	16-0006		1,750,362,341	5,183,031	1,441,969,470	0.36

** 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 JACKIE MORELAND, CHERRY 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.

Jacqueline Moreland
(signature of county assessor)

8/20/2024
(date)

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

September Regular Board Meeting
Wednesday, September 11, 2024 5:00 PM Central

Valentine Rural High School
431 N Green St
Valentine, NE 69201

1. Roll Call

Meeting was called to order at 5:05 p.m. by Board President Kris Larsen, noting that the meeting was properly advertised according to policy, with a notice of time and place posted in three prominent places at least 48 hours before the beginning of the meeting.
Absent: Clinton Assarsson (excused), **Present:** Jessica Coyle, Greg Gass, Jo Hand, Shane Kime, Kris Larsen.
There were also 7 guests present.

2. Pledge of Allegiance

3. Notice of Open Meetings Law

4. Review of Agenda

4.1. Publication of Notice
Notice of this meeting was properly advertised according to policy, with a notice of time and place posted in three prominent places at least 48 hours before the beginning of the meeting.
The meeting was advertised in Midland Newspaper the weeks of 8/26/2024 and 9/2/2024
The Meeting was posted at VHS, VMS and VES on 9/6/2024

4.2. Approval of Agenda
Approval of the agenda as presented. This motion, made by Jessica Coyle and seconded by Shane Kime, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Kris Larsen: Yea

4.3. Notes Regarding Agenda

5. Public Comment

6. Action Items

6.1. Consent Agenda
Approval of the consent agenda as presented. This motion, made by Shane Kime and seconded by Jessica Coyle, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Kris Larsen: Yea

6.1.1. Approval of Minutes from Regular Board of Education Meeting August 14, 2024

6.1.2. Approval of Minutes from Board of Education Budget Worksession held August 28, 2024

6.1.3. Treasurer's Report

6.1.4. Approval of Regular Claims from the General Fund

6.1.5. Approval of Manual Claims from the General Fund

6.1.6. Approval of Manual Claims from the Activity Fund

6.2. Reports

6.2.1. Special Education Coordinator's Report

6.2.2. Activity Director's Report

6.2.3. Counselors Reports

6.2.4. Principals Reports

6.2.5. Superintendent's Report

6.3. Approval of proposed 2024-2025 school year budget
Approval of the 2024-2025 school year budget with a total general fund budget of $14,979,031.00 and total tax request of $8,497,429.00; Depreciation Fund budget of $872,933.00; Employee Benefit Fund budget of $478,168.00; Activities Fund budget of $630,285.00; School Nutrition Fund budget of $696,168.00; Special Building Fund Budget of $272,452.00 with a tax request of $165,000.00 ; and Student Fees Fund budget of $49,481.00 as presented. This motion, made by Greg Gass and seconded by Jo Hand, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Kris Larsen: Yea

6.4. Approve resolution to set Tax Request for 2024-2025
Approval of the tax request resolution which consists of the General Fund Tax Request of $8,497,429.00; Special Building Fund Tax Request of $165,000.00 as presented. This motion, made by Shane Kime and seconded by Greg Gass, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Kris Larsen: Yea

6.5. Certified Staff Resignations
Accept certified staff resignations for Devin Muirhead and Mary Ellen Osnes with early retirement incentive and Annie Kinnaman as presented. This motion, made by Greg Gass and seconded by Jo Hand, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Kris Larsen: Yea

6.6. Review and award the propane bid for the 24-25 school year.
Accept propane bid from Sandhill Oil, Inc. at firm price of $1.289 per gallon for the 2024-2025 school year as presented. This motion, made by Shane Kime and seconded by Greg Gass, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Kris Larsen: Yea

6.7. Consider snow removal bids for the 2024-2025 school year
No bids received-postponed until October 2024 Board of Education Meeting

6.8. Consider computer carts as surplus items
Declare computer carts as surplus as presented. This motion, made by Jessica Coyle and seconded by Jo Hand, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Kris Larsen: Yea

7. Board Members/Committees Report

8. Adjourn
Board President Kris Larsen adjourned the meeting at 5:38 p.m.

_____
Board President

_____
Board Secretary

P.P. 20686

Proof of Publication

State of Nebraska
County of Cherry } SS

Cindy Williams

being by me first duly sworn on oath says that he/she is employed by the Valentine Midland News, a newspaper published in Valentine, Nebraska, and personally knows that said newspaper is a legal weekly newspaper under the statutes of the state of Nebraska, having a bonafide circulation of over three hundred copies, has been published in said county for more than fifty-two successive weeks prior to the first publication of the attached notice and is printed in an office maintained in the City of Valentine, in said county, which said city is the place of its publication; that the notice hereto attached was published in said newspaper in the regular issues thereof.

Date of Publication 9/11

Dated this 11 day of September, 2024

Cindy Williams

Subscribed and sworn to before me dated this 11 day of September, 2024

Dana Anderson

Notary Public

Fees $ 48.50

[SEAL]

GENERAL NOTARY - State of Nebraska
DANA ANDERSON
My Comm. Exp. April 17, 2027

20686-11 ZNEZ

Notice of Special Hearing To Set Final Tax Request

Valentine Community Schools (18-0058-000) in Cherry County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 11th day of, September 2024 at Following Budget Hearing at 8:00 o'clock P.M., at Valentine High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	1,483,997,110	1,761,883,708	19%

2023-2024 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)
General Fund	15,305,859.00	8,270,650.00	0.557208	0.472076
Bond Fund(s) K-12			0.000000	0.000000
Bond Fund(s) K-8			0.000000	0.000000
Bond Fund(s) 9-12			0.000000	0.000000
Bond Fund			0.000000	0.000000
Special Building Fund	216,423.00	192,060.00	0.012940	0.010961
Qualified Capital Purpose Undertaking Fund K-12			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K-8			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund 9-12			0.000000	0.000000
Total	15,522,282.00	8,462,710.00	0.570268	0.483037

2024-2025 Budget Information

2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change In Tax Rate	Change In Operating Budget
14,970,091.00	8,497,429.00	0.483017	-15%	-2%
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
272,452.00	165,000.00	0.009418	-27%	26%
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
15,242,469.00	8,662,429.00	0.494455	-15%	-2%

P.P. 20685

Proof of Publication

---------- } SS

State of Nebraska
County of Cherry

Cindy Williams

being by me first duly sworn on oath says that he/she is employed by the Valentine Midland News, a newspaper published in Valentine, Nebraska, and personally knows that said newspaper is a legal weekly newspaper under the statutes of the state of Nebraska, having a bonafide circulation of over three hundred copies, has been published in said county for more than fifty-two successive weeks prior to the first publication of the attached notice and is printed in an office maintained in the City of Valentine, in said county, which said city is the place of its publication; that the notice hereto attached was published in said newspaper in the regular issues thereof.

Date of Publication 9/11

Dated this 11 day of September, 2024

Cindy Williams

Subscribed and sworn to before me dated this 11 day of September, 2024

Dana Anderson

Notary Public

Fees $ 162.00

[SEAL]

GENERAL NOTARY - State of Nebraska
DANA ANDERSON
My Comm. Exp. April 17, 2027

Tapweed / Noxious Weeds

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Valentine Community Schools (16-0006-000) in Cherry 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 5:00 o'clock, P.M., at Valentine High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 12,395,865.00	$ 11,527,323.00	$ 14,979,031.00	$ -	$ 6,566,576.00	$ 8,497,429.00
Depreciation	$ 29,823.00	$ 352,169.00	$ 872,933.00		$ 872,933.00	
Employee Benefit	$ 5,607.00	$ -	$ 478,168.00	$ -	$ 478,168.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 410,798.00	$ 402,816.00	$ 630,285.00	$ -	$ 630,285.00	
School Nutrition	$ 394,853.00	$ 472,864.00	$ 696,168.00	$ -	$ 696,168.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 154,790.00	$ 154,790.00	$ 272,452.00		$ 109,102.00	$ 165,000.00
Qualified Capital Purpose Undertaking	$ 14,582.00	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 6,944.00	$ 2,631.00	$ 49,481.00	$ -	$ 49,481.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 13,413,262.00	$ 12,912,593.00	$ 17,978,518.00	$ -	$ 9,402,713.00	$ 8,662,429.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ -	$ 8,662,429.00	$ 8,662,429.00

20685-11 ZNE

Board of Education Budget Worksession
Wednesday, August 28, 2024 6:00 PM Central

Valentine Rural High School
431 N Green St
Valentine, NE 69201

1. Call Meeting to Order
Present: Clinton Assarsson, Jessica Coyle, Greg Gass, Jo Hand, Shane Kime, Kris Larsen.

1.1. Roll Call

1.2. Notice of Open Meetings Law

2. Review of 2023-2024 Budget and Planning for 2024-2025 proposed budget
Approve option 2 to increase property tax authority by 4.7% to $8,662,429.00 as presented. This motion, made by Shane Kime and seconded by Clinton Assarsson, Passed.
Clinton Assarsson: Yea, Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Kris Larsen: Yea

3. Adjourn

_____
Board President

_____
Board Secretary

Nebraska Department of Education
School Finance & Organization Services

2024/25 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: CHERRY
COUNTY-DISTRICT NUMBER: 16-0006-000
DISTRICT NAME: VALENTINE COMMUNITY SCHOOLS

Certified Budget Authority	**$13,333,495**	**Budget Based**
Allowable Reserve Percentage	**35 %**	
Access to Prior Year's Unused Budget Authority	**$0**	

Certified Budget Authority:
Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation: *((GFBE - SGF - SPED - GFLE) X 1.025))*

Student Growth Adjustment Calculation: *((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))*

Formula Needs Calculation: *((FN X 1.10) - (SPED X 1.025))*

		Data Source
GFBE	2023/24 General Fund Budget	2023/24 LC-2 Line B-100
SGF	2023/24 Special Grant Funds	2023/24 LC-2 Line B-110
SPED	2023/24 Special Education Budget	2023/24 LC-2 Line B-120
GFLE	2023/24 General Fund Lid Exclusions (Schedule A)	2023/24 LC-2 Line B-130
SGA	2024/25 Student Growth Adjustment	2024/25 State Aid
SGACORR	2024/25 Student Growth Correction	2024/25 State Aid
FN	2024/25 Formula Needs	2024/25 State Aid

2024/25 Basic Allowable Growth Rate (BAGR) is 2.5%.

Access to Prior Year's Unused Budget Authority:
This amount is equal to the lesser of 2% of 2023/24 adjusted expenditures (2% of LC-2 Line B-140) or 2023/24 Total Unused Budget Authority (LC-2 Line B-175) *if the district has Unused Budget Authority available.*

Please Note: ***To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2024/25 LC-2.***

Any questions about this information or how it is to be used in meeting the budgeting requirements of state law can also be directed to School Finance at the Nebraska Department of Education, Box 94987, Lincoln, NE 68509-4987, or by calling (402)450-0867 or (402)540-0649.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2024/25 STATE AID CERTIFICATION

VALENTINE COMMUNITY SCHOOLS (16-0006-000)

FORMULA STUDENTS CALCULATION

(	Fall Membership	x		ADM/FM Ratio	)	+	Contracted Out	=	Formula Students
(	550	x		1.0005311219	)	+	0	=	550.29
KDG Adjustment			(	0 students	x .5)		times ADM Factor	=	0.00
Early Childhood (002)		(	25 students	x	490.0 hours / 1,032 hours	x .6)		=	7.12
Early Childhood (002)		(	4 students	x	490.0 hours / 1,032 hours	x .6)		=	1.14
Total Formula Students									*558.55*

FORMULA NEEDS CALCULATION

Basic Funding	7,739,543.00
Poverty Allowance	0.00
Limited English Proficiency Allowance	0.00
Focus School & Program Allowance	0.00
Summer School Allowance	0.00
Special Receipts Allowance	620,140.00
Transportation Allowance	92,619.00
Elementary Site Allowance	0.00
Distance Education & Telecommunications Allowance	37,155.00
Averaging Adjustment	0.00
New School Adjustment	0.00
Student Growth Adjustment	0.00
Community Achievement Plan Adjustment	0.00
Limited English Proficiency Allowance Correction	0.00
Student Growth Adjustment Correction	0.00
Poverty Allowance Correction	0.00
Non Qualified LEP Adjustment	0.00
Total Calculated Formula Needs	8,489,457.00
Formula Needs Stabilization	0.00
Total Formula Needs	8,489,457.00

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	1,468,696,729 / 100 x 1.0000000000	14,686,967.00
Net Option Funding		0.00
Allocated Income Tax Funds		106,947.00
Other Actual Receipts		1,319,629.00
Community Achievement Plan Aid		0.00
Foundation Aid		837,831.00
Total Formula Resources		16,951,374.00

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2023/24 school year, State Aid was calculated using 2022/23 numbers.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2024/25 STATE AID CERTIFICATION

VALENTINE COMMUNITY SCHOOLS (16-0006-000)

STATE AID CALCULATION

Equalization Aid	0.00
Net Option Funding	0.00
Allocated Income Tax Funds	106,947.00
Community Achievement Plan Aid	0.00
Foundation Aid	837,831.00
Total State Aid Calculated	944,778.00
Prior Year (2023/24) State Aid Correction	5,069.00
Total State Aid	**949,847.00**
Carryover Adjustment from years prior to 2024/25	0.00

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2023/24 school year, State Aid was calculated using 2022/23 numbers.

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 Valentine Community 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 Valentine Community Schools resolves that:

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

General Fund:	$	8,497,429.00
Bond Fund:	$	-
Special Building Fund:	$	165,000.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 18.06 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 0.483036 per $100 of assessed value.

4. Valentine Community Schools proposes to adopt a property tax request that will cause its tax rate to be 0.494435 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Valentine Community Schools will increase (or decrease) last year's budget by -1.77 percent.

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

Motion by Shane Kime, seconded by Greg Guss to adopt Resolution # 9-11-24

Voting yes were:	Voting no were:
Shane Kime	
Greg Guss	
Jessica Coyle	
Jo Hand	
Kris Larsen	

Dated this 11th day of September, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Valentine Community Schools (16-0006-000) in Cherry 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 5:00 o'clock, P.M., at Valentine High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 12,395,865.00	$ 11,527,323.00	$ 14,979,031.00	$ -	$ 6,566,576.00	$ 8,497,429.00
Depreciation	$ 29,823.00	$ 352,169.00	$ 872,933.00		$ 872,933.00	
Employee Benefit	$ 5,607.00	$ -	$ 478,168.00	$ -	$ 478,168.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 410,798.00	$ 402,816.00	$ 630,285.00	$ -	$ 630,285.00	
School Nutrition	$ 394,853.00	$ 472,864.00	$ 696,168.00	$ -	$ 696,168.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 154,790.00	$ 154,790.00	$ 272,452.00		$ 109,102.00	$ 165,000.00
Qualified Capital Purpose Undertaking	$ 14,582.00	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 6,944.00	$ 2,631.00	$ 49,481.00	$ -	$ 49,481.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 13,413,262.00	$ 12,912,593.00	$ 17,978,518.00	$ -	$ 9,402,713.00	$ 8,662,429.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 8,662,429.00	$ 8,662,429.00

Notice of Special Hearing To Set Final Tax Request

Valentine Community Schools (16-0006-000) in Cherry County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 11th day of, September 2024 at Following Budget Hearing at 5:00 o'clock P.M., at Valentine High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	1,483,987,110	1,752,140,970	18%

	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	15,306,339.00	8,270,680.00	0.557328	0.472033	14,979,031.00	8,497,429.00	0.484974	-13%	-2%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	219,423.00	192,030.00	0.012940	0.010960	272,452.00	165,000.00	0.009417	-27%	24%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	15,525,762.00	8,462,710.00	0.570268	0.482993	15,251,483.00	8,662,429.00	0.494391	-13%	-2%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **16-0006-000**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	5,602,345.00	5,005,195.00	6,433,325.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	1,093,979.00	1,098,218.00	
4	Support Services - Pupils (SPED Related)	2100's	382,550.00	454,012.00	1,099,800.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	343,764.00	334,904.00	350,000.00
7	Support Services - Instructional	2200's	177,538.00	260,333.00	265,000.00
8					
9	Board of Education	2310	57,074.00	59,209.00	59,900.00
10	Executive Administration Services	2320	215,787.00	197,272.00	200,000.00
11	District Legal Services	2330	4,988.00	14,384.00	10,000.00
12	Office of the Principal	2410	602,628.00	571,259.00	605,000.00
13	General Administration - Business Services	2500	502,955.00	466,181.00	500,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	1,747,607.00	1,073,940.00	2,186,713.00
15	Vehicle Acquisition & Maintenance	2650	21,656.00	27,454.00	30,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	325,330.00	295,841.00	310,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	23,651.00	13,910.00	18,000.00
18					11,293.00
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	203,146.00	204,822.00	205,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	729,294.00	870,389.00	900,000.00
24					
25	Transfers to _____ Fund	8000	80,000.00	580,000.00	345,000.00
26	Interfund Loan/Repayment to _____ Fund				
27					500,000.00
28	Other		281,573.00		450,000.00
29					500,000.00
30	Total Disbursements & Transfers (Including SPED)		12,395,865.00	11,527,323.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,500,180.00	1,566,140.00	1,117,800.00
32	Total Non-Special Education Disbursements & Transfers		10,895,685.00	9,961,183.00	13,861,231.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				14,979,031.00
34	NECESSARY CASH RESERVE				
35	TOTAL REQUIREMENTS				14,979,031.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,568,915.00	1,732,786.00	1,269,112.00
39	Investments, 9-1		1,459,951.00		
40	County Treasurer's Balance, 9-1		2,005,622.00	1,732,787.00	1,269,113.00
41	Total Beginning Balance		5,034,488.00	3,465,573.00	2,538,225.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115			
46	Public Power District Sales Tax	1120	12.00	4,855.00	2,500.00
47	Motor Vehicle Taxes	1125	447,219.00	359,000.00	398,605.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	43,116.00	63,022.00	53,069.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	8,856.00	4,504.00	6,680.00
56	Local License Fees/Court Fines	1911 / 1921	5,050.00	4,960.00	5,005.00
57	Nameplate Capacity Tax	3133	2,284.00	3,061.00	2,673.00
58	Categorical Grants from Corporations / Private	1925	2,589.00	850.00	1,720.00
59	Other Local Receipts		20,497.00	204.00	
60			2,284.00		10,351.00
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	74,158.00	42,462.00	58,310.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	79,107.00	954,470.00	949,847.00
72	Special Education Programs	3120	595,154.00	1,128,880.00	862,017.00
73	Special Education Transportation	3125	4,125.00	13,203.00	8,664.00
74	Homestead Exemption	3130	69,269.00	46,519.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	17,266.00	12,521.00	14,894.00
77	Payments for High Ability Learners	3535	5,634.00	5,100.00	5,367.00
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	105,848.00	111,004.00	108,426.00
85					
86	State Categorical Programs	3500's	60,336.00	64,841.00	62,589.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	1,010,951.00	1,084,455.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	127,774.00	126,399.00	127,087.00
91		4526-4528, 4531			
92					
93					
94	IDEA Programs	4512-4523	96,209.00	161,729.00	128,969.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	27,892.00	15,617.00	21,755.00
98	Medicaid Administrative Activities in Public Schools	4709	19,204.00	10,869.00	15,037.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524	280,314.00		
101					500,000.00
102					500,000.00
103					
104	Vocational Education (Carl Perkins)	4525	5,211.00		5,211.00
105	Other Federal Categorical Receipts	4530	118,485.00	240,665.00	179,575.00
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		21,238.00	
113	Sale of Property	5300	10,946.00	1,590.00	
114	Transfers from _____ Fund	5200	14,582.00	550,000.00	
115	Cash Balance from Dissolved/Merged Districts	5610			

116	Other		1,510.00	134,409.00	
117	Other Non-Revenue Receipts	5690	24,694.00	11,438.00	
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		8,315,064.00	8,643,438.00	6,566,576.00
121	Personal and Real Property Taxes	1100	7,546,374.00	5,422,110.00	8,412,455.00
122	TOTAL RESOURCES AVAILABLE		15,861,438.00	14,065,548.00	14,979,031.00
123	Less: Disbursements & Transfers		12,395,865.00	11,527,323.00	
124	BALANCE FORWARD		3,465,573.00	2,538,225.00	

PROPERTY TAX RECAP

1. Tax from Line 121	8,412,455.00
2. Compute County Treasurer's Commission at 1% of tax collections.	84,974.00
3. Total Personal and Real Property Tax Requirement	8,497,429.00

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 # **16-0006-000**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		29,823.00		572,933.00
3					300,000.00
4				85,384.00	
5					
6				89,642.00	
7				17,001.00	
8				22,400.00	
9				137,742.00	
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		29,823.00	352,169.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				872,933.00
14	TOTAL REQUIREMENTS				872,933.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		41,461.00	625,102.00	572,933.00
17	Investments, 9-1				
18	Total Beginning Balance		41,461.00	625,102.00	572,933.00
19	LOCAL SOURCES				
20	Interest	1510	13,464.00		
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	600,000.00	300,000.00	300,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		654,925.00	925,102.00	872,933.00
28	Less: Disbursements & Transfers		29,823.00	352,169.00	
29	BALANCE FORWARD		625,102.00	572,933.00	

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 # **16-0006-000**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		5,607.00		478,168.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		5,607.00	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				478,168.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				478,168.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		454,969.00	460,303.00	468,168.00
18	Investments, 9-1				
19	Total Beginning Balance		454,969.00	460,303.00	468,168.00
20	LOCAL SOURCES				
21	Interest	1510	10,941.00	7,865.00	10,000.00
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		465,910.00	468,168.00	478,168.00
29	Less: Disbursements & Transfers		5,607.00	-	
30	BALANCE FORWARD		460,303.00	468,168.00	

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 # **16-0006-000**

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

Budgeted Calculation of Maximum Total Disbursements & Transfers

$ 14,979,031.00 x .05 = 748,951.55

(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 # **16-0006-000**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2					
3					
4					
5			410,798.00	402,816.00	630,285.00
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		410,798.00	402,816.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				630,285.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				630,285.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		190,388.00	195,108.00	185,285.00
18	Investments, 9-1				
19	Total Beginning Balance		190,388.00	195,108.00	185,285.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	335,518.00	347,993.00	400,000.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	80,000.00	45,000.00	45,000.00
27					
28	TOTAL RESOURCES AVAILABLE		605,906.00	588,101.00	630,285.00
29	Less: Disbursements & Transfers		410,798.00	402,816.00	
30	BALANCE FORWARD		195,108.00	185,285.00	

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 # **16-0006-000**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's			
3	Employee Benefits	200's			
4	Purchased Services	300 / 400	389,321.00	472,864.00	696,168.00
5	Supplies & Materials (Excluding Food)	610	5,177.00		
6	Food	630	355.00		
7	Capital Outlay (New & Replacement)	731, 733, 739			
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		394,853.00	472,864.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				696,168.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				696,168.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		224,030.00	266,570.00	193,168.00
18	Investments, 9-1				
19	Total Beginning Balance		224,030.00	266,570.00	193,168.00
20	LOCAL SOURCES				
21	Interest	1510	10,134.00	9,088.00	10,500.00
22	Sale of Lunches/Milk	1610-1650	175,899.00	143,396.00	165,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	2,139.00	2,139.00	2,500.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	249,221.00	244,839.00	250,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32					75,000.00
33	TOTAL RESOURCES AVAILABLE		661,423.00	666,032.00	696,168.00
34	Less: Disbursements & Transfers		394,853.00	472,864.00	
35	BALANCE FORWARD		266,570.00	193,168.00	

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 # **16-0006-000**

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

PROPERTY TAX RECAP

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

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

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			$ -
2025-2026			$ -
2026-2027			$ -
2027-2028 and thereafter			$ -
Total All Years	$ -	$ -	$ -

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **16-0006-000**

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600			
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832	100,735.00	154,790.00	154,970.00
8			54,055.00		117,482.00
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		154,790.00	154,790.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				272,452.00
12	TOTAL REQUIREMENTS				272,452.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		100,000.00	39,421.00	89,420.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		19,004.00	19,682.00	19,682.00
17	Total Beginning Balance		119,004.00	59,103.00	109,102.00
18	LOCAL SOURCES				
19	Carlline Tax	1115		13.00	
20	Interest	1510	2,011.00	1,525.00	
21			1.00	159.00	
22			23.00	233.00	
23	STATE SOURCES				
24	Homestead Exemption	3130	684.00	810.00	
25	Pro-Rate Motor Vehicles	3180	212.00	212.00	
26					
27	Property Tax Credit	3131	10,149.00	25,131.00	
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			30,588.00	
36	Total Available Resources Before Property Taxes		132,084.00	117,774.00	109,102.00
37	Personal and Real Property Taxes	1100	81,809.00	146,118.00	163,350.00
38	TOTAL RESOURCES AVAILABLE		213,893.00	263,892.00	272,452.00
39	Less: Disbursements & Transfers		154,790.00	154,790.00	
40	BALANCE FORWARD		59,103.00	109,102.00	

PROPERTY TAX RECAP

1. Tax From Line 37	163,350.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	1,650.00
3. Total Personal and Real Property Tax Requirement.	165,000.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **16-0006-000**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund		14,582.00		
8	Total Disbursements & Transfers		14,582.00	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		14,000.00		
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		582.00		
16	Total Beginning Balance		14,582.00	-	-
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		14,582.00	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		14,582.00	-	-
35	Less: Disbursements & Transfers		14,582.00	-	
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 # **16-0006-000**

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

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **16-0006-000**

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School		5,877.00		
5			1,067.00	2,631.00	
6					49,481.00
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		6,944.00	2,631.00	
15	TOTAL BUDGET OF DISBURSEMENTS				49,481.00
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				49,481.00
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1		35,601.00	37,933.00	41,481.00
20	Investments, 9-1				
21	Total Beginning Balance		35,601.00	37,933.00	41,481.00
22	LOCAL SOURCES				
23	Interest	1510	1,528.00	1,045.00	1,500.00
24	Extracurricular Activities Fees	1741	7,748.00	5,134.00	6,500.00
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		44,877.00	44,112.00	49,481.00
35	Less: Disbursements		6,944.00	2,631.00	
36	BALANCE FORWARD		37,933.00	41,481.00	

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: 16-0006-000
District Name: VALENTINE COMMUNITY SCHOOLS
District Phone: (402)376-1780

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	13,333,495
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	**A-355**	0
Total Adjusted Budget Authority	A-361	13,333,495
Total Allowable Budget Authority	A-780	13,333,495

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**	14,967,738
2024/25 Special Grant Funds	B-110	516,443
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	1,117,800
2024/25 General Fund Lid Exclusions	**B-130**	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	13,333,495
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

District Number: 16-0006-000
District Name: VALENTINE COMMUNITY SCHOOLS
District Phone: (402)376-1780

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	516,443

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	50,000
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	43,168
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	140,130
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	87,816
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	130,303
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	65,026
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