2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 54-0576 **Class #: III**

Wausa Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Knox County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,191,311.00	$ 3,191,311.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 212,121.00		$ 212,121.00
Special Building Fund	$ -	$ 118,030.00	$ 118,030.00
Qualified Capital Purpose Undertaking Fund	$ 80,808.00	$ -	$ 80,808.00
Total All Funds	$ 292,929.00	$ 3,309,341.00	$ 3,602,270.00

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

$ 2,870,000.00	Principal
$ 693,333.75	Interest
$ 3,563,333.75	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 495,294,919

*(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 # 54-0576
Wausa 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	1,678,893.00	2,739,811.00	3,159,398.00	5,899,209.00	688,245.00	4,410,964.00	5,099,209.00	800,000.00	5,899,209.00
Depreciation	200,000.00	200,000.00		200,000.00			200,000.00		200,000.00
Employee Benefit	33,334.00	38,334.00		38,334.00			38,334.00	-	38,334.00
Contingency	-	-		-			-		-
Activities	66,739.00	256,739.00		256,739.00			256,739.00	-	256,739.00
School Nutrition	68,500.00	277,000.00		277,000.00			277,000.00	-	277,000.00
Bond	128,508.00	131,258.00	210,000.00	341,258.00			277,000.00	64,258.00	341,258.00
Special Building	133,150.00	133,150.00	116,850.00	250,000.00			250,000.00		250,000.00
Qualified Capital Purpose Undertaking	66,791.00	68,136.00	80,000.00	148,136.00			148,136.00	-	148,136.00
Cooperative	160,000.00	160,000.00		160,000.00			160,000.00	-	160,000.00
Student Fee	-	10,000.00		10,000.00			10,000.00	-	10,000.00
				-					-
TOTAL ALL FUNDS	2,535,915.00	4,014,428.00	3,566,248.00	7,580,676.00	688,245.00	4,410,964.00	6,716,418.00	864,258.00	7,580,676.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,159,398.00	210,000.00	116,850.00	80,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	31,913.00	2,121.00	1,180.00	808.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,191,311.00	212,121.00	118,030.00	80,808.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 431,818.00	**$ 100,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2024			
600,000.00	42,000.00	-	16,000.00

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,403,473.00	3,519,134.00	3,034,354.00	6,553,488.00	644,571.00	4,230,024.00	4,874,595.00	1,678,893.00
Depreciation	281,585.00	400,000.00		400,000.00			200,000.00	200,000.00
Employee Benefit	38,334.00	71,668.00		71,668.00			38,334.00	33,334.00
Contingency	-	-		-			-	-
Activities	151,739.00	321,739.00		321,739.00			255,000.00	66,739.00
School Nutrition	53,367.00	299,500.00		299,500.00			231,000.00	68,500.00
Bond	175,478.00	197,528.00	207,980.00	405,508.00			277,000.00	128,508.00
Special Building	134,750.00	243,150.00	90,000.00	333,150.00			200,000.00	133,150.00
Qualified Capital Purpose Undertaking	111,816.00	120,791.00	80,000.00	200,791.00			134,000.00	66,791.00
Cooperative	169,896.00	329,896.00		329,896.00			169,896.00	160,000.00
Student Fee	-	10,000.00		10,000.00			10,000.00	-
				-				-
TOTAL ALL FUNDS	3,520,438.00	5,513,406.00	3,412,334.00	8,925,740.00	644,571.00	4,230,024.00	6,389,825.00	2,535,915.00

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

MOTOR VEHICLE TAXES	
$	**100,000.00**

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	2,439,094.00	3,520,091.00	2,907,115.00	6,427,206.00	543,771.00	3,479,962.00	4,023,733.00	2,403,473.00
Depreciation	270,744.00	423,953.00		423,953.00			142,368.00	281,585.00
Employee Benefit	27,546.00	38,334.00		38,334.00			-	38,334.00
Contingency	-	-		-			-	-
Activities	138,865.00	336,877.00		336,877.00			185,138.00	151,739.00
School Lunch	85,635.00	266,852.00		266,852.00			213,485.00	53,367.00
Bond	174,228.00	199,502.00	186,723.00	386,225.00			210,747.00	175,478.00
Special Building	263,208.00	266,523.00	-	266,523.00			131,773.00	134,750.00
Qualified Capital Purpose Undertaking	112,064.00	121,276.00	72,869.00	194,145.00			82,329.00	111,816.00
Cooperative	167,681.00	169,896.00		169,896.00			-	169,896.00
Student Fee	-	877.00		877.00			877.00	-
				-				-
TOTAL ALL FUNDS	$ 3,679,065.00	5,344,181.00	3,166,707.00	8,510,888.00	543,771.00	3,479,962.00	4,990,450.00	3,520,438.00

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

MOTOR VEHICLE TAXES
$ 122,185.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Wausa Public Schools**
ADDRESS	**300 S. Bismark St., PO Box 159**
CITY & ZIP CODE	**Wausa, NE 68786**
TELEPHONE	**402-586-2255**
WEBSITE	**http://www.wausaschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Terry Nelson	Katie Smith	Brad Hoesing
TITLE /FIRM NAME	Chairperson	Business Manager	Superintendent
TELEPHONE	402-586-2800	402-586-2255	402-586-2255
EMAIL ADDRESS	terryncpa@gpcom.net	katiesmith@wausaschools.org	bradhoesing@wausaschools.org

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

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

Wausa Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,236,721.00
*(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

1,082,695.00 (2024 Real Growth Value per Assessor) / 390,683,931.00 (Prior Year Total Real Property Valuation per Assessor) = 0.28 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.28 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 73,797.24

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,310,518.24**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 3,309,341.00
(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 # 54-0576

Wausa 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**	$ 56,961.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 56,961.00

Wausa Public Schools

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,191,311.00	212,121.00	118,030.00	80,808.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	212,121.00		80,808.00
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)**	-	212,121.00	-	80,808.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,191,311.00	-	118,030.00	-
14	Assessed Valuation	495,294,919	495,294,919	495,294,919	495,294,919
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.644325	0.000000	0.023830	0.000000
16	Total Levy for Compliance	0.668155			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 3,191,311.00	$ 495,294,919	0.644325
Special Building Fund	$ 118,030.00	$ 495,294,919	0.023830
Bond Fund	$ 212,121.00	$ 495,294,919	0.042827
Bond Fund	$ -	$ 495,294,919	0.000000
Bond Fund	$ -	$ 495,294,919	0.000000
QCPUF Fund	$ 80,808.00	$ 495,294,919	0.016315
QCPUF Fund	$ -	$ 495,294,919	0.000000
	$ -	$ 495,294,919	0.000000
	$ -	$ 495,294,919	0.000000
	$ -	$ 495,294,919	0.000000
	$ -	$ 495,294,919	0.000000
	$ -	$ 495,294,919	0.000000
	$ -	$ 495,294,919	0.000000
Total	$ 3,602,270.00		$ 0.727297

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Brad Hoesing

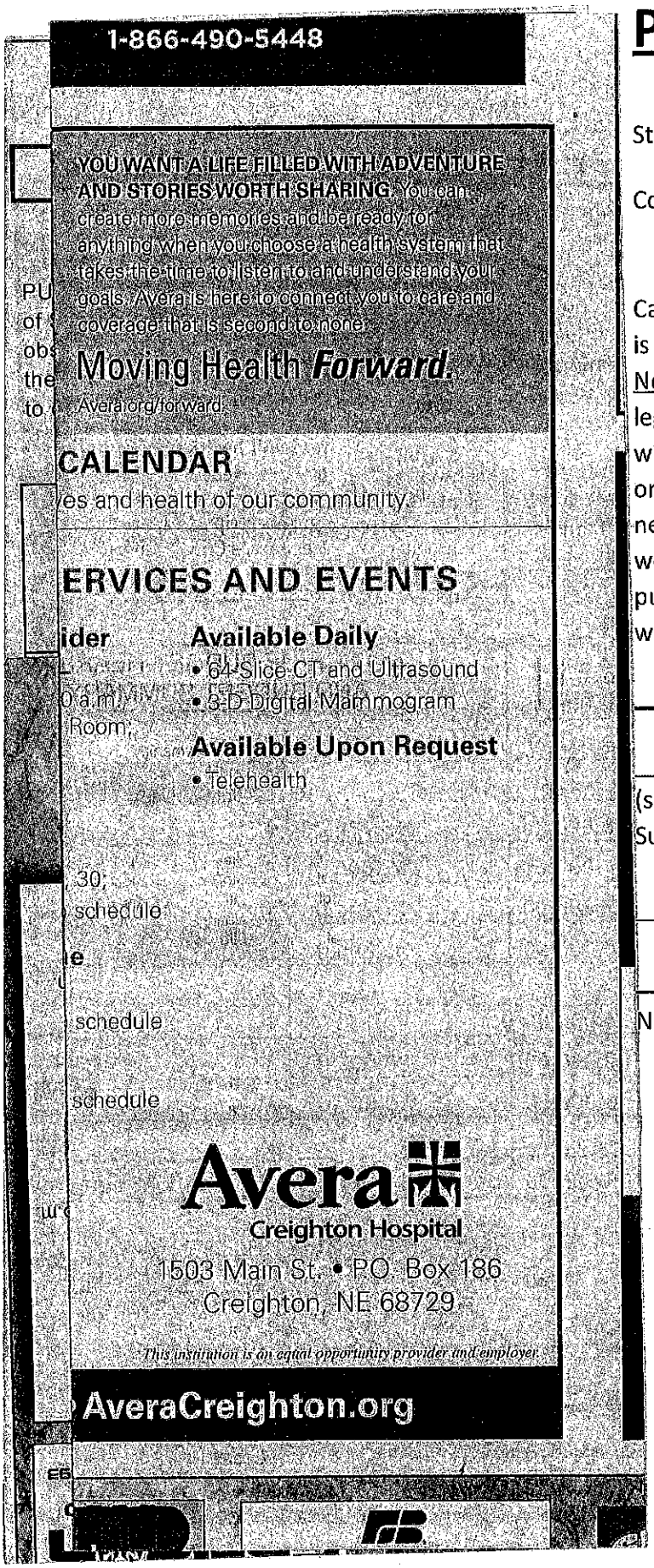
Notice is hereby given that Wausa Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 10th, 2025 at 8:00 pm at the Library/Media Center Room at Wausa Public Schools, Wausa, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

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

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 134,724.00	$ 134,724.00	**$ 269,448.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ 3,332.00	$ 3,332.00	$ 6,664.00
• *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)*			$ -
• *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*	$ 23,614.15	$ 23,614.15	$ 47,228.31
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*	$ 1,000.00	$ 1,000.00	$ 2,000.00
• *Educational tuition assistance*	$ 5,000.00	$ 5,000.00	$ 10,000.00
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 168,870.15**	**$ 168,870.15**	**$ 337,740.31**

Schedule D



Proof of Publication

State of } Nebraska

County Knox

Carrie Pitzer being first duly sworn, disposed and says she is the managing editor of Bloomfield Monitor/Knox County News with Creighton News and Wausa Gazette, a weekly legal newspaper having a bona fide name of publication with a circulation of more than 300 copies printed in whole or in part and published in Bloomfield, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notices; that said publication is of general circulation; that attached notice was published 1 time (s) on

August 29, 2024

(signed)

Subscribed in my presence and sworn to before me this

30 day of August (year) 2024

Notary Public

Nicole M. Moore
General Notary, State of Nebraska
My Commission Expires 04/17/2028

Published Fee $ 65.50

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Wausa Public Schools (54-0576) in Knox County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2024 at 7:55 o'clock, P.M., at Wausa Public Schools Library/Media Center 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	$0	$ 4,023,733.00	$ 4,874,595.00	$ 5,099,209.00	$ 800,000.00	$ 2,739,811.00	$ 3,191,311.00
Depreciation	$ 142,368.00	$ 200,000.00	$ 200,000.00		$ 200,000.00	
Employee Benefit	$ -	$ 38,334.00	$ 38,334.00	$ -	$ 38,334.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 185,138.00	$ 255,000.00	$ 256,739.00	$ -	$ 256,739.00	
School Nutrition	$ 213,485.00	$ 231,000.00	$ 277,000.00	$ -	$ 277,000.00	
Bond	$ 210,747.00	$ 277,000.00	$ 277,000.00	$ 64,258.00	$ 131,258.00	$ 212,121.00
Special Building	$ 131,773.00	$ 200,000.00	$ 250,000.00		$ 133,150.00	$ 118,030.00
Qualified Capital Purpose Undertaking	$ 82,183.00	$ 134,000.00	$ 148,136.00	$ -	$ 68,136.00	$ 80,808.00
Cooperative	$ -	$ 169,896.00	$ 160,000.00	$ -	$ 160,000.00	
Student Fee	$ 877.00	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 4,990,304.00	$ 6,389,825.00	$ 6,716,418.00	$ 864,258.00	$ 4,014,428.00	$ 3,602,270.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 292,929.00	$ 3,309,341.00	$ 3,602,270.00

Notice of Special Hearing To Set Final Tax Request

Wausa Public Schools (54-0576) in Knox County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of, September 2024 at Following the School Budget Hearing at 7:55 o'clock P.M., at Wausa Public Schools Library/Media Center 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	405,067,686	495,294,919	22%

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
	2023-2024 Budget Information				***2024-2025 Budget Infomation***				
General Fund	4,794,595.00	3,065,004.00	0.756683	0.618824	5,099,209.00	3,191,311.00	0.644326	-15%	6%
Bond Fund(s) K - 12	277,000.00	210,081.00	0.051864	0.042415	277,000.00	212,121.00	0.042827	-17%	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	400,000.00	90,909.00	0.022443	0.018355	250,000.00	118,030.00	0.023830	6%	-38%
Qualified Capital Purpose Undertaking Fund K - 12	149,496.00	80,808.00	0.019950	0.016315	148,136.00	80,808.00	0.016315	-18%	-1%
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	5,621,091.00	3,446,802.00	0.850941	0.695909	5,774,345.00	3,602,270.00	0.727297	-15%	3%

Published August 29, 2024 ZNEZ

Proof of Publication

State of } Nebraska

County Knox

Carrie Pitzer being first duly sworn, disposed and says she is the managing editor of Bloomfield Monitor/Knox County News with Creighton News and Wausa Gazette, a weekly legal newspaper having a bona fide name of publication with a circulation of more than 300 copies printed in whole or in part and published in Bloomfield, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notices; that said publication is of general circulation; that attached notice was published 1 time (s) on

August 29, 2024

(signed)

Subscribed in my presence and sworn to before me this

30 day of August (year) 2024

Notary Public

Nicole M. Moore
General Notary, State of Nebraska
My Commission Expires 04/17/2028

VILLAGE OF WAUSA

WAUSA PUBLIC SCHOOLS: PUBLIC NOTICE

Board of Education Regular Meeting - Monday, September 9, 2024 @ 8:00 PM Central - WPS Library/Media Center 300 S. Bismark St. Wausa, NE 68786

Published August 29, 2024 ZNEZ

Published Fee $ 5.25

Notice of Special Hearing To Set Final Tax Request

Wausa Public Schools (54-0576) in Knox County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of, September 2024 at Following the School Budget Hearing at 7:55 o'clock P.M., at Wausa Public Schools Library/Media Center 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	405,057,688	495,294,919	22%

	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	4,794,595.00	3,065,004.00	0.756683	0.618824	5,099,209.00	3,191,311.00	0.644325	-15%	6%
Bond Fund(s) K - 12	277,000.00	210,081.00	0.051864	0.042415	277,000.00	212,121.00	0.042827	-17%	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	400,000.00	90,909.00	0.022443	0.018355	250,000.00	118,030.00	0.023830	6%	-38%
Qualified Capital Purpose Undertaking Fund K - 12	149,496.00	80,808.00	0.019950	0.016315	148,136.00	80,808.00	0.016315	-18%	-1%
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	5,621,091.00	3,446,802.00	0.850941	0.695909	5,774,345.00	3,602,270.00	0.727297	-15%	3%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Wausa Public Schools (54-0576) in Knox County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2024 at 7:55 o'clock, P.M., at Wausa Public Schools Library/Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,023,733.00	$ 4,874,595.00	$ 5,099,209.00	$ 800,000.00	$ 2,739,811.00	$ 3,191,311.00
Depreciation	$ 142,368.00	$ 200,000.00	$ 200,000.00		$ 200,000.00	
Employee Benefit	$ -	$ 38,334.00	$ 38,334.00	$ -	$ 38,334.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 185,138.00	$ 255,000.00	$ 256,739.00	$ -	$ 256,739.00	
School Nutrition	$ 213,485.00	$ 231,000.00	$ 277,000.00	$ -	$ 277,000.00	
Bond	$ 210,747.00	$ 277,000.00	$ 277,000.00	$ 64,258.00	$ 131,258.00	$ 212,121.00
Special Building	$ 131,773.00	$ 200,000.00	$ 250,000.00		$ 133,150.00	$ 118,030.00
Qualified Capital Purpose Undertaking	$ 82,183.00	$ 134,000.00	$ 148,136.00	$ -	$ 68,136.00	$ 80,808.00
Cooperative	$ -	$ 169,896.00	$ 160,000.00	$ -	$ 160,000.00	
Student Fee	$ 877.00	$ 10,000.00	$ 10,000.00	$ -	$ 10,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 4,990,304.00	$ 6,389,825.00	$ 6,716,418.00	$ 864,258.00	$ 4,014,428.00	$ 3,602,270.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 292,929.00	$ 3,309,341.00	$ 3,602,270.00

Board of Education Regular Meeting
Monday, September 9, 2024 8:00 PM Central

WPS Library/Media Center
300 S. Bismark St.
Wausa, NE 68786

1. Call to Order
Mike Kumm called the meeting to order at 8:00 PM.

1.1. Pledge of Allegiance

1.2. Excuse Absent Board Members
All Board Members Present

2. Approval of Consent Agenda

2.1. Agenda
Motion to approve the agenda as presented Passed with a motion by Derek Cunningham (Board Member) and a second by Katie Clausen (Board Vice-President).
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Terry Nelson (Board Secretary): Yea, Brian Wakeley (Board Member): Yea, Pepper West (Board Member): Yea
Yea: 6, Nay: 0

2.2. Minutes of previous meeting
Motion to approve the minutes of the previous meeting Passed with a motion by Terry Nelson (Board Secretary) and a second by Brian Wakeley (Board Member).
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Terry Nelson (Board Secretary): Yea, Brian Wakeley (Board Member): Yea, Pepper West (Board Member): Yea
Yea: 6, Nay: 0

3. Guests
Guests in attendance were Chris Carlson & Sheila Hoesing.

4. Financial Reports

GENERAL FUND RECEIPTS:

Pierce County Treasurer	$796.65
Cedar County Treasurer	$5,500.40
Knox County Treasurer	$20,459.17
State of Nebraska GMS school safety	$10,200.00
PK Tuition	$267.50
Bank Interest	$1,866.50
Total Receipts	$39,090.22

GENERAL FUND DISBURSEMENTS

AGC EDUCATION INC	814.83
AMAZON CAPITAL SERVICES	4,160.33

JAMIE ANDERSEN	245.00
APPLE INC	269.85
ARTS GARBAGE SERVICE	1,012.70
JESSICA BARTA	245.00
DAWN BAUE	251.98
BIG RED MINI MART	398.92
BLACK HILLS ENERGY	425.10
BLICK ART MATERIALS	68.54
BLOOMQUIST PLUMBING & ELECTRIC	465.00
ALEXANDRA BLOOMQUIST	245.00
BULLSEYE FIRE SPRINKLER INC	420.00
CARHART LUMBER CO - BLOOMFIELD	203.36
CARLSON HOME & AUTO	312.14
CEDAR KNOX PPD	2,973.50
CHS INC	619.92
CORNHUSKER STATE INDUSTRIES	255.26
DECKER EQUIPMENT	53.30
EAKES OFFICE SOLUTIONS	1,350.45
ELAN FINANCIAL SERVICES	3,605.41
ELDORADO WATER SOFTENERS	700.00
ESU COORDINATING COUNCIL	330.00
ESU#1	9,066.71
ESU#8	655.00
MISTY GILLILAN	245.00
GREAT PLAINS COMMUNICATIONS IN	428.95
HAGGE GLASS	1,058.79
HAL LEONARD CORP	299.00
HEFNER HARDWARE	43.16
HOMETOWN LEASING	1,005.87
HOUGHTON MIFFLIN HARCOURT PUB. CO.	8,720.38
INSIGHT ENTERPRISES INC	12,994.00
INSPIRE TO CREATE ENTERPRISES	1,023.48
K/V ELECTRIC LLC	272.01
KRIER TECHNOLOGIES, LLC	875.00
KSB SCHOOL LAW	59.00
MEGAN LANPHEAR	185.13
THE MARKET	253.05
MATHESON TRI-GAS INC	356.15
MATTEO SAND & GRAVEL CO INC	1,457.25
MENARDS - YANKTON	146.11
MENARD'S	637.79
LORI MUNTER	245.00
MUTUAL OF OMAHA	839.81
MYSTERY SCIENCE	425.00
NEBRASKA ASSOC OF SCHOOL BOARD	218.00
NEBRASKA COUNCIL OF SCHOOL ADM	685.00

OLSON'S PEST TECHNICIANS	99.00
ERIC PEARSON	1,194.60
PITZER DIGITAL LLC	193.14
REHABMART E COMMERCE SOLUTIONS, LLC	242.67
SCHOOL DATEBOOKS	61.85
SCHOOL NURSE SUPPLY INC	495.53
STAPLES	72.29
TCI	44.00
THEMES & VARIATIONS	200.00
TIME MANAGEMENT SYSTEMS	177.00
TIMECLOCK PLUS, LLC	3,168.75
TRAFERA, LLC	5,518.75
CHAD VANNESS	245.00
WAUSA MEDICAL CLINIC	120.00
PEPPER WEST	245.00
TOTAL DISBURSEMENTS	73,697.81

4.1. Treasurer

Motion to approve the Treasurer's Report as presented by Mr. Hoesing passed with a motion by Derek Cunningham (Board Member) and a second by Katie Clausen (Board Vice-President).
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Terry Nelson (Board Secretary): Yea, Brian Wakeley (Board Member): Yea, Pepper West (Board Member): Yea
Yea: 6, Nay: 0

4.2. Claims

Motion to approve the Claims as presented by Mr. Hoesing passed with a motion by Derek Cunningham (Board Member) and a second by Katie Clausen (Board Vice-President).
Brian Wakeley (Board Member): Abstain (With Conflict), Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Terry Nelson (Board Secretary): Yea, Pepper West (Board Member): Yea
Yea: 5, Nay: 0, Abstain (With Conflict): 1

4.3. Activity

Motion to Approve the Activity Fund Report passed with a motion by Brian Wakeley (Board Member) and a second by Derek Cunningham (Board Member).
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Terry Nelson (Board Secretary): Yea, Brian Wakeley (Board Member): Yea, Pepper West (Board Member): Yea
Yea: 6, Nay: 0

5. Action Items

5.1. Discuss, consider, and make a motion and a second to adopt the 2024-25 Wausa Public School Budget as presented.

Motion to adopt the 2024-25 Wausa Public School budget as presented. Passed with a motion by Terry Nelson (Board Secretary) and a second by Katie Clausen (Board Vice-President).

Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Terry Nelson (Board Secretary): Yea, Brian Wakeley (Board Member): Yea, Pepper West (Board Member): Yea
Yea: 6, Nay: 0

5.2. Discuss, consider, and make a motion and a second to adopt the 2024-25 Wausa Public School Tax request as presented.
Motion to adopt the 2024-25 Wausa Public School Tax Request as presented. Passed with a motion by Terry Nelson (Board Secretary) and a second by Katie Clausen (Board Vice-President).
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Terry Nelson (Board Secretary): Yea, Brian Wakeley (Board Member): Yea, Pepper West (Board Member): Yea
Yea: 6, Nay: 0

5.3. Discuss, consider, and make a motion and a second to approve the Wausa Education Association (WEA) as the sole negotiating body for the teaching staff for the 2025-26 and 2026-27 school years.
Motion to approve the WEA as sole negotiating body for teaching staff for 25-26 and 26-27 Passed with a motion by Brian Wakeley (Board Member) and a second by Derek Cunningham (Board Member).
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Terry Nelson (Board Secretary): Yea, Brian Wakeley (Board Member): Yea, Pepper West (Board Member): Yea
Yea: 6, Nay: 0

6. Reports

6.1. Superintendent
Mr. Hoesing discussed EHA rates, school events and strategic planning. He also discussed the website, building and grounds and actions plan 1.1. Mr. Hoesing also discussed the NASB workshop and asked board members to decide and discuss going. It is a very beneficial conference. Lastly the final budget and tax asking review reports are due to NDE by 9/30/2024.

6.2. Principal
Mr. Anderson discussed testing dates and how that is going with middle school and high school. He also discussed the plan for homecoming. Teaches and sponsors have plans for all the classes and schedules are set for the game and parade. He also discussed digital culture assembly for students and parents. Assembly will discuss digital safety and getting more information to parents and kids. WHIP is starting for seniors and he is xcited for the kids to start these job shadows and gaining experience. The 1st coop game at home for HS Football was a great turnout in all areas. Finally a shout out to Mrs. Clausen and the band kids for a great representation at the Labor Day celebration. They are all working hard and bring great things.

Mrs. Heimes discussed the playground and the fence is finished and brings extra safety to our kids. She also discussed the upcoming data day allowing teachers to review MAPS scores, test scores etc. and see what we need to do to assist kids further with learning. Action plans for

special education and are in place to improve in areas of special education. She also discussed the exciting in school savings program Mr. Joe Pfanstiel proposed to help kids learn financial literacy. She also touched upon additional training Mr. Anderson and herself attended. Finally she discussed the donors choose non-profit organizations they have been working with to fund $15,795.24 worth of projects for the school.

6.3. Activities Director
Mr. Conn was not able to attend due to a workshop. Mr. Anderson read over his report and discussed the seasons so far for Football, Volleyball and cross country. All off to a good start. Last thing was a safety harness strap on the side of basketball hoop that needs to be replaced and should be done soon.

7. Discussion Items

7.1. Strategic Plan Review Item 3.1 (Website)
Sheila Hoesing presented on the new website, where it stands and all the things she is working on with the company to create and finalize our new website.

7.2. Athletic complex
The board reviewed progress on the athletic complex. It was decided to send it to the building and grounds committee for potential next steps.

8. Executive (Closed) Session (If needed)
No need to go into closed session.

9. Dates of Future Board Meetings

The next regularly scheduled board meeting will be October 14th, 2024 at 8:00pm

10. Adjourn
Motion to adjourn meeting passed with a motion by Brian Wakeley (Board Member) and a second by Terry Nelson (Board Secretary).
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Terry Nelson (Board Secretary): Yea, Brian Wakeley (Board Member): Yea, Pepper West (Board Member): Yea
Yea: 6, Nay: 0

_____ _____

Catherine Smith, Recording Secretary Terry Nelson, Secretary

RESOLUTION SETTING THE PROPERTY TAX REQUEST

Action Item NO. 5.2

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

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

General Fund:	$	3,191,311.00
Bond Fund:	$	212,121.00
Special Building Fund:	$	118,030.00
Qualified Capital Purpose Undertaking Fund:	$	80,808.00

2. The total assessed value of property differs from last year's total assessed value by 22.28 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 0.695909 per $100 of assessed value.

4. Wausa Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.727297 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Wausa Public Schools will increase (or decrease) last year's budget by 2.73 percent.

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

Motion by Terry Nelson, seconded by Katie Clausen, to adopt Action Item #5.1.

Voting yes were:	Voting no were:
Derek Cunningham	
Pepper West	
Katie Clausen	
Brian Wakeley	
Mike Kumm	
Terry Nelson	

Dated this 9th day of September, 2024

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: WAUSA SCHOOL DISTRICT
BRAD HOESING, SUPERINTENDENT
PO BOX 159
WAUSA NE 68786-0159

TAXABLE VALUE LOCATED IN THE COUNTY OF KNOX

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]
#76 WAUSA SCHOOL	3	54-0576		336,162,299	430,265	255,946,625	0.17

** 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 CHRISTA M BECKMANN, KNOX 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.

Christa M Beckmann
(signature of county assessor)

Aug 13, 2024
(date)

CC: County Clerk, KNOX 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: WAUSA PUBLIC SCHOOL
300 SOUTH BISMARK
WAUSA, NE 68786

TAXABLE VALUE LOCATED IN THE COUNTY OF CEDAR

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WAUSA 76R	3	54-0576		134,106,416	494,855	114,349,394	0.43

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

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

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

Becky Dresden
(signature of county assessor)

8/15/24
(date)

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

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

WAUSA PUBLIC SCHOOL

TO: **BOX 159**
WAUSA NE 68786-

TAXABLE VALUE LOCATED IN THE COUNTY OF PIERCE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WAUSA 76R	3	54-0576		25,026,204	157,575	20,387,912	0.77

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

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

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

PIERCE COUNTY ASSESSOR

Jean M Lubke (signature of county assessor) Aug 13, 2024 (date)

CC: County Clerk, PIERCE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

TO: WAUSA SCHOOL DISTRICT - BOND
BRAD HOESING, SUPERINTENDENT
PO BOX 159
WAUSA NE 68786-0159

TAXABLE VALUE LOCATED IN THE COUNTY OF KNOX

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
#76 WAUSA BOND '18		54-0576	336,162,299

I CHRISTA M BECKMANN, KNOX 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.

Christa M Beckmann
(signature of county assessor)

Aug 13, 2024
(date)

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024
{certification required on or before August 20th of each year}

WAUSA PUBLIC SCHOOL
300 SOUTH BISMARK

TO: **WAUSA, NE 68786**

TAXABLE VALUE LOCATED IN THE COUNTY OF CEDAR

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
WAUSA 76-BOND		54-0576	134,106,416

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

Becky Dresden
(signature of county assessor)

8/15/24
(date)

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

WAUSA PUBLIC SCHOOL

BOX 159
TO: WAUSA NE 68786-

TAXABLE VALUE LOCATED IN THE COUNTY OF PIERCE

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
WAUSA 76R BOND K-12		54-0576	25,026,204

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

Jeanne M Lubke — Aug 13, 2024
(signature of county assessor) *(date)*

PIERCE COUNTY ASSESSOR

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

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

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

District Number: 54-0576-000
District Name: WAUSA PUBLIC SCHOOLS
District Phone: (402)586-2255

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	4,187,289
Access to Prior Year's Unused Budget Authority [Maximum Amount: $77,403]	**A-355**	77,403
Total Adjusted Budget Authority	A-361	4,264,692
Total Allowable Budget Authority	A-780	4,264,692

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**	5,049,209
2024/25 Special Grant Funds	B-110	265,100
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	688,245
2024/25 General Fund Lid Exclusions	**B-130**	56,961
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,038,903
2024/25 Unused Budget Authority	B-150	225,789

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	1,057,695
2024/25 General Fund Expenditure Growth	B-162	77,403
Adjusted Unused Budget Authority	B-165	980,292
2024/25 Unused Budget Authority	B-170	225,789
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	1,206,081

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	2,272,144
2024/25 General Fund Necessary Cash Reserve	**C-300**	800,000
2024/25 Depreciation Fund Total Requirements	**C-310**	200,000
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	1,000,000

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**	495,294,919

2024/25 Section D: Property Tax Request Authority		
2024/25 Property Tax Request Authority	**D-110**	3,111,213
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	**D-120**	◉ Yes ○ No
Maximum Amount Allowed:	**D-130**	276,998
Enter the amount approved by the School Board.	**D-140**	276,998
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	**D-150**	○ Yes ◉ No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	**D-170**	0
Total Property Tax Authority Allowed	**D-180**	3,388,211

2024/25 Property Tax Request General Fund	**D-210**	3,140,806
2024/25 Property Tax Request Special Building Fund	**D-220**	168,535
2024/25 Total Property Tax Request	**D-230**	3,309,341
2024/25 Unused Property Tax Request Authority	**D-240**	78,870

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	**D-310**	306,855

Recalculate LC-2 after making changes to individual lines *(Form not saved)*	Recalculate LC-2
Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)*	Save LC-2
Submit completed LC-2 to NDE. You can upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)*	Log Out

District Number: 54-0576-000
District Name: WAUSA PUBLIC SCHOOLS
District Phone: (402)586-2255

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	265,100

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	25,000
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	5,000

ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	25,000
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	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	100
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	25,000
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	5,000
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	10,000
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	0
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0

Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	5,000
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	30,000
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	10,000
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	50,000
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	15,000
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	30,000
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	30,000

Wausa Public School Board Minutes — Wausa Public School Media Center, 8:00 PM
Semi-Annual Board Retreat – July 22nd, 2024 — Wausa Public Schools

1. Call to order

President Kumm called the board of Education to Order at 8:01 PM. All board members were present, in addition to Mr. Brad Hoesing, Superintendent, Mr. Anderson and Mrs. Heimes, High School and Elementary Principals.

2. Pledge of Allegiance & Excuse Board Members (if necessary)

Pledge of Allegiance was recited.

3. Approval of Consent Agenda/Public Comment

Motion to approve the agenda as presented Passed with a motion by Derek Cunningham (Board Member) and a second by Katie Clausen (Board Vice-President).
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Terry Nelson (Board Secretary): Yea, Brian Wakeley (Board Member): Yea, Pepper West (Board Member): Yea
Yea: 6, Nay: 0

No members of the public were present for public comment

4. Purpose and Benefits of Strategic Plan

Mr. Hoesing reviewed the board of education purpose and benefits of the strategic plan process.

5. Review District Mission Statement, Beliefs, & Parameters

Board members reviewed the District Mission statement, beliefs, and parameters for operating a plan.

6. Prioritize Objectives & Strategies-Those areas which might have the most desired end results.

Board members broke into focus groups with the building principals, building strategies on next steps of the strategic plan.

7. Identify Next Steps –

The board outlined 6 different areas of need within the district, and created a board timeline for completion of those goals.

8. Closure - (final questions and answers)

Mr. Hoesing outlined areas of additional needs and strengths for the district.

9. Action Items-

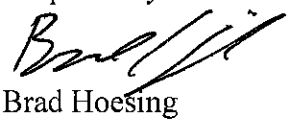
a. Discuss, consider, and make a motion and a second to approve discuss, consider, and vote to approve an increase to the school district's property tax request authority by up to an additional seven percent, or other maximum amount as permitted by law, above the base growth percentage.

Motion to approve an increase to the school district's property tax request authority by up to an additional seven percent, or other maximum amount as permitted by law, above the base growth percentage. Passed with a motion by Terry Nelson (Board Secretary) and a second by Katie Clausen (Board Vice-President).
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Terry Nelson (Board Secretary): Yea, Brian Wakeley (Board Member): Yea, Pepper West (Board Member): Yea
Yea: 6, Nay: 0

10. Adjourn

Motion to adjourn meeting at 9:28 PM. Motion passed with a motion by Brian Wakeley (Board Member) and a second by Terry Nelson (Board Secretary).
Katie Clausen (Board Vice-President): Yea, Derek Cunningham (Board Member): Yea, Mike Kumm (Board President): Yea, Terry Nelson (Board Secretary): Yea, Brian Wakeley (Board Member): Yea, Pepper West (Board Member): Yea
Yea: 6, Nay: 0

Respectfully Submitted:



Brad Hoesing

Superintendent

Wausa Public Schools

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Wausa Public Schools — SUBDIVISION NAME

Knox — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Educational Service Unit #1	Indefinite	ESU1 provides SPED, Professional Development Resources,and Technology Assistance and Professional Development
Bloomfield Community Schools	2012-2026	Jr/Sr High Cross Country
Osmond Community Schools	2024-2028	Jr/Sr High Football, Jr/Sr High Wrestling, Agricultural Education