2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 45-0239 Class #: III

WEST HOLT PUBLIC SCHOOLS

TO THE COUNTY BOARD AND COUNTY CLERK OF

HOLT County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 5,924,473.00	$ 5,924,473.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 389,255.00		$ 389,255.00
Special Building Fund	$ -	$ 599,536.00	$ 599,536.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 389,255.00	$ 6,524,009.00	$ 6,913,264.00

Outstanding Bonded Indebtedness as of September 1, 2024

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 2,150,000.00	Principal
$ 47,631.25	Interest
$ 2,197,631.25	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,168,230,945

*(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

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	4,299,486.00	6,325,116.00	5,865,228.00	12,190,344.00	2,270,000.00	6,950,338.00	9,220,338.00	2,970,006.00	12,190,344.00
Depreciation	851,322.00	851,322.00		851,322.00			851,322.00		851,322.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	210,723.00	500,000.00		500,000.00			500,000.00	-	500,000.00
School Nutrition	114,776.00	335,000.00		335,000.00			335,000.00	-	335,000.00
Bond	858,963.00	858,963.00	385,362.00	1,244,325.00			936,400.00	307,925.00	1,244,325.00
Special Building	728,669.00	733,169.00	593,541.00	1,326,710.00			1,326,710.00		1,326,710.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	42,931.00	45,000.00		45,000.00			45,000.00	-	45,000.00
				-					-
TOTAL ALL FUNDS	7,106,870.00	9,648,570.00	6,844,131.00	16,492,701.00	2,270,000.00	6,950,338.00	13,214,770.00	3,277,931.00	16,492,701.00

PERSONAL AND REAL PROPERTY TAX RECAP

	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,865,228.00	385,362.00	593,541.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	59,245.00	3,893.00	5,995.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,924,473.00	389,255.00	599,536.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 675,630.00	$ 300,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,390,000.00	58,728.00	51,434.00	-

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	4,026,041.00	7,078,636.00	5,570,000.00	12,648,636.00	1,405,000.00	6,944,150.00	8,349,150.00	4,299,486.00
Depreciation	757,536.00	1,071,673.00		1,071,673.00			220,351.00	851,322.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	171,771.00	605,723.00		605,723.00			395,000.00	210,723.00
School Nutrition	116,439.00	356,276.00		356,276.00			241,500.00	114,776.00
Bond	899,494.00	945,547.00	351,464.00	1,297,011.00			438,048.00	858,963.00
Special Building	650,115.00	886,638.00	433,501.00	1,320,139.00			591,470.00	728,669.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	37,131.00	43,131.00		43,131.00			200.00	42,931.00
				-				-
TOTAL ALL FUNDS	6,658,527.00	10,987,624.00	6,354,965.00	17,342,589.00	1,405,000.00	6,944,150.00	10,235,719.00	7,106,870.00

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	
$	332,526.00

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	4,096,524.00	6,299,456.00	5,638,595.00	11,938,051.00	1,084,833.00	6,827,177.00	7,912,010.00	4,026,041.00
Depreciation	546,781.00	955,989.00		955,989.00			198,453.00	757,536.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	190,448.00	557,450.00		557,450.00			385,679.00	171,771.00
School Lunch	104,412.00	366,924.00		366,924.00			250,485.00	116,439.00
Bond	944,312.00	994,573.00	349,446.00	1,344,019.00			444,525.00	899,494.00
Special Building	325,226.00	446,566.00	203,549.00	650,115.00			-	650,115.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	28,847.00	37,192.00		37,192.00			61.00	37,131.00
				-				-
TOTAL ALL FUNDS	$ 6,236,550.00	9,658,150.00	6,191,590.00	15,849,740.00	1,084,833.00	6,827,177.00	9,191,213.00	6,658,527.00

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	
$	317,305.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**WEST HOLT PUBLIC SCHOOLS**
ADDRESS	**1000 N. MAIN ST; PO BOX 457**
CITY & ZIP CODE	**ATKINSON, NE 68713**
TELEPHONE	**402-925-2890**
WEBSITE	WWW.WESTHOLTPS.ORG

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	KELLY JELINEK	PAUL PISTULKA	PAUL PISTULKA
TITLE /FIRM NAME	Chairperson	SUPERINTENDENT	SUPERINTENDENT
TELEPHONE	402-340-4394	402-925-2890	402-925-2890
EMAIL ADDRESS	kelly.jelinek@mitchellequip.com	paupistulka@westholt.org	paupistulka@westholt.org

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

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

WEST HOLT PUBLIC SCHOOLS

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 6,360,000.00
*(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

5,632,649.00 (2024 Real Growth Value per Assessor) / 965,028,984.00 (Prior Year Total Real Property Valuation per Assessor) = 0.58 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.58 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 164,088.00

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 6,524,088.00**
(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) $ 6,524,009.00
(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 # 45-0239

WEST HOLT 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**	$ 159,390.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 159,390.00

WEST HOLT PUBL[illegible]CHOOLS

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	5,924,473.00	389,255.00	599,536.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	389,255.00		-
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)**	-	389,255.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,924,473.00	-	599,536.00	-
14	Assessed Valuation	1,168,230,945	1,168,230,945	1,168,230,945	1,168,230,945
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.507132	0.000000	0.051320	0.000000
16	Total Levy for Compliance	0.558452			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 5,924,473.00	$ 1,168,230,945	0.507132
Special Building Fund	$ 599,536.00	$ 1,168,230,945	0.051320
Bond Fund	$ 389,255.00	$ 1,168,230,945	0.033320
Bond Fund	$ -	$ 1,168,230,945	0.000000
Bond Fund	$ -	$ 1,168,230,945	0.000000
QCPUF Fund	$ -	$ 1,168,230,945	0.000000
QCPUF Fund	$ -	$ 1,168,230,945	0.000000
	$ -	$ 1,168,230,945	0.000000
	$ -	$ 1,168,230,945	0.000000
	$ -	$ 1,168,230,945	0.000000
	$ -	$ 1,168,230,945	0.000000
	$ -	$ 1,168,230,945	0.000000
	$ -	$ 1,168,230,945	0.000000
Total	$ 6,913,264.00		$ 0.591772

Must agree to Cover

Superinte[illegible]nt Pay Transparency Notice—Proposed Contract PAUL PISTULK

Notice is hereby given that WEST HOLT PUBLIC SCHOOLS has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on JANUARY 9, 2024 at 7:00pm at the WEST HOLT PUBLIC SCHOOLS BOARDROOM in ATKINSON, 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	$ 146,615.00	$ 146,615.00	**$ 293,230.00**
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)*	$ 14,389.00	$ 14,389.00	$ 28,778.00
• *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*	$ 25,700.00	$ 25,700.00	$ 51,400.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 700.00	$ 700.00	$ 1,400.00
• *Cell Phone/Internet reimbursement*	$ 840.00	$ 840.00	$ 1,680.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 188,244.00**	**$ 188,244.00**	**$ 376,488.00**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

WEST HOLT PUBLIC SCHOOLS — SUBDIVISION NAME

HOLT — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU #8	**2023-24**	**SPED, DISTANCE LEARNING, E-RATE, NURSING**

Budget Documents

West Holt Public Schools

Holt County District #239

Section II

Public Notices

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

WEST HOLT PUBLIC SCHOOLS (45-0239) in HOLT County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9TH day of SEPTEMBER, 2024 at 7:00 o'clock, P.M., at WEST HOLT PUBLIC SCHOOLS BOARDROOM for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,912,010.00	$ 8,349,150.00	$ 9,220,338.00	$ 2,970,006.00	$ 6,325,116.00	$ 5,924,473.00
Depreciation	$ 198,453.00	$ 220,351.00	$ 851,322.00		$ 851,322.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 385,679.00	$ 395,000.00	$ 500,000.00	$ -	$ 500,000.00	
School Nutrition	$ 250,485.00	$ 241,500.00	$ 335,000.00	$ -	$ 335,000.00	
Bond	$ 444,525.00	$ 438,048.00	$ 936,400.00	$ 307,925.00	$ 858,963.00	$ 389,255.00
Special Building	$ -	$ 591,470.00	$ 1,326,710.00		$ 733,169.00	$ 599,536.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 61.00	$ 200.00	$ 45,000.00	$ -	$ 45,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,191,213.00	$ 10,235,719.00	$ 13,214,770.00	$ 3,277,931.00	$ 9,648,570.00	$ 6,913,264.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 389,255.00	$ 6,524,009.00	$ 6,913,264.00

Notice of Special Hearing To Set Final Tax Request

WEST HOLT PUBLIC SCHOOLS (45-0239) in HOLT County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9TH day of, SEPTEMBER 2024 at 7:30 o'clock P.M., at WEST HOLT PUBLIC SCHOOLS BOARDROOM 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	1,025,760,122	1,168,230,945	13.9%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,014,216.00	5,760,259.00	0.561560	0.493075	9,220,338.00	5,924,473.00	0.507132	-9.7%	2.29%
Bond Fund(s) K - 12	938,047.00	389,419.00	0.037964	0.033334	936,400.00	389,255.00	0.033320	-12.2%	0%
Special Building Fund	1,252,494.00	599,741.00	0.058468	0.051338	1,326,710.00	599,536.00	0.051320	-12.2%	5.93%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Total	11,204,757.00	6,749,419.00	0.657992	0.577747	11,483,448.00	6,913,264.00	0.591772	-10.1%	2.49%

Budget Documents

West Holt Public Schools

Holt County District #239

Section III

Proof of Publication

The

Atkinson Graphic

Publisher's Affidavit

STATE OF NEBRASKA }ss
COUNTY OF HOLT

Brook D. Curtiss, being d
poses and says that he is th
Graphic, a legal newspape
braska and printed and publi
County, Nebraska, and of
county.

That said Atkinson Grapl
has been printed in the Engl
fide circulation of more than
said newspaper has been p
Holt for more than fifty-two w
tion of the annexed notice,
printed in part in an office
Gr c at Atkinson, Holt Co

That the annexed notice
paper for 1 consecuti
newsapepr proper and not i
publication of said notice
August, 2024,
on the ____ day of ____

Subscribed in my presenc
29th day of Augu

Patsy L. A

Publication Fee:

$ 152.25 Proofs $ 1.00 ; Total $ 153.25

Notice of Special Hearing To Set Final Tax Request

WEST HOLT PUBLIC SCHOOLS (45-0239) in HOLT County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9TH day of, SEPTEMBER 2024 at 7:30 o'clock P.M., at WEST HOLT PUBLIC SCHOOLS BOARDROOM 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	1,025,760,122	1,168,230,945	13.9%

	2023-2024 Budget Information				2024-2025 Budget Information				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,014,216.00	5,760,259.00	0.561560	0.493075	9,220,338.00	5,924,473.00	0.507132	-9.7%	2.29%
Bond Fund(s) K - 12	938,047.00	389,419.00	0.037964	0.033334	936,400.00	389,255.00	0.033320	-12.2%	0%
Special Building Fund	1,252,494.00	599,741.00	0.058468	0.051338	1,326,710.00	599,536.00	0.051320	-12.2%	5.93%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Total	11,204,757.00	6,749,419.00	0.657992	0.577747	11,483,448.00	6,913,264.00	0.591772	-10.1%	2.49%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

WEST HOLT PUBLIC SCHOOLS (45-0239) in HOLT County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9TH day of SEPTEMBER, 2024 at 7:00 o'clock, P.M., at WEST HOLT PUBLIC SCHOOLS BOARDROOM for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,912,010.00	$ 8,349,150.00	$ 9,220,338.00	$ 2,970,006.00	$ 6,325,116.00	$ 5,924,473.00
Depreciation	$ 198,453.00	$ 220,351.00	$ 851,322.00		$ 851,322.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 385,679.00	$ 395,000.00	$ 500,000.00	$ -	$ 500,000.00	
School Nutrition	$ 250,485.00	$ 241,500.00	$ 335,000.00	$ -	$ 335,000.00	
Bond	$ 444,525.00	$ 438,048.00	$ 936,400.00	$ 307,925.00	$ 858,963.00	$ 389,255.00
Special Building	$ -	$ 591,470.00	$ 1,326,710.00		$ 733,169.00	$ 599,536.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 61.00	$ 200.00	$ 45,000.00	$ -	$ 45,000.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,191,213.00	$ 10,235,719.00	$ 13,214,770.00	$ 3,277,931.00	$ 9,648,570.00	$ 6,913,264.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 389,255.00	$ 6,524,009.00	$ 6,913,264.00

Budget Documents

West Holt Public Schools

Holt County District #239

Section IV

School District Budget Forms A,B&D

Budget Documents

West Holt Public Schools

Holt County District #239

Section V

Certification of Taxable Valuation

- ***Holt County***

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

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

To: WEST HOLT PUB SCH 239

TAXABLE VALUE LOCATED IN THE COUNTY OF HOLT COUNTY

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	School District Real Growth Value	School District Prior Year Total Real Property Valuation	Real Growth Percentage a
WEST HOLT PUB SCH GEN	3	45-0239		$1,168,230,945	$5,632,649	$965,028,984	0.58368%
BUILDING	3	45-0239		$1,168,230,945	$5,632,649	$965,028,984	0.58368%

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

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

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

Timothy L Wallinger

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Holt County County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2024

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

To: WEST HOLT K-12 BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF HOLT COUNTY

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
WEST HOLT K-12 BOND	Incl. HS	45-0239	$1,168,230,945

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

Timothy L Wallinger

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Holt County County

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

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

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

Budget Documents

West Holt Public Schools

Holt County District #239

Section VI

Lid Computation Form (LC-2)
and
Special Grant List

District Number: 45-0239-000
District Name: WEST HOLT PUBLIC SCHOOLS
District Phone: (402)925-2890

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	6,491,448
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	**A-355**	0
Total Adjusted Budget Authority	A-361	6,491,448
Total Allowable Budget Authority	A-780	6,491,448

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2024/25 General Fund Budget of Disbursements & Transfers	**B-100**	9,220,338
2024/25 Special Grant Funds	B-110	299,500
2024/25 Special Education Budget of Disbursements & Transfers	**B-120**	2,270,000
2024/25 General Fund Lid Exclusions	**B-130**	159,390
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,491,448
2024/25 Unused Budget Authority	B-150	0

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

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	0
2024/25 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

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

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	4,149,152
2024/25 General Fund Necessary Cash Reserve	**C-300**	2,970,006
2024/25 Depreciation Fund Total Requirements	**C-310**	851,322
2024/25 Employee Benefit Fund Necessary Cash Reserve	**C-320**	0
Total Reserves	C-340	3,821,328

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**	1,168,230,945

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	**D-110**	6,635,273
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	**D-120**	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	**D-150**	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	**D-170**	0
Total Property Tax Authority Allowed	**D-180**	6,635,273
2024/25 Property Tax Request General Fund	**D-210**	5,924,473
2024/25 Property Tax Request Special Building Fund	**D-220**	599,536
2024/25 Total Property Tax Request	**D-230**	6,524,009
2024/25 Unused Property Tax Request Authority	**D-240**	111,264
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	**D-310**	600,000

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: 45-0239-000
District Name: WEST HOLT PUBLIC SCHOOLS
District Phone: (402)925-2890

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	299,500

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:
Theresa Haarberg at theresa.haarberg@nebraska.gov

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	7,500
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0

ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	80,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	16,000
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	1,000
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	10,000
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	45,000
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	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	125,000
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	15,000
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	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0

Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
South Omaha Scholastic Foundation (formerly known as Ritonya•Buscher•Poehling Scholarship and Teacher Grant Fund)	1.48	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.5	0
Smaller Learning Communities Program Grants	1.505	0
SPED Planning Region Team	1.51	0
Stackable, instructionally embedded, Portable Science (SIPS) Assessments.	1.515	0
Statewide Longitudinal Data System	1.52	0
State Personnel Development Grant	1.522	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0

Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

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

Budget Documents

West Holt Public Schools

Holt County District #239

Section VII

Board Minutes
and
Tax Request Resolution

WEST HOLT PUBLIC SCHOOLS
DISTRICT #239
ATKINSON, NEBRASKA
SCHOOL BOARD MINUTES
Monday, September 9, 2024

The West Holt Public Schools Budget Hearing opened on Monday, September 9, 2024, at 7:00 p.m. by President Jelinek in the Board Meeting Room. Present were Kelly Jelinek, Susan Judge, Scott Gotschall, Brenna Schaaf, Nick Konrad, Brian Mlady, Paul Pistulka, Jenna Welborn, and one member of the public. Mr. Pistulka reviewed the 2024-25 budget. Opportunity for comments and questions was given. Hearing closed at 7:12 p.m.

The hearing to discuss, approve, or modify the West Holt Public School District property tax requests for the 2024-25 school year opened at 7:30 p.m. Present were Kelly Jelinek, Susan Judge, Brenna Schaaf, Nick Konrad, Brian Mlady, Scott Gotschall, Paul Pistulka, Jenna Welborn, and one member of the public. The General Fund, Bond Fund, and Building Fund tax requests were presented separately and combined. Hearing closed at 7:36 p.m.

The regular meeting opened at 8:00 p.m.

Notice of the hearings and meeting was given in advance thereof by publication on the West Holt Public School's website on August 26, 2024, and thereafter, and in the *Atkinson Graphic* on August 29, 2024, as shown by the Affidavit of Publications attached to these minutes. Notice of the hearings and meeting was simultaneously sent to all members and a copy of their acknowledgment and receipt of notice and agenda is attached to these minutes. Availability of the agenda was communicated in the advance notice as is the notice to the members of these hearings and meeting. All proceedings hereafter shown were taken while the convened hearings and meeting were opened to the attendance of the public. The agenda for the hearings and meeting is attached and incorporated into these minutes.

Roll call was taken with the following members present: Kelly Jelinek, Susan Judge, Brenna Schaaf, Nick Konrad, Brian Mlady, and Scott Gotschall. Also present were Paul Pistulka, Tracy Larson, Cody Havranek, and Jenna Welborn.

The Pledge of Allegiance was recited.

Moved by Mr. Gotschall, seconded by Mrs. Schaaf to approve the minutes of the August 26, 2024, meeting as printed. Roll call vote: 6 ayes, 0 nays. Motion carried.

Moved by Mrs. Judge, seconded by Mr. Konrad to approve the General Fund bills in the amount of $229,475.04. Roll call vote: 6 ayes, 0 nays. Motion carried.

Moved by Mr. Mlady, seconded by Mr. Jelinek to approve the Building Fund bills in the amount of $3,337.50. Roll call vote: 6 ayes, 0 nays. Motion carried.

Moved by Mrs. Judge, seconded by Mrs. Schaaf to approve all purchases made through the Activity Fund and School Nutrition Fund for the month of August 2024. Roll call vote: 6 ayes, 0 nays. Motion carried.

Mr. Pistulka gave the Athletic Director report to include fall sports numbers for JH & HS,

football proposal, and GNAC meeting in October.

Mr. Havranek gave the JH/HS principal report to include an enrollment update and fall assessment update.

Mrs. Larson gave the elementary principal report to include Acadiance results, and beginning of the year update.

Mr. Pistulka gave the superintendent report to include a finance report, upcoming NASB state conference, building and grounds, and a review of agenda action items.

Moved by Mr. Jelinek, seconded by Mr. Gotschall to set the adoption of the West Holt Public Schools 2024-25 Budget with all funds and attachments as presented. Roll call vote: 6 ayes, 0 nays. Motion carried.

The 2024-25 Tax Request Resolution was read in full. It was moved by Mr. Mlady, seconded by Mrs. Judge, this September 9th, 2024, that all Tax Requests be approved. Roll call vote: 6 ayes, 0 nays. Motion carried.

Moved by Mr. Gotshall, seconded by Mr. Konrad to adjourn the meeting at 8:41 p.m. Roll call vote: 6 ayes, 0 nays. Motion carried.

The next regular meeting will be Monday, October 14, 2024, at 7:00 p.m. in the Board Meeting Room.

Brian Mlady, Secretary

5.0 New Business

5.1 Adoption of the 2024-25 Budget

Moved by KJ seconded by SG to set the adoption of the West Holt Public Schools 2024-25 Budget with all funds and attachments as presented.

Discussion_____

✓ yes	____no	Mr. Gotschall
✓ yes	____no	Mr. Jelinek
✓ yes	____no	Mrs. Judge
✓ yes	____no	Mr. Mlady
✓ yes	____no	Mr. Konrad
✓ yes	____no	Mrs. Schaaf

5.2 Approval of the 2024-25 Tax Request for all funds.

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of WEST HOLT 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 WEST HOLT PUBLIC SCHOOLS resolves that:

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

General Fund:	$5,924,473
Bond Fund:	$389,255
Special Building Fund:	$599,536
Qualified Capital Purpose Undertaking Fund:	$0.00

2. The total assessed value of property differs from last year's total assessed value by 13.89 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 $0.577747 per $100 of assessed value.

4. WEST HOLT PUBLIC SCHOOLS proposes to adopt a property tax request that will cause its tax rate to be $0.591772 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of WEST HOLT PUBLIC SCHOOLS will increase last year's budget by 2.49 percent.

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

Motion by BM, seconded by ST to adopt Resolution as read.

Voting yes were:	Voting no were:
Brenna Schaaf	
Brian Mlady	None
Susan Judge	
Scott Gotschall	
Kelly Jelinek	
Nick Konrad	

Dated this 9th day of September, 2024

_____, Secretary

Budget Documents

West Holt Public Schools

Holt County District #239

Section I

School District Budget Forms (pg. 1-6)
and
Interlocal Form

Please Complete this **Basic Data Input -**It will put information consistently throughout

INPUT ↓

County-District #:	45-0239	
Name of School:	WEST HOLT PUBLIC SCHOOLS	
Name of County:	HOLT	*Do not include the word "County"*
Class:	III	
Current School District Taxable Value	1,168,230,945	*From County Assessor Certifica*
Prior School District Taxable Value	1,025,760,122	*From Prior Year Budget, Cover*
Prior Year TOTAL Property Tax Request	6,749,419.00	*From Prior Year Budget, Cover*
Prior Year Property Tax Request - All Other Purposes ONLY	6,360,000.00	*From Prior Year Budget, Cover*
Prior Year Levy Rate	0.657992	*Prior Year total levy set by Cou*
School District Real Growth Value	5,632,649.00	*From County Assessor Certifica*
School District Prior Year Total Real Property Valuation	965,028,984.00	*From County Assessor Certifica*
Hearing Held On:		
Day of month:	9TH	
Month:	SEPTEMBER	
Year:	2024	
Time:	7:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	WEST HOLT PUBLIC SCHOOLS BOARDROOM	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	9TH	
Month:	SEPTEMBER	
Year:	2024	
Time:	7:30	
A.M. or P.M.:	P.M.	
Location of Hearing:	WEST HOLT PUBLIC SCHOOLS BOARDROOM	