2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 01-0090 **Class #: 3**

Adams Central Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Adams County

This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026

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	$ -	$ 13,500,576.00	$ 13,500,576.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 1,363,636.00		$ 1,363,636.00
Special Building Fund	$ -	$ 808,081.00	$ 808,081.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 1,363,636.00	$ 14,308,657.00	$ 15,672,293.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 10,690,000.00	Principal
$ 951,967.50	Interest
$ 11,641,967.50	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 2,542,061,825

*(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, 2024 through June 30, 2025?

[XX] 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, 2024 through June 30, 2025?

[ ] YES [XX] 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 [XX] 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 9-30-2025

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 # 01-0090
Adams Central Public Schools

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,691,937.00	7,912,930.00	13,365,570.00	21,278,500.00	3,870,000.00	14,933,500.00	18,803,500.00	2,475,000.00	21,278,500.00
Depreciation	472,861.00	480,861.00		480,861.00			480,861.00		480,861.00
Employee Benefit	112,852.00	113,352.00		113,352.00			113,352.00	-	113,352.00
Contingency	-	-		-			-		-
Activities	643,319.00	1,313,319.00		1,313,319.00			1,313,319.00	-	1,313,319.00
School Nutrition	86,675.00	936,675.00		936,675.00			936,675.00	-	936,675.00
Bond	1,073,416.00	1,074,616.00	1,350,000.00	2,424,616.00			2,424,616.00	-	2,424,616.00
Special Building	3,018,878.00	3,018,878.00	800,000.00	3,818,878.00			3,818,878.00		3,818,878.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	1,233,079.00	1,233,079.00		1,233,079.00			1,233,079.00	-	1,233,079.00
Student Fee	68,082.00	68,082.00		68,082.00			68,082.00	-	68,082.00
				-					-
TOTAL ALL FUNDS	9,401,099.00	16,151,792.00	15,515,570.00	31,667,362.00	3,870,000.00	14,933,500.00	29,192,362.00	2,475,000.00	31,667,362.00

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)	13,365,570.00	1,350,000.00	800,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	135,006.00	13,636.00	8,081.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	13,500,576.00	1,363,636.00	808,081.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 2,307,798.00	$ 1,150,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
2,217,687.00	300,000.00	240,000.00	-

County-District # 01-0090

Adams Central Public Schools

2024-2025 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	4,767,394.00	10,454,083.00	9,374,000.00	19,828,083.00	3,265,055.00	13,871,091.00	17,136,146.00	2,691,937.00
Depreciation	532,634.00	807,010.00		807,010.00			334,149.00	472,861.00
Employee Benefit	111,852.00	112,852.00		112,852.00			-	112,852.00
Contingency	-	-		-			-	-
Activities	544,869.00	1,266,768.00		1,266,768.00			623,449.00	643,319.00
School Nutrition	263,234.00	780,434.00		780,434.00			693,759.00	86,675.00
Bond	1,059,522.00	1,080,722.00	1,297,000.00	2,377,722.00			1,304,306.00	1,073,416.00
Special Building	3,017,140.00	3,102,440.00	604,688.00	3,707,128.00			688,250.00	3,018,878.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	1,228,079.00	1,233,079.00		1,233,079.00			-	1,233,079.00
Student Fee	67,482.00	79,039.00		79,039.00			10,957.00	68,082.00
				-				-
TOTAL ALL FUNDS	11,592,206.00	18,916,427.00	11,275,688.00	30,192,115.00	3,265,055.00	13,871,091.00	20,791,016.00	9,401,099.00

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

MOTOR VEHICLE TAXES	
$	1,146,000.00

County-District # 01-0090

Adams Central Public Schools

2023-2024 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	3,618,014.00	10,892,467.00	9,858,625.00	20,751,092.00	3,021,821.00	12,961,877.00	15,983,698.00	4,767,394.00
Depreciation	518,940.00	532,634.00		532,634.00			-	532,634.00
Employee Benefit	110,407.00	111,852.00		111,852.00			-	111,852.00
Contingency	-	-		-			-	-
Activities	268,434.00	1,233,894.00		1,233,894.00			689,025.00	544,869.00
School Lunch	352,805.00	957,210.00		957,210.00			693,976.00	263,234.00
Bond	915,721.00	1,067,061.00	1,296,879.00	2,363,940.00			1,304,418.00	1,059,522.00
Special Building	2,160,257.00	2,349,814.00	886,620.00	3,236,434.00			219,294.00	3,017,140.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	1,204,517.00	1,228,079.00		1,228,079.00			-	1,228,079.00
Student Fee	64,778.00	87,749.00		87,749.00			20,267.00	67,482.00
				-				-
TOTAL ALL FUNDS	$ 9,213,873.00	18,460,760.00	12,042,124.00	30,502,884.00	3,021,821.00	12,961,877.00	18,910,678.00	11,592,206.00

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

MOTOR VEHICLE TAXES	
$	**1,157,737.00**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Adams Central Public Schools
ADDRESS	1090 S. Adams Central Ave.
CITY & ZIP CODE	Hastings, NE 68901
TELEPHONE	402-463-3285
WEBSITE	www.adamscentral.us

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dave Johnson	Shawn Scott	Shawn Scott
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-469-3294	402-463-3285	402-463-3285
EMAIL ADDRESS	dave.johnson@adams-central.org	shawn.scott@adams-central.org	shawn.scott@adams-central.org

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

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

Adams Central Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 13,919,888.00
*(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

18,875,305.00	/	2,333,544,329.00	=	0.81 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.81 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 391,148.85

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 14,311,036.85**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 14,308,657.00
(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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Adams Central Public Schools — SUBDIVISION NAME

Adams — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Hastings Public Schools	30 years	Agreement over annexed land by the City of Hastings
Kenesaw Public Schools	1 year	Agreement to provide Title 1 services to students at a private school
Central Community College	1 year	Agreement to provide college level classes to students at Adams Central
ESU 9	1 year	services for children we cannot provide ourselves

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 01-0090

Adams Central Public Schools

Line No.		2025-2026 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**	$ 411,013.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 411,013.00

Adams Central 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	13,500,576.00	1,363,636.00	808,081.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	1,363,636.00		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	1,363,636.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	13,500,576.00	-	808,081.00	-
14	Assessed Valuation	2,542,061,825	2,542,061,825	2,542,061,825	2,542,061,825
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.531088	0.000000	0.031788	0.000000
16	Total Levy for Compliance	0.562876			

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 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	$ 13,500,576.00	$ 2,542,061,825	0.531088
Special Building Fund	$ 808,081.00	$ 2,542,061,825	0.031788
Bond Fund	$ 1,363,636.00	$ 2,542,061,825	0.053643
Bond Fund	$ -	$ 2,542,061,825	0.000000
Bond Fund	$ -	$ 2,542,061,825	0.000000
QCPUF Fund	$ -	$ 2,542,061,825	0.000000
QCPUF Fund	$ -	$ 2,542,061,825	0.000000
	$ -	$ 2,542,061,825	0.000000
	$ -	$ 2,542,061,825	0.000000
	$ -	$ 2,542,061,825	0.000000
	$ -	$ 2,542,061,825	0.000000
	$ -	$ 2,542,061,825	0.000000
	$ -	$ 2,542,061,825	0.000000
Total	$ 15,672,293.00		$ 0.616519

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract of Shawn Scott

Notice is hereby given that Adams Central Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 8th, 2025 at 6:30 pm at the Adams Central High School Conference room in Hastings, Nebraska.

After the 2025/26 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 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 193,283.00	$ 193,283.00	**$ 386,566.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ 30,215.00	$ 30,215.00	$ 60,430.00
• *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***	$ 33,945.00	$ 33,945.00	$ 67,890.00
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*	$ 7,434.00	$ 7,434.00	$ 14,868.00
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 264,877.00**	**$ 264,877.00**	**$ 529,754.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

FOR

ADAMS CENTRAL PUBLIC SCHOOL DISTRICT (01-0090)

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of ADAMS CENTRAL 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 property tax request;

NOW THEREFORE, the Governing Body of ADAMS CENTRAL PUBLIC SCHOOLS resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	$ 13,500,576.00
Bond Fund:	$ 1,363,636.00
Special Building Fund:	$ 808,081.00

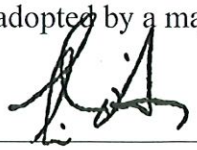
2. The total assessed value of property differs from last year's total assessed value by 8.94 percent
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.605199 per $100 of assessed value.
4. ADAMS CENTRAL PUBLIC SCHOOLS proposes to adopt a property tax request that will cause its tax rate to be 0.616519 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of ADAMS CENTRAL PUBLIC SCHOOLS will increase last year's budget by 1.74 percent.
6. A copy of this resolution will be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Tim O'Dey, seconded by Mason Hoffman to adopt this resolution setting the property tax request for Adams Central Public Schools. DISCUSSION

Voting yes were:	Voting no were:
Chad Trausch	
Tim O'Dey	
Mason Hoffman	
Derek Uhrmacher	
Dave Johnson	

Dated this 9th day of September, 2025

The undersigned herewith certifies, as Secretary of the Board of Education of Adams Central Public School District (01-0090), that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.



_____, Secretary

RESOLUTION

WHEREAS, the Nebraska Legislature has enacted several measures over the past several legislative sessions, including LB 243, (now Neb. Rev. Stat. § 79-3405) to adjust public school district revenue and finances; and,

WHEREAS, Neb. Rev. Stat. § 79-3405 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, Neb. Rev. Stat. § 79-3405 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of more than four hundred seventy-one students but no more than three thousand forty-four students may increase its tax request by up to an additional six percent above the base growth percentage; and

WHEREAS, the average daily membership of Adams County School District Number 01-0090, a/k/a Adams Central Public Schools (the "School District") is more than four hundred seventy-one students but no more than three thousand forty-four students; and

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

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

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Neb. Rev. Stat. § 79-3405, at least seventy percent of the Board of Education of this School District affirmatively votes to increase to the School District's overall property tax request authority by up to an additional six percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member Derek Uhrmacher moved for their passage and adoption. Member Chad Trausch seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:
Tim O'Dey, Mason Hoffman, Derek Uhrmacher, Chad Trausch, Dave Johnson.

The following members voted against the same: _____.

The following members were absent or not voting: Chris Wahlmeier.

The above Resolution having been consented to by at least seventy percent of the Members of the Board of Education, it was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this 8 day of September, 2025

ADAMS CENTRAL PUBLIC SCHOOLS

BY: _____

President

ATTEST:

_____

Secretary

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Adams Central Public Schools (01-0090) in Adams 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 8th day of September, 2025 at 6:30 P.M., at Adams Central High School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 15,983,698.00	$ 17,136,146.00	$ 18,803,500.00	$ 2,475,000.00	$ 7,912,930.00	$ 13,500,576.00
Depreciation	$ -	$ 334,149.00	$ 480,861.00		$ 480,861.00	
Employee Benefit	$ -	$ -	$ 113,352.00	$ -	$ 113,352.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 689,025.00	$ 623,449.00	$ 1,313,319.00	$ -	$ 1,313,319.00	
School Nutrition	$ 693,976.00	$ 693,759.00	$ 936,675.00	$ -	$ 936,675.00	
Bond	$ 1,304,418.00	$ 1,304,306.00	$ 2,424,616.00	$ -	$ 1,074,616.00	$ 1,363,636.00
Special Building	$ 219,294.00	$ 688,250.00	$ 3,818,878.00		$ 3,018,878.00	$ 808,081.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ 1,233,079.00	$ -	$ 1,233,079.00	
Student Fee	$ 20,267.00	$ 10,957.00	$ 68,082.00	$ -	$ 68,082.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 18,910,678.00	$ 20,791,016.00	$ 29,192,362.00	$ 2,475,000.00	$ 16,151,792.00	$ 15,672,293.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 1,363,636.00	$ 14,308,657.00	$ 15,672,293.00

Notice of Special Hearing To Set Final Tax Request

Adams Central Public Schools (01-0090) in Adams 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 8th day of, September 2025 immediately following the budget hearing at Adams Central High School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	2,333,544,329	2,542,061,825	9%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	18,635,300.00	13,212,817.00	0.566212	0.519768	18,803,500.00	13,500,576.00	0.531088	-6%	1%
Bond Fund(s) K - 12	2,436,303.00	1,464,646.00	0.062765	0.057616	2,424,616.00	1,363,636.00	0.053643	-15%	0%
Special Building Fund	3,631,963.00	707,071.00	0.030300	0.027815	3,818,878.00	808,081.00	0.031788	5%	5%
Total	24,703,566.00	15,384,534.00	0.659278	0.605199	25,046,994.00	15,672,293.00	0.616519	-6%	1%

AFFP

Budget Hearing and Summary

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

September 02, 2025

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 2nd day of September 2025.

Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2029

General Notary - State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2029

00000184 00106996

ADAMS CENTRAL HIGH SCHOOL
1090 S ADAMS CENTRAL AVE
HASTINGS, NE 68901

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Adams Central Public Schools (01-0090) in Adams 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 8th day of September, 2025 at 6:30 P.M., at Adams Central High School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov/

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 15,883,898.00	$ 17,136,146.00	$ 18,803,500.00	$ 2,475,000.00	$ 7,912,930.00	$ 13,500,576.00
Depreciation	$ -	$ 334,149.00	$ 480,861.00		$ 480,861.00	
Employee Benefit	$ -	$ -	$ 113,352.00	$ -	$ 113,352.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 669,025.00	$ 623,449.00	$ 1,313,319.00	$ -	$ 1,313,319.00	
School Nutrition	$ 693,976.00	$ 693,759.00	$ 936,675.00	$ -	$ 936,675.00	
Bond	$ 1,304,418.00	$ 1,304,306.00	$ 2,424,616.00	$ -	$ 1,074,616.00	$ 1,363,636.00
Special Building	$ 219,294.00	$ 688,250.00	$ 3,818,878.00		$ 3,018,878.00	$ 808,081.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ 1,233,079.00	$ -	$ 1,233,079.00	
Student Fee	$ 20,267.00	$ 10,857.00	$ 68,082.00	$ -	$ 68,082.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 18,910,878.00	$ 20,791,016.00	$ 29,192,362.00	$ 2,475,000.00	$ 16,151,792.00	$ 15,672,293.00

Breakdown of Property Tax: Bond Purposes $ 1,363,636.00 | Non-Bond Purposes $ 14,308,657.00 | Total $ 15,672,293.00

AFFP
Final Tax Request

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

September 02, 2025

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 2nd day of September 2025.

Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2029

General Notary - State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2029

00000184 00106997

ADAMS CENTRAL HIGH SCHOOL
1090 S ADAMS CENTRAL AVE
HASTINGS, NE 68901

Notice of Special Hearing To Set Final Tax Request

Adams Central Public Schools (01-0090) in Adams 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 8th day of, September 2025 immediately following the budget hearing at Adams Central High School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	2,333,544,329	2,542,091,825	9%

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change In Tax Rate	Change In Operating Budget
General Fund	18,699,300.00	13,212,917.00	0.566212	0.519788	18,803,500.00	13,500,578.00	0.531088	-6%	1%
Bond Fund(s) K - 12	2,436,303.00	1,454,646.00	0.062785	0.057618	2,424,616.00	1,389,696.00	0.059843	-15%	0%
Special Building Fund	3,631,968.00	707,071.00	0.030300	0.027816	3,818,878.00	808,091.00	0.031788	5%	5%
Total	24,709,596.00	15,354,634.00	0.658278	0.605199	25,046,994.00	15,672,365.00	0.616519	-6%	1%

2025-2026 Budget Information

AFFP
NOTICE OF REGULAR BOARD OF ED

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

September 02, 2025

NOTICE OF REGULAR BOARD
OF EDUCATION MEETING

Public notice is hereby given, in compliance with the provisions of the Nebraska State Statutes that the governing body of Adams County School District # 90 will meet on the 8th day of September, 2025, at 6:30 p.m. at the Adams Central High School, in the Conference Room for our Regular Board of Education meeting. The meeting will include the holding of a public hearing to discuss, consider, and receive input on the 2025-26 proposed budget, as well as to discuss, consider and possibly vote to approve an increase to the school district's property tax request authority by up to an additional six percent, or other maximum amount as permitted by law, above the base growth percentage. An agenda for the meeting, which shall be kept continually current, is readily available for public inspection at the Superintendent's office during normal business hours and on the Adams Central Public Schools Website.

ADAMS CENTRAL PUBLIC SCHOOLS

September 2, 2025 ZNEZ

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 2nd day of September 2025.

Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2029

General Notary - State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2029

00000184 00106993

ADAMS CENTRAL HIGH SCHOOL
1090 S ADAMS CENTRAL AVE
HASTINGS, NE 68901

						SD real growth value	SD prior YR total real property Value
2024	Adams	$2,206,197,455	13.61%	$2,206,197,455	13.61%	$19,231,677.00	$1,766,250,576.00
	Clay	$111,980,799	5.35%	$111,980,799	5.35%	$305,540.00	$94,542,855.00
	Hall	$9,266,195	6.45%	$9,266,195	6.45%	$23,988.00	$7,770,238.00
	Kearney	$4,781,235	14.89%	$4,781,235	14.89%	$0.00	$4,100,065.00
	Webster	$1,318,645	9.52%	$1,318,645	9.52%	$0.00	$1,201,200.00
	Total	$2,333,544,329	13.15%	$2,333,544,329	13.15%	$19,561,205.00	$1,873,864,934.00
						SD real growth value	**SD prior YR total total property Value**
2025	Adams	$2,398,172,355	8.70%	$2,398,172,355	8.70%	$13,998,207.00	$2,206,197,455.00
	Clay	$126,931,085	13.35%	$126,931,085	13.35%	$4,875,268.00	$111,980,799.00
	Hall	$9,898,379	6.82%	$9,898,379	6.82%	$0.00	$9,266,195.00
	Kearney	$5,527,641	15.61%	$5,527,641	15.61%	$0.00	$4,781,235.00
	Webster	$1,532,365	16.21%	$1,532,365	16.21%	$1,830.00	$1,318,645.00
	Total	$2,542,061,825	8.94%	$2,542,061,825	8.94%	$18,875,305.00	$2,333,544,329.00
2026	Adams		-100.00%		-100.00%		
	Clay		-100.00%		-100.00%		
	Hall		-100.00%		-100.00%		
	Kearney		-100.00%		-100.00%		
	Webster		-100.00%		-100.00%		
	Total	$0	-100.00%	$0	-100.00%		
2027	Adams		#DIV/0!		#DIV/0!		
	Clay		#DIV/0!		#DIV/0!		
	Hall		#DIV/0!		#DIV/0!		
	Kearney		#DIV/0!		#DIV/0!		
	Webster		#DIV/0!		#DIV/0!		
	Total	$0	#DIV/0!	$0	#DIV/0!		
2028	Adams		#DIV/0!		#DIV/0!		
	Clay		#DIV/0!		#DIV/0!		
	Hall		#DIV/0!		#DIV/0!		
	Kearney		#DIV/0!		#DIV/0!		
	Webster		#DIV/0!		#DIV/0!		
	Total	$0	#DIV/0!	$0	#DIV/0!		
2029	Adams		#DIV/0!		#DIV/0!		
	Clay		#DIV/0!		#DIV/0!		
	Hall		#DIV/0!		#DIV/0!		
	Kearney		#DIV/0!		#DIV/0!		
	Webster		#DIV/0!		#DIV/0!		
	Total	$0	#DIV/0!	$0	#DIV/0!		
2030	Adams		#DIV/0!		#DIV/0!		
	Clay		#DIV/0!		#DIV/0!		
	Hall		#DIV/0!		#DIV/0!		
	Kearney		#DIV/0!		#DIV/0!		
	Webster		#DIV/0!		#DIV/0!		
	Total	$0	#DIV/0!	$0	#DIV/0!		
2031	Adams		#DIV/0!		#DIV/0!		
	Clay		#DIV/0!		#DIV/0!		
	Hall		#DIV/0!		#DIV/0!		
	Kearney		#DIV/0!		#DIV/0!		
	Webster		#DIV/0!		#DIV/0!		
	Total	$0	#DIV/0!	$0	#DIV/0!		

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: ADAMS CENTRAL 90 (01-0090)

TAXABLE VALUE LOCATED IN THE COUNTY OF ADAMS COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
ADAMS CENTRAL 90 (01-0090) GENERAL	3	01-0090		$2,398,172,355	$13,998,207	$2,206,197,455	0.63449%
ADAMS CENTRAL SPEC BLDG	3	01-0090		$2,398,172,355	$13,998,207	$2,206,197,455	0.63449%

* 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, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

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 property valuation from the prior year.

I , Danielle Wahl, Adams County, NE 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.

Danielle Wahl

(signature of county assessor)

08/15/2025

(date)

CC: County Clerk, Adams County, NE County

CC: County Clerk where school district is headquartered, if different county, Adams County, NE 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 2025)

Type text here

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2025

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

To: ADAMS CENTRAL BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF ADAMS COUNTY, NE

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
ADAMS CENTRAL BOND	Incl. HS	01-0090	$2,398,172,355

I , Danielle Wahl, Adams County, NE 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.

Danielle Wahl
(signature of county assessor)

08/15/2025
(date)

CC: County Clerk, Adams County, NE County

CC: County Clerk where school district is headquartered, if different county, Adams County, NE 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 2025)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

ADAMS CENTRAL PUBLIC SCHOOL

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CLAY

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
ADAMS CENTRAL BOND		010090	126,931,085

I BRENDA HANSEN, CLAY 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.

Brenda Hansen
(signature of county assessor)

August 16, 2025
(date)

CC: County Clerk, CLAY County
CC: County Clerk where school district is headquartered, if different county, , ADAMS 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 2025)

Assessor's Use Only

12,644,686 Pers Prior
17,094,254 Pers Value

99,336,113 Real Prior
109,836,831 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

ADAMS CENTRAL PUBLIC SCHOOL

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CLAY

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
ADAMS CENTRAL 90	3	01-0090		126,931,085	4,875,268	111,980,799	4.35

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[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 property valuation from the prior year.

I BRENDA HANSEN, CLAY 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.

Brenda Hansen
(signature of county assessor)

August 16, 2025
(date)

CC: County Clerk, CLAY 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 2025)

Assessor's Use Only

12,644,686 Pers Prior
17,094,254 Pers Value

99,336,113 Real Prior
109,836,831 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: ADAMS CENTRAL #9A
ATT: JAMIE WEGNER
1090 S ADAMS CENTRAL
HASTINGS, NE 68902

TAXABLE VALUE LOCATED IN THE COUNTY OF HALL

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
ADAMS CENTRAL HIGH 90	3	01-0090		9,898,379	0	9,266,195	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[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 property valuation from the prior year.

I KRISTI WOLD, HALL 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.

KRISTI WOLD
(signature of county assessor)

8/19/25
(date)

CC: County Clerk, HALL County
CC: County Clerk where school district is headquartered, if different county, Adams 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 2025)

Assessor's Use Only

924,860 Pers Prior
828,077 Pers Value

8,341,335 Real Prior
9,070,302 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: ADAMS CENTRAL #9A
ATTN: SUPERINTENDENT
PO BOX 1088
HASTINGS, NE 68901-1088

TAXABLE VALUE LOCATED IN THE COUNTY OF HALL

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
ADAMS CENTRAL HIGH 90 BON		01-0090	9,898,379

I KRISTI WOLD, HALL 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.

Kristi Wold
(signature of county assessor)

8/18/25
(date)

CC: County Clerk, HALL County
CC: County Clerk where school district is headquartered, if different county, , Adams 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 2025)

Assessor's Use Only

924,860 Pers Prior
828,077 Pers Value

8,341,335 Real Prior
9,070,302 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: ADAMS COUNTY SCHOOL SUPT.
1090 S. ADAMS CENTRAL AVE.
HASTINGS, NE 68901

TAXABLE VALUE LOCATED IN THE COUNTY OF KEARNEY

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
ADAMS CENTRAL HIGH SCHOOL	3	01-0090		5,527,641	0	4,781,235	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[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 property valuation from the prior year.

I JENNIFER PITTNER, KEARNEY 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.

Jennifer Pittner — *(signature of county assessor)*

COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA

8-15-25 — *(date)*

CC: County Clerk, KEARNEY 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 2025)

Assessor's Use Only

76,368 Pers Prior
52,949 Pers Value

4,704,867 Real Prior
5,474,692 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: ADAMS COUNTY SCHOOL SUPT.
1090 S. ADAMS CENTRAL AVE.
HASTINGS, NE 68901

TAXABLE VALUE LOCATED IN THE COUNTY OF KEARNEY

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
ADAMS CENTRAL BOND		01-0090	5,527,641

I JENNIFER PITTNER, KEARNEY 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.

Jennifer Pittner — 8-15-25
(signature of county assessor) *(date)*

COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA

CC: County Clerk, KEARNEY 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 2025)

Assessor's Use Only

76,368 Pers Prior
52,949 Pers Value

4,704,867 Real Prior
5,474,692 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: ADAMS CENTRAL PUBLIC SCHOOLS
SHAWN SCOTT, SUPERINTENDENT
1090 SOUTH ADAMS CENTRAL AVENUE
HASTINGS NE 68901

TAXABLE VALUE LOCATED IN THE COUNTY OF WEBSTER

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
ADAMS CENTRAL 90	3	01-0090		1,532,365	1,830	1,318,645	0.14

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[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 property valuation from the prior year.

I TAMI SCHEUNEMAN, WEBSTER 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.

Tami Scheuneman — 8/14/2025

(signature of county assessor) *(date)*

CC: County Clerk, WEBSTER County
CC: County Clerk where school district is headquartered, if different county, ADAMS 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 2025)

Assessor's Use Only

2,320 Pers Prior
1,805 Pers Value
1,316,325 Real Prior
1,530,560 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: ADAMS CENTRAL PUBLIC SCHOOLS
SHAWN SCOTT, SUPERINTENDENT
1090 SOUTH ADAMS CENTRAL AVENUE
HASTINGS NE 68901

TAXABLE VALUE LOCATED IN THE COUNTY OF WEBSTER

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
ADAMS CENTRAL 90 BOND		01-0090	1,532,365

I TAMI SCHEUNEMAN, WEBSTER 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.

Tami Scheuneman
(signature of county assessor)

8/14/2025
(date)

CC: County Clerk, WEBSTER County
CC: County Clerk where school district is headquartered, if different county, , ADAMS 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 2025)

Assessor's Use Only

2,320 Pers Prior
1,805 Pers Value

1,316,325 Real Prior
1,530,560 Real Value

Adams Central Public Schools
Board Meeting
September 8, 2025

President Dave Johnson called the Adams Central board of education meeting to order at 6:30 pm. Members present were Tim O'Dey, Derek Uhrmacher, Chad Trausch, Mason Hoffman and Dave Johnson. This meeting was advertised in the Hastings Daily Tribune on September 2, 2025.

Motion by O'Dey second by Hoffman to excuse Board Member Chris Wahlmeier from attending this meeting. Roll call vote: O'Dey-yes, Uhrmacher-yes, Trausch-yes, Hoffman-yes, Johnson-yes. Motion carried 5-0.

Motion by Trausch second by Uhrmacher to approve the minutes of the August 11th and August 25th, 2025 board of education meetings. Roll call vote: O'Dey-yes, Uhrmacher-yes, Trausch-yes, Hoffman-yes, Johnson-yes. Motion carried 5-0.

Motion by Uhrmacher second by O'Dey that September general fund bills (chk.#27987-28070) in the amount of $1,404,524.46 be paid and the Special Building Fund bills (chk.#1263-1265) in the amount of $18,538.75 be paid. Roll call vote: O'Dey-yes, Uhrmacher-yes, Trausch-yes, Hoffman-yes, Johnson-yes. Motion carried 5-0.

The board held a public hearing at 6:40 pm to discuss, consider, and receive input on the proposed 2025-26 district budget. The hearing was closed at 6:41 pm. Voting on the 2025-26 budget happened at a special board of education meeting later in the evening of September 8, 2025.

Motion by Uhrmacher second by Trausch to approve the resolution to increase property tax request authority. Roll call vote: O'Dey-yes, Uhrmacher-yes, Trausch-yes, Hoffman-yes, Johnson-yes. Motion carried 5-0. The Resolution in its entirety is below.

The board heard reports on American Civics and discussed elementary dismissal concerns. The board also heard reports from the principals and superintendent.

The meeting was adjourned at 7:07 pm. The next regular Board of Education meeting is October 13, 2025 at Adams Central High School beginning at 6:30 pm.

Respectfully submitted,

Jodi Rostvet

RESOLUTION

WHEREAS, the Nebraska Legislature has enacted several measures over the past several legislative sessions, including LB 243, (now Neb. Rev. Stat. § 79-3405) to adjust public school district revenue and finances; and,

WHEREAS, Neb. Rev. Stat. § 79-3405 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, Neb. Rev. Stat. § 79-3405 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of more than four hundred seventy-one students but no more than three thousand forty-four students may increase its tax request by up to an additional six percent above the base growth percentage; and

WHEREAS, the average daily membership of Adams County School District Number 01-0090, a/k/a Adams Central Public Schools (the "School District") is more than four hundred seventy-one students but no more than three thousand forty-four students; and

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

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

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Neb. Rev. Stat. § 79-3405, at least seventy percent of the Board of Education of this School District affirmatively votes to increase to the School District's overall property tax request authority by up to an additional six percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member Derek Uhrmacher moved for their passage and adoption. Member Chad Trausch seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution: Tim O'Dey, Mason Hoffman, Derek Uhrmacher, Chad Trausch, Dave Johnson.

The following members voted against the same: _____.

The following members were absent or not voting: Chris Wahlmeier.

The above Resolution having been consented to by at least seventy percent of the Members of the Board of Education, it was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this 8 day of September, 2025

ADAMS CENTRAL PUBLIC SCHOOLS

BY: _____

President

ATTEST:

_____

Secretary

Adams Central Public Schools
Special Board Meeting
September 8, 2025

President Dave Johnson called the Adams Central board of education meeting to order at 7:07 pm. Members present were Tim O'Dey, Chad Trausch, Derek Uhrmacher, Mason Hoffman and Dave Johnson. This meeting was advertised in the Hastings Daily Tribune on September 2, 2025.

Motion by Trausch second by O'Dey to excuse Board Member Chris Wahlmeier from attending this meeting. Roll call vote: Uhrmacher-yes, Trausch-yes, O'Dey-yes, Hoffman-yes, Johnson-yes. Motion carried 5-0.

Motion by Uhrmacher, second by Trausch to approve and adopt the 2025-26 district budget as presented. Roll call vote: Uhrmacher-yes, Trausch-yes, O'Dey-yes, Hoffman-yes, Johnson-yes. Motion carried 5-0.

The board held a public hearing at 7:11 pm to discuss, consider, and receive input on the proposed tax request. The hearing was closed at 7:12 pm.

Motion by O'Dey second by Hoffman to approve the resolution to increase property tax request authority for the district. Roll call vote: Uhrmacher-yes, Trausch-yes, O'Dey-yes, Hoffman-yes, Johnson-yes. Motion carried 5-0. The Resolution in its entirety is below.

The meeting was adjourned at 7:16 pm. The next regular Board of Education meeting is October 13, 2025 at Adams Central High School beginning at 6:30 pm.

Respectfully submitted,

Jodi Rostvet

RESOLUTION SETTING THE PROPERTY TAX REQUEST

FOR

ADAMS CENTRAL PUBLIC SCHOOL DISTRICT (01-0090)

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of ADAMS CENTRAL 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 property tax request;

NOW THEREFORE, the Governing Body of ADAMS CENTRAL PUBLIC SCHOOLS resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	$ 13,500,576.00
Bond Fund:	$ 1,363,636.00
Special Building Fund:	$ 808,081.00

2. The total assessed value of property differs from last year's total assessed value by 8.94 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 0.605199 per $100 of assessed value.
4. ADAMS CENTRAL PUBLIC SCHOOLS proposes to adopt a property tax request that will cause its tax rate to be 0.616519 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of ADAMS CENTRAL PUBLIC SCHOOLS will increase last year's budget by 1.74 percent.
6. A copy of this resolution will be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Tim O'Dey, seconded by Mason Hoffman to adopt this resolution setting the property tax request for Adams Central Public Schools. DISCUSSION

Voting yes were:	Voting no were:
Chad Trausch	
Tim O'Dey	
Mason Hoffman	
Derek Uhrmacher	
Dave Johnson	

Dated this 9th day of September, 2025

The undersigned herewith certifies, as Secretary of the Board of Education of Adams Central Public School District (01-0090), that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Secretary

District Number: 01-0090-000
District Name: ADAMS CENTRAL PUBLIC SCHOOLS
District Phone: (402)463-3285

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit
Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:

File (click file name to view)	Upload DateTime
Budget documents for LC2.pdf (UploadFile_DisplayFile.aspx?ID=26213)	9/18/2025 7:11:58 AM

2025/26 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	14,070,887
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	14,070,887
Total Allowable Budget Authority	A-780	14,070,887

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2025/26 General Fund Budget of Disbursements & Transfers	B-100	18,803,500
2025/26 Special Grant Funds List	B-110	451,627
2025/26 Special Education Budget of Disbursements & Transfers	B-120	3,870,000
2025/26 General Fund Lid Exclusions	B-130	411,013
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	14,070,860
2025/26 Unused Budget Authority	B-150	27

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	0
2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2025/26 Unused Budget Authority	B-170	27

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	27

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	35.00
2025/26 Total Allowable Reserves	C-180	6,581,225
2025/26 General Fund Necessary Cash Reserve	C-300	2,475,000
2025/26 Depreciation Fund Total Requirements	C-310	480,861
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,955,861

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	2,542,061,825

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	14,675,781
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	1,159,375
Enter the amount approved by the School Board.	D-140	1,159,375
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	15,835,156
2025/26 Property Tax Request General Fund	D-210	13,500,576
2025/26 Property Tax Request Special Building Fund	D-220	808,081
2025/26 Total Property Tax Request	D-230	14,308,657
2025/26 Unused Property Tax Request Authority	D-240	1,526,499
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	1,632,000

Recalculates LC-2 after making changes — Recalculate LC-2

District Number: 01-0090-000
District Name: ADAMS CENTRAL PUBLIC SCHOOLS
District Phone: (402)463-3285

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	451,627

Print Grants

*** Items denoted with a * must be approved by the State Board of Education. Email your request for approval of these items to:**
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	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	0
Career and Technical Eduation Grants (State)	1.157	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
Comprehensive Literacy State Development Grant (CLSD)	1.187	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	81,127
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	54,880
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	17,936
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	10,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	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
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	9,300
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	237,089
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	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)	1.36	5,100
Medicaid in Public Schools (MIPS)	1.365	17,160
Mentoring for Success Grants	1.37	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
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	1.497	0
School Safety & Security Act	1.5	11,535
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	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