2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 26-0070 **Class #: 3**

Allen Consolidated Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Dixon 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	$ -	$ 2,700,535.00	$ 2,700,535.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 60,000.00	$ 60,000.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 2,760,535.00	$ 2,760,535.00

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

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

Total Certified Valuation (All Counties) $ 537,304,426

*(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?

[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, 2024 through June 30, 2025?

[ ] 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 9-30-2025

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 # 26-0070
Allen Consolidated 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)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	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	2,095,849.00	3,304,839.00	2,673,530.00	5,978,369.00	640,000.00	4,666,344.00	5,306,344.00	672,025.00	5,978,369.00
Depreciation	233,805.00	233,805.00		233,805.00			233,805.00		233,805.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	31,688.00	350,000.00		350,000.00			350,000.00	-	350,000.00
School Nutrition	11,911.00	243,000.00		243,000.00			243,000.00	-	243,000.00
Bond	-	-	-	-			-	-	-
Special Building	310,919.00	310,919.00	59,400.00	370,319.00			370,319.00		370,319.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	460,639.00	460,639.00		460,639.00			460,639.00	-	460,639.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,144,811.00	4,903,202.00	2,732,930.00	7,636,132.00	640,000.00	4,666,344.00	6,964,107.00	672,025.00	7,636,132.00

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)	2,673,530.00	-	59,400.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	27,005.00	-	600.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	2,700,535.00	-	60,000.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 202,146.00	$ 100,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
800,000.00	-	60,919.00	-

County-District # 26-0070

Allen Consolidated 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	2,320,196.00	3,486,879.00	2,610,970.00	6,097,849.00	435,000.00	3,567,000.00	4,002,000.00	2,095,849.00
Depreciation	233,805.00	233,805.00		233,805.00			-	233,805.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	41,688.00	261,688.00		261,688.00			230,000.00	31,688.00
School Nutrition	18,911.00	218,911.00		218,911.00			207,000.00	11,911.00
Bond	114,570.00	114,570.00	-	114,570.00			114,570.00	-
Special Building	270,919.00	270,919.00	60,000.00	330,919.00			20,000.00	310,919.00
Qualified Capital Purpose Undertaking	153.00	153.00	-	153.00			153.00	-
Cooperative	60,639.00	660,639.00		660,639.00			200,000.00	460,639.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,060,881.00	5,247,564.00	2,670,970.00	7,918,534.00	435,000.00	3,567,000.00	4,773,723.00	3,144,811.00

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	
$	95,000.00

County-District # 26-0070

Allen Consolidated 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	2,495,403.00	4,135,304.00	2,222,086.00	6,357,390.00	450,709.00	3,586,485.00	4,037,194.00	2,320,196.00
Depreciation	233,805.00	233,805.00		233,805.00			-	233,805.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	37,175.00	138,483.00		138,483.00			96,795.00	41,688.00
School Lunch	37,165.00	141,291.00		141,291.00			122,380.00	18,911.00
Bond	114,570.00	114,570.00	-	114,570.00			-	114,570.00
Special Building	205,063.00	219,687.00	51,232.00	270,919.00			-	270,919.00
Qualified Capital Purpose Undertaking	153.00	153.00	-	153.00			-	153.00
Cooperative	120,240.00	252,134.00		252,134.00			191,495.00	60,639.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 3,243,574.00	5,235,427.00	2,273,318.00	7,508,745.00	450,709.00	3,586,485.00	4,447,864.00	3,060,881.00

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	
$	111,871.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Allen Consolidated Schools**
ADDRESS	**PO Box 190**
CITY & ZIP CODE	**Allen, 68710**
TELEPHONE	**402-635-2484**
WEBSITE	**allenschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Jason Olesen	Stephanie Sullivan	Michael Pattee
TITLE /FIRM NAME	Chairperson	Board Secretary/ Bookkeeper	Superintendent
TELEPHONE	712-259-0695	402-635-2484	402-635-2484
EMAIL ADDRESS	coacholesen@yahoo.com	ssullivan1@allenschools.org	mpattee@allenschools.org

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

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

Allen Consolidated Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 2,697,949.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

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

Real Growth Percentage Increase

1,492,995.00	/	460,282,086.00	=	0.32 % (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) 2.32 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 62,592.42

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 2,760,541.42**
(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) $ 2,760,535.00
(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 # 26-0070

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

Allen Consolidated 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	2,700,535.00	-	60,000.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	2,700,535.00	-	60,000.00	-
14	Assessed Valuation	537,304,426	537,304,426	537,304,426	537,304,426
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.502608	0.000000	0.011167	0.000000
16	Total Levy for Compliance	0.513775			

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	$ 2,700,535.00	$ 537,304,426	0.502608
Special Building Fund	$ 60,000.00	$ 537,304,426	0.011167
Bond Fund	$ -	$ 537,304,426	0.000000
Bond Fund	$ -	$ 537,304,426	0.000000
Bond Fund	$ -	$ 537,304,426	0.000000
QCPUF Fund	$ -	$ 537,304,426	0.000000
QCPUF Fund	$ -	$ 537,304,426	0.000000
	$ -	$ 537,304,426	0.000000
	$ -	$ 537,304,426	0.000000
	$ -	$ 537,304,426	0.000000
	$ -	$ 537,304,426	0.000000
	$ -	$ 537,304,426	0.000000
	$ -	$ 537,304,426	0.000000
Total	$ 2,760,535.00		$ 0.513775

Must agree to Cover

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

Notice is hereby given that _____Allen____Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _____January 13th ___, 2025___ at _6:00__pm at the __Allen Schools _____Multipurpose_____ Room in _____Allen_____, 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.)	0

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	$ 168,863.00		**$ 168,863.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ 605.00		$ 605.00
• *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)*	$ 29,587.00		$ 29,587.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 27,578.00		$ 27,578.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 226,633.00**	**$ -**	**$ 226,633.00**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-2026

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

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

General Fund:	$	2,700,535.00
Bond Fund:	$	-
Special Building Fund:	$	60,000.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 16.73 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 0.502127 per $100 of assessed value.

4. Allen Consolidated Schools proposes to adopt a property tax request that will cause its tax rate to be 0.513775 per $100 of assessed value.

5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Gil Ridenour, seconded by Kari Rohde to adopt Resolution # 2025-2026.

Voting yes were:	Voting no were:
Marcella Roeber	
Kari Rohde	
Gil Ridenour	
Lane Anderson	
Jason Olesen	

Dated this 8 day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Allen Consolidated Schools (26-0070) in Dixon 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 6:00 o'clock, P.M., at Multipurpose Room of the 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	$ 4,037,194.00	$ 4,002,000.00	$ 5,306,344.00	$ 672,025.00	$ 3,304,839.00	$ 2,700,535.00
Depreciation	$ -	$ -	$ 233,805.00		$ 233,805.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 96,795.00	$ 230,000.00	$ 350,000.00	$ -	$ 350,000.00	
School Nutrition	$ 122,380.00	$ 207,000.00	$ 243,000.00	$ -	$ 243,000.00	
Bond	$ -	$ 114,570.00	$ -	$ -	$ -	$ -
Special Building	$ -	$ 20,000.00	$ 370,319.00		$ 310,919.00	$ 60,000.00
Qualified Capital Purpose Undertaking	$ -	$ 153.00	$ -	$ -	$ -	$ -
Cooperative	$ 191,495.00	$ 200,000.00	$ 460,639.00	$ -	$ 460,639.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 4,447,864.00	$ 4,773,723.00	$ 6,964,107.00	$ 672,025.00	$ 4,903,202.00	$ 2,760,535.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 2,760,535.00	$ 2,760,535.00

Notice of Special Hearing To Set Final Tax Request

Allen Consolidated Schools (26-0070) in Dixon 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 at 6:00 o'clock P.M., at Multipurpose Room of the 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	460,282,086	537,304,426	17%

	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	5,204,531.00	2,637,343.00	0.572984	0.490847	5,306,344.00	2,700,535.00	0.502608	-12%	2%
Bond Fund(s) K - 12	115,000.00		0.000000	0.000000	-	-	0.000000	#DIV/0!	-100%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	305,130.00	60,606.00	0.013167	0.011280	370,319.00	60,000.00	0.011167	-15%	21%
Qualified Capital Purpose Undertaking Fund K - 12	250.00		0.000000	0.000000	-	-	0.000000	#DIV/0!	-100%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	5,624,911.00	2,697,949.00	0.586151	0.502127	5,676,663.00	2,760,535.00	0.513775	-12%	1%

ALLEN CONSOLIDATED SCHOOLS AGENDA
September 08, 2025

6:00 Meeting Start Time

The Open Meetings Law is posted in the back of the board meeting room.

Budget Hearing: 6:00pm

Tax Hearing: After Budget Hearing Closes

Regular Meeting: After Tax Hearing

1. Call meeting to order and roll call.
2. Meeting properly advertised.
3. Excuse absent board members if any.
4. Review and approve Minutes of August 11, 2025, Regular Meeting.
5. Public input on Agenda items.
6. Consent Calendar
   Approve Bills for the month of September 2025
7. District Reports
   Approve Reports of Payroll, Payroll Vendors for September 2025
   Approve Activity Account for August 2025
   Approve Lunch Report for August 2025
   Approve Financial Report for August 2025
8. Approve 2025-2026 Budget
9. Approve 2025-2026 Tax Levy
10. Principal Report
    a. August Celebrations
    b. School Activities
11. Superintendent's Report
    a. School Improvement Update
    b. School Board Convention Nov 19th-21st
    c. Cooperative Discussion
12. Executive Session
13. Adjourn: Next Meeting October 13, 2025

Stephanie Sullivan,
Board Secretary ZNEZ 36c

Nebraska Journal-Leader

Ponca, Nebraska 68770

PROOF OF PUBLICATION

STATE OF NEBRASKA, County of Dixon, ss.

Judy L. Volkman

being duly sworn, deposes and says that he is the

Publisher

of the Nebraska Journal-Leader, a legal newspaper, printed and published and of the general circulation in said county, and that the attached legal notice was published therein on:

September 4, 2025

and further says that she has knowledge of publication of said notice.

PUBLICATION FEE	$ 22.89
NOTARY FEE	$ _____
CLIPPING FEE (1.50/CLIP)	$ _____

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 4th day of September 2025.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. October 2, 2028

Nebraska Journal-Leader

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September 4, 2025

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PUBLICATION FEE	$ 268.92
NOTARY FEE	$ _____
CLIPPING FEE (1.50/CLIP)	$ _____

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 4th day of September 2025.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. October 2, 2028

Notice of Special Hearing To Set Final Tax Request

Allen Consolidated Schools (26-0070) in Dixon 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 at 6:00 o'clock P.M., at Multipurpose Room of the 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	460,282,086	537,304,426	17%

	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	5,204,531.00	2,637,343.00	0.572984	0.490847	5,306,344.00	2,700,535.00	0.502608	-12%	2%
Bond Fund(s) K - 12	115,000.00		0.000000	0.000000	-	-	0.000000	#DIV/0!	-100%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	305,130.00	60,606.00	0.013167	0.011280	370,319.00	60,000.00	0.011167	-15%	21%
Qualified Capital Purpose Undertaking Fund K - 12	250.00		0.000000	0.000000	-	-	0.000000	#DIV/0!	-100%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	5,624,911.00	2,697,949.00	0.586151	0.502127	5,676,663.00	2,760,535.00	0.513775	-12%	1%

Nebraska Journal-Leader

Ponca, Nebraska 68770

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Publisher

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September 4, 2025

and further says that she has knowledge of publication of said notice.

PUBLICATION FEE	$ 291.33
NOTARY FEE	$ _____
CLIPPING FEE (1.50/CLIP)	$ _____

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 4th day of September 2025.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. October 2, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Allen Consolidated Schools (26-0070) in Dixon 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 6:00 o'clock, P.M., at Multipurpose Room of the 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	$ 4,037,194.00	$ 4,002,000.00	$ 5,306,344.00	$ 672,025.00	$ 3,304,839.00	$ 2,700,535.00
Depreciation	$ -	$ -	$ 233,805.00		$ 233,805.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 96,795.00	$ 230,000.00	$ 350,000.00	$ -	$ 350,000.00	
School Nutrition	$ 122,380.00	$ 207,000.00	$ 243,000.00	$ -	$ 243,000.00	
Bond	$ -	$ 114,570.00	$ -	$ -	$ -	$ -
Special Building	$ -	$ 20,000.00	$ 370,319.00		$ 310,919.00	$ 60,000.00
Qualified Capital Purpose Undertaking	$ -	$ 153.00	$ -	$ -	$ -	$ -
Cooperative	$ 191,495.00	$ 200,000.00	$ 460,639.00	$ -	$ 460,639.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 4,447,864.00	$ 4,773,723.00	$ 6,964,107.00	$ 672,025.00	$ 4,903,202.00	$ 2,760,535.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 2,760,535.00	$ 2,760,535.00

ALLEN CONSOLIDATED SCHOOL AGENDA
August 11, 2025
6:00 P.M.

The Open Meetings Law is posted in the back of the board meeting room.

1. Call meeting to order and roll call.
2. Meeting properly advertised.
3. Excuse Absent Board Members.
4. Review and approve Minutes of July 14, 2025, Regular Meeting
5. Public input on Agenda items.
6. Consent Calendar Approve Bills for the month of August 2025
7. District Reports Approve Reports of Payroll, Payroll Vendors for August 2025. Approve Activity Account for July 2025 Approve Lunch Report for July 2025 Approve Financial Report July 2025
8. Payment for unused sick leave and unused personal leave for certified staff.
9. Access to Additional Property Tax Authority
10. Option In Student
11. Second Reading Board Policies: 1200, 4003, 5401, 3131, 3410, 4009, 5001, 5004, 5103, 5201, 5202z, 5301, 5414, 5507, 6113, 6400, 6931
12. Approve Board Policies: 1200, 4003, 5401, 3131, 3410, 4009, 5001, 5004, 5103, 5201, 5202z, 5301, 5414, 5507, 6113, 6400, 6931
13. Substitute Pay 2025-26
14. ALICAP—Insurance Invoice
15. Budget Discussion/Mr. Pattee
16. Principal Report
    a. Yearly Theme
    b. Student Activities
17. Superintendent report
    a. Door Project
    b. Open House
    c. Plans for Trainings
18. Executive Session
19. Next meeting: September 8, 2025
20. Adjourn

Stephanie Sullivan,
Board Secretary ZNEZ 32c

Nebraska Journal-Leader

Ponca, Nebraska 68770

PROOF OF PUBLICATION

STATE OF NEBRASKA, County of Dixon, ss.

Judy L. Volkman

being duly sworn, deposes and says that he is the

Publisher

of the Nebraska Journal-Leader, a legal newspaper, printed and published and of the general circulation in said county, and that the attached legal notice was published therein on:

August 7, 2025

and further says that she has knowledge of publication of said notice.

PUBLICATION FEE	$ 28.07
NOTARY FEE	$ _____
CLIPPING FEE (1.50/CLIP)	$ _____

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 7th day of August, 2025.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. October 2, 2028

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

SUPERINTENDENT
ALLEN COMMUNITY SCHOOL
TO: PO BOX #190
ALLEN NE 68710-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

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
ALLEN SCHOOL	3	26-0070		28,026,453	0	22,213,160	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 **CHRISTY ABTS**, **DAKOTA** 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.

Christy Abts — *(signature of county assessor)*

8/12/2025 — *(date)*

CC: County Clerk, **DAKOTA** County
CC: County Clerk where school district is headquartered, if different county, **DIXON** 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 | **95,032 Pers Prior** | **22,118,128 Real Prior**
95,342 Pers Value | **27,931,111 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

(certification required on or before August 20th of each year)

ALLEN PUBLIC SCHOOL

TO: **PO BOX 190**
ALLEN, NE 68710

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

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]
ALLEN SD# 70	3	26-0070		509,277,973	1,492,995	438,068,926	0.34

** 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 AMY WATCHORN ,DIXON 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.

Amy Watchorn
(signature of county assessor)

8/11/25
(date)

CC: County Clerk, DIXON 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

14,217,127 Pers Prior
13,941,582 Pers Value

423,851,799 Real Prior
495,336,391 Real Value

MINUTES OF BOARD OF EDUCATION

Allen Consolidated Schools

Present	Absent
JASON OLESEN, PRESIDENT GIL RIDENOUR, VICE PRESIDENT MARCELLA ROEBER, MEMBER LANE ANDERSON, MEMBER KARI ROHDE, MEMBER	DAWN OSWALD, TREASURER

2025-2026 BUDGET HEARING – Roll Call at 6:06 pm by President, Jason Olesen

PRESENT: Gil Ridenour, Lane Anderson, Kari Rohde, Marcy Roeber, Jason Olesen.

ABSENT: Dawn Oswald.

ALSO PRESENT: Michael Pattee, Superintendent; Christopher Blohm, Principal; and Stephanie Sullivan, Administrative Assistant/Board Secretary.

OPEN MEETING LAW posted in Board Meeting Room for viewing.

Moved by Gil Ridenour, seconded by Lane Anderson to declare the 2025-2026 budget hearing open and properly advertised by advance notice by posting at Security Bank, Countryside Gas and Grocery, the Post Office and on the school website on Wednesday, September 3, 2025, and in the Nebraska Journal Leader on Thursday, September 4, 2025, with the current copy of the Nebraska Open Meetings Act posted for viewing in the board room at the time of the meeting. Notice of the meeting was simultaneously given to the president of the board and all members prior to the meeting date. MCU 5 – 0

Information presented to the Board regarding the 2025-2026 Budget – Discussion.

Information taken from members of the public: none.

Moved by Lane Anderson, seconded by Kari Rohde to close the budget hearing on the 2025-2026 budget at 6:14 pm.

2025-2026 Budget Hearing adjourned by President, Jason Olesen.

OPEN 2025-2026 FINAL TAX REQUEST HEARING – Roll Call at 6:15 pm by President, Jason Olesen

PRESENT: Gil Ridenour, Lane Anderson, Kari Rohde, Marcy Roeber, Jason Olesen.

ABSENT: Dawn Oswald.

ALSO PRESENT: Michael Pattee, Superintendent; Christopher Blohm, Principal; and Stephanie Sullivan, Administrative Assistant/Board Secretary.

OPEN MEETING LAW posted in Board Meeting Room for viewing.

Moved by Lane Anderson, seconded by Kari Rohde to declare the 2024-2025 final tax request hearing open and properly advertised by advance notice by posting at Security Bank, Countryside Gas and Grocery, the Post Office and on the school website on Wednesday, September 3, 2025, and in the Nebraska Journal Leader on Thursday, September 4, 2025, with the current copy of the Nebraska Open Meetings Act posted for viewing in the board room at the time of the meeting. Notice of the meeting was simultaneously given to the president of the board and all members prior to the meeting date. MCU 5 – 0

Information taken from members of the public: none.

Motion by Gil Ridenour, seconded by Kari Rohde to close the 2025-2026 final tax request hearing at 6:44pm. MCU 5 – 0

Tax Request Hearing Adjourned by President, Jason Olesen.

REGULAR MEETING – Roll Call at 6:44 pm by President, Jason Olesen

PRESENT: Gil Ridenour, Lane Anderson, Kari Rohde, Marcy Roeber, Jason Olesen.

ABSENT: Dawn Oswald.

ALSO PRESENT: Michael Pattee, Superintendent; Christopher Blohm, Principal; and Stephanie Sullivan, Administrative Assistant/Board Secretary.

OPEN MEETING LAW posted in Board Meeting Room for viewing.

Moved by Gil Ridenour, seconded by Lane Anderson to declare the regular board meeting open and properly advertised by advance notice by posting at Security Bank, Countryside Gas and Grocery, the Post Office and on the school website on Wednesday, September 3, 2025, and in the Nebraska Journal Leader on Thursday, September 4, 2025, with the current copy of the Nebraska Open Meetings Act posted for viewing in the board room at the time of the meeting. Notice of the meeting was simultaneously given to the president of the board and all members prior to the meeting date. MCU 5 – 0

EXCUSE ABSENT MEMBER: Motion by Gil Ridenour, seconded by Kari Rohde to approve Dawn Oswald's absence from this board meeting. MCU 5 - 0

MINUTES: Moved by Gil Ridenour, seconded by Kari Rohde to approve the minutes of August 11, 2025, Regular Board Meeting. MCU 5 – 0

PUBLIC INPUT: None.

CONSENT CALENDAR: Motion by Lane Anderson, seconded by Kari Rohde to approve the consent calendar. MCU 5 – 0

DISTRICT REPORTS: Motion by Marcella Roeber, seconded by Lane Anderson to approve the District Reports. MCU 5 – 0

2025-2026 BUDGET: Motion by Lane Anderson, seconded by Gil Ridenour to approve the 2025-2026 Budget of Expenditures. MCU 5 – 0

2025-2026 PROPERTY TAX REQUEST: Motion by Gil Ridenour, seconded by Kari Rohde to approve the property tax requests in the amount of:

$2,700,535.00 for the General Fund with a levy of $0.502608.
$ 60,000.00 for the Special Building Fund with a levy of $0.011167.
$2,760,535.00 total with a total levy of $0.513775.

This is a 12% decrease in the tax rate when compared to the 2024-2025 school year. The Valuation of the District increased 17%. Tax asking is an increase of $62,586.00. Change in operation budget 2% (increase – general fund). MCU 5 – 0

SNOW REMOVAL BIDS: Motion by Lane Anderson, seconded by Marcella Roeber to approve the snow removal bid submitted by Jeremy Kumm for 2025-2026 school year. MCU 5 – 0

FIRST READING OF BOARD POLICY No. 3132 Internal Control Procedures: Discussions.

APPROVE BOARD POLICY NO. 3132 Internal Control Procedures: Motion by Gil Ridenour, seconded by Kari Rohde to waive the second reading and approve Board Policy No. 3132 Internal Control Procedures. MCU 5 – 0

PRINCIPALS REPORT:

- Upcoming Events: See the Allen Facebook page, website, and bulletin to keep up to date with upcoming school events on the school website, social media & Arbiter school calendar located at www.allenschools.org.
- Student/Staff of the month & celebrations – Discussions.
- Upcoming Student/Staff Culture Committee plans – Discussions.
- Allen High School Course Guide – Discussions.
- Weekly Communications – Eagle Eye parent bulletin – Discussions.
- Student Cross-Walk – Discussions.

SUPERINTENDENTS REPORT:

- School Improvement – Discussions.
- School Board Convention, Nov 19-21 – Discussions
- Sports Cooperative Meeting – Discussions.
- Wrestling Room – Discussions.
- SPED Financials – Discussions.

EXECUTIVE SESSION: No Motion. ADJOURN at 7:54pm

The next regular meeting will be held on Monday, October 13, 2025, at 6:00 PM

Email to: editor@gpcom.net

Stephanie Sullivan, Board Secretary

MINUTES OF BOARD OF EDUCATION

Allen Consolidated Schools

Present	Absent
MARCELLA ROEBER, MEMBER	
LANE ANDERSON, MEMBER	
KARI ROHDE, MEMBER	
GIL RIDENOUR, VICE PRESIDENT	
DAWN OSWALD, TREASURER	
JASON OLESEN, PRESIDENT	

REGULAR MEETING – Roll Call at 6:01 pm by President, Jason Olesen

PRESENT: Marcy Roeber, Lane Anderson, Kari Rohde, Gil Ridenour, Dawn Oswald, Jason Olesen.

ABSENT: None

ALSO PRESENT: Michael Pattee, Superintendent; Christopher Blohm, Principal; and Stephanie Sullivan, Administrative Assistant/Board Secretary.

OPEN MEETING LAW posted in Board Meeting Room for viewing.

Moved by Gil Ridenour, seconded by Lane Anderson to declare the regular board meeting open and properly advertised by advance notice by posting at Security Bank, Countryside Gas and Grocery, the Post Office and on the school website on Wednesday, August 6, 2025, and in the Nebraska Journal Leader on Thursday, August 7, 2025, with the current copy of the Nebraska Open Meetings Act posted for viewing in the board room at the time of the meeting. Notice of the meeting was simultaneously given to the president of the board and all members prior to the meeting date. MCU 6 – 0

EXCUSE ABSENT MEMBER: Not needed.

MINUTES: Moved by Marcella Roeber, seconded by Kari Rohde to approve the minutes of the updated July 14, 2025, Regular Board Meeting. MCU 6 – 0

PUBLIC INPUT: None.

CONSENT CALENDAR: Motion by Dawn Oswald seconded by Gil Ridenour to approve the consent calendar. MCU 6 – 0

DISTRICT REPORTS: Motion by Kari Rohde, seconded by Lane Anderson to approve the District Reports. MCU 6 – 0

UNUSED LEAVE: Motion by Marcella Roeber, seconded by Dawn Oswald to approve paying$1,646.32 to the staff members for unused sick, personal, and vacation leave. MCU 6 – 0

TRANSFER OF FUNDS: Motion by Gil Ridenour, seconded by Lane Anderson to approve transferring $40,000 from the district fund to the nutrition fund. MCU 6 – 0

INCREASE TO PROPERTY TAX REQUEST AUTHORITY: Motion by Lane Anderson, seconded by Gil Ridenour to approve to increase the School District's overall property tax request authority by an additional seven percent (7%) 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 the Resolution. MCU 6 – 0

OPTION PAPERWORK: Motion by Kari Rohde, seconded by Dawn Oswald to approve the option enrollment paperwork submitted by Jody Denney. MCU 6 – 0

SECOND READING OF BOARD POLICIES – Discussions.

Policy 1200 – Anti-Discrimination
Policy 4003 – Anti-Discrimination, Anti-Harassment & Anti-Retaliation
Policy 5401 – Anti-Discrimination, Anti-Harassment & Anti-Retaliation
Policy 3131 – Procurement Plan - SFA
Policy 3410 – Safe Driving Record Standard for Drivers
Policy 4009 – Drug and Substance Use and Abuse
Policy 5001 – Admission Requirements
Policy 5004 – Full Time and Part-Time Enrollment
Policy 5103 – Extracurricular Activity
Policy 5201 – Promotion and Retention
Policy 5202z – Notification of Rights under FERPA
Policy 5301 – Association Activities
Policy 5414 – Identification of Learners with High Ability
Policy 5507 – Foster Care Student Transportation
Policy 6113 – Electronic Communication Devices and Cell Phones
Policy 6400 – Parental / Community Involvement in Schools
Policy 6931 – Behavioral Intervention and Classroom Management

APPROVE BOARD POLICIES: Motion by Gil Ridenour, seconded by Lane Anderson to approve the new board policies - 1200, 5201, 4003, 5202z, 5401, 5301, 3131, 5414, 3410, 5507, 4009, 6113, 5001, 6400, 5004, 6931, 5103. MCU 6 – 0

SUBSTITUTE PAY: Motion by Lane Anderson, seconded by Dawn Oswald to increase the daily substitute pay to $145/day. MCU 6 – 0

2025-2026 INSURANCE: Motion by Marcella Roeber, seconded by Kari Rohde to accept ALICAP insurance premium for 2025-2026. MCU 6 – 0

PRINCIPALS REPORT:

- Every Day Matters – Discussions.
- Wolfpack Way – Difference Makers: Discussions.
- Activities – Discussions.
- Upcoming Events: See the Allen Facebook page, website, and bulletin to keep up to date with upcoming school events on the school website, social media & Arbiter school calendar located at www.allenschools.org.

SUPERINTENDENTS REPORT:

- Back to School Night – Discussions
- New Students – Discussions.
- Title IX – Report and Discussions.
- Door Updates – Discussions.
- Staff Trainings – Discussions.

EXECUTIVE SESSION: No Motion.

ADJOURN at 7:13pm

The next regular meeting will be held on Monday, September 8, 2025, at 6:00 PM

Email to: editor@gpcom.net

Stephanie Sullivan, Board Secretary

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Allen Consolidated Schools — SUBDIVISION NAME

Dixon — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Educational Service Unit	8/1/2025-7/31/2026	Education Support Services

District Number: 26-0070-000
District Name: ALLEN CONSOLIDATED SCHOOLS
District Phone: (402)635-2484

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
2025-2026 State Budget for uploading.pdf (UploadFile_DisplayFile.aspx?ID=26077)	9/12/2025 1:49:43 PM

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	4,666,344
Access to Prior Year's Unused Budget Authority [Maximum Amount: $5,267]	A-355	5,267
Total Adjusted Budget Authority	A-361	4,671,611
Total Allowable Budget Authority	A-780	4,671,611

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	5,306,344
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	640,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,666,344
2025/26 Unused Budget Authority	B-150	5,267

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	5,267
2025/26 General Fund Expenditure Growth	B-162	5,267
Adjusted Unused Budget Authority	B-165	0
2025/26 Unused Budget Authority	B-170	5,267
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	5,267

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	45.00
2025/26 Total Allowable Reserves	C-180	2,387,855
2025/26 General Fund Necessary Cash Reserve	C-300	672,025
2025/26 Depreciation Fund Total Requirements	C-310	233,805
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	905,830

District Number: 26-0070-000
District Name: ALLEN CONSOLIDATED SCHOOLS
District Phone: (402)635-2484

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

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	4,666,344
Access to Prior Year's Unused Budget Authority [Maximum Amount: $5,267]	A-355	0
Total Adjusted Budget Authority	A-361	4,666,344
Total Allowable Budget Authority	A-780	4,666,344

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

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	5,306,344
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	640,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,666,344
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	5,267
2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	5,267

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	537,304,426

2025/26 Section D: Property Tax Request Authority		
2025/26 Property Tax Request Authority	D-110	3,023,007
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	277,337
Enter the amount approved by the School Board.	D-140	277,337
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	3,300,344

2025/26 Property Tax Request General Fund	D-210	2,700,535
2025/26 Property Tax Request Special Building Fund	D-220	60,000
2025/26 Total Property Tax Request	D-230	2,760,535
2025/26 Unused Property Tax Request Authority	D-240	539,809

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	177,002

Recalculates LC-2 after making changes	Recalculate LC-2
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)*	Logout

2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	5,267

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	45.00
2025/26 Total Allowable Reserves	C-180	2,387,855
2025/26 General Fund Necessary Cash Reserve	C-300	672,025
2025/26 Depreciation Fund Total Requirements	C-310	233,805
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	905,830

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	537,304,426

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	3,023,007
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	277,337
Enter the amount approved by the School Board.	D-140	277,337
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	3,300,344
2025/26 Property Tax Request General Fund	D-210	2,700,535
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2025/26 Total Property Tax Request	D-230	2,760,535
2025/26 Unused Property Tax Request Authority	D-240	539,809
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	177,002

Recalculates LC-2 after making changes	Recalculate LC-2
Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)*	Save LC-2
Submit completed LC-2 to NDE. Upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)*	Logout

District Number: 26-0070-000
District Name: ALLEN CONSOLIDATED SCHOOLS
District Phone: (402)635-2484

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	0

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:
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	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
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	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	0
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title 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	0
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	0
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	0
Medicaid in Public Schools (MIPS)	1.365	0
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	0
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

MINUTES OF BOARD OF EDUCATION

Allen Consolidated Schools

Present	Absent
JASON OLESEN, PRESIDENT	
GIL RIDENOUR, VICE PRESIDENT	
DAWN OSWALD, TREASURER	
MARCELLA ROEBER, MEMBER	
LANE ANDERSON, MEMBER	
KARI ROHDE, MEMBER	

2025-2026 AMENDED BUDGET HEARING – Roll Call at 6:01pm by President, Jason Olesen

PRESENT: Jason Olesen, Lane Anderson, Marcy Roeber, Kari Rohde, Dawn Oswald, Gil Ridenour.

ABSENT: none.

ALSO PRESENT: Michael Pattee, Superintendent and Stephanie Sullivan, Administrative Assistant/Board Secretary.

OPEN MEETING LAW posted in Board Meeting Room for viewing.

Moved by Lane Anderson, seconded by Gil Ridenour to declare the 2025-2026 amended budget hearing open and properly advertised by advance notice by posting at Security Bank, Countryside Gas and Grocery, the Post Office and on the school website on Wednesday, November 5, 2025, and in the Nebraska Journal Leader on Thursday, November 6, 2025, with the current copy of the Nebraska Open Meetings Act posted for viewing in the board room at the time of the meeting. Notice of the meeting was simultaneously given to the president of the board and all members prior to the meeting date. MCU 6 – 0

Information presented to the Board regarding the 2025-2026 Amended Budget – Discussion.

Information taken from members of the public: none.

Moved by Dawn Oswald, seconded by Gil Ridenour to close the amended budget hearing on the 2025-2026 amended budget at 6:06pm.

2025-2026 Amended Budget Hearing adjourned by President, Jason Olesen.

REGULAR MEETING – Roll Call at 6:07pm by President, Jason Olesen.

PRESENT: Jason Olesen, Lane Anderson, Marcy Roeber, Kari Rohde, Dawn Oswald, Gil Ridenour.

ABSENT: none.

ALSO PRESENT: Michael Pattee, Superintendent and Stephanie Sullivan, Administrative Assistant/Board Secretary.

OPEN MEETING LAW posted in Board Meeting Room for viewing.

Moved by Marcella Roeber, seconded by Gil Ridenour to declare the regular board meeting open and properly advertised by advance notice by posting at Security Bank, Countryside Gas and Grocery, the Post Office and on the school website on Wednesday, November 5, 2025, and in the Nebraska Journal Leader on Thursday, November 6, 2025, with the current copy of the Nebraska Open Meetings Act posted for viewing in the board room at the time of the meeting. Notice of the meeting was simultaneously given to the president of the board and all members prior to the meeting date. MCU 6 – 0

EXCUSE ABSENT MEMBER: None.

MINUTES: Moved by Kari Rohde, seconded by Marcella Roeber to approve the minutes of October 13, 2025, Regular Board Meeting. MCU 6 – 0

PUBLIC INPUT: None.

CONSENT CALENDAR: Motion by Kari Rohde, seconded by Dawn Oswald to approve the consent calendar. MCU 6 – 0

DISTRICT REPORTS: Motion by Gil Ridenour, seconded by Lane Anderson to approve the District Reports. MCU 4 – 0

2024-2025 ANNUAL AUDIT: Tabled.

2025-2026 AMENDED BUDGET**:** Moved by Lane Anderson, seconded by Gil Ridenour to approve the 2025-2026 Amended Budget of Expenditures. MCU 6 – 0

CLOSING BOND AND QCPUF FUNDS: Moved by Marcy Roeber, seconded by Dawn Oswald to approve closing the Bond Fund and the QCPUF Funds. MCU 6 – 0

PAYMENT FOR MANDATED TRAININGS: Moved by Lane Anderson, seconded by Kari Rohde to approve payment of certified and non-certified staff for mandated trainings that are required by the state Department of Education. MCU 6 – 0

PRINCIPALS REPORT:

- Quarter 1 Honor Roll: See the Allen Facebook page or website for the full listing.
- Fall Sports Honors: Cross Country state qualifiers – Discussions.
- 2025 Conference Choir: 3-year qualifier – Discussions.
- Students and Staff of the month – Discussions.
- Students of the Quarter – Discussions.
- Upcoming Events: See the Allen Facebook page, website, and bulletin to keep up to date with upcoming school events on the school website, social media & Arbiter school calendar located at www.allenschools.org.

SUPERINTENDENTS REPORT:

- Negotiations – Discussions.
- Rule 10 Safety Visit – Discussions.
- NASB Conference – Discussions.
- Staff & Outdoor Sign updates – Discussions.
- Audit Findings – Discussions.

EXECUTIVE SESSION: Moved by Gil Ridenour, seconded by Lane Anderson to go into executive session to discuss personnel issues at 7:00pm.

Discussions.

Moved by Gil Ridenour, seconded by Lane Anderson to come out of executive session at 7:33pm

ADJOURN at 7:33pm

The next regular meeting will be held on Monday, December 8, 2025, at 6:00pm

Email to: editor@gpcom.net

Stephanie Sullivan, Board Secretary

Nebraska Journal-Leader

Ponca, Nebraska 68770

PROOF OF PUBLICATION

STATE OF NEBRASKA, County of Dixon, ss.

Judy L. Volkman

being duly sworn, deposes and says that he is the

Publisher

of the Nebraska Journal-Leader, a legal newspaper, printed and published and of the general circulation in said county, and that the attached legal notice was published therein on:

November 6, 2025

and further says that she has knowledge of publication of said notice.

PUBLICATION FEE	$ 224.10
NOTARY FEE	$ _____
CLIPPING FEE (1.50/CLIP)	$ _____

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 6th day of November 2025.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. October 2, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Allen Consolidated Schools (26-0070) in Dixon 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 6:00 o'clock, P.M., at Multipurpose Room of the 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

An Amendment to the Employee Benefit fund is required due to employees using this fund as a way to pay for supplemental insurance. This is the first time the employee benefit fund is being used and was not included on the original budget adopted in September of 2025. The increase in spending authority does not affect the Tax Levy or the Tax Asking.

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	$ 4,037,194.00	$ 4,002,000.00	$ 5,306,344.00	$ 672,025.00	$ 3,304,839.00	$ 2,700,535.00
Depreciation	$ -	$ -	$ 233,805.00		$ 233,805.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 96,795.00	$ 230,000.00	$ 350,000.00	$ -	$ 350,000.00	
School Nutrition	$ 122,380.00	$ 207,000.00	$ 243,000.00	$ -	$ 243,000.00	
Bond	$ -	$ 114,570.00	$ -	$ -	$ -	$ -
Special Building	$ -	$ 20,000.00	$ 370,319.00		$ 310,919.00	$ 60,000.00
Qualified Capital Purpose Undertaking	$ -	$ 153.00	$ -	$ -	$ -	$ -
Cooperative	$ 191,495.00	$ 200,000.00	$ 460,639.00	$ -	$ 460,639.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 4,447,864.00	$ 4,773,723.00	$ 6,964,107.00	$ 672,025.00	$ 4,903,202.00	$ 2,760,535.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 2,760,535.00	$ 2,760,535.00

Proposed Budget Amendment

Employee Benefit	$-	$-	$25,000.00	$-	$25,000.00