2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 33-0021 **Class #: Class I**

Cambridge Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Furnas 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	$ -	$ 3,721,336.76	$ 3,721,336.76
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 210,608.46	$ 210,608.46
Qualified Capital Purpose Undertaking Fund	$ 34,596.00	$ -	$ 34,596.00
Total All Funds	$ 34,596.00	$ 3,931,945.22	$ 3,966,541.22

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

$ 210,000.00	Principal
$ 13,375.00	Interest
$ 223,375.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 485,983,204

*(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 # 33-0021
Cambridge 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	1,467,709.00	3,340,562.00	3,684,123.76	7,024,685.76	780,000.00	5,424,123.76	6,204,123.76	820,562.00	7,024,685.76
Depreciation	1,047,146.00	1,087,146.00		1,087,146.00			1,087,146.00		1,087,146.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	348,126.00	793,126.00		793,126.00			775,000.00	18,126.00	793,126.00
School Nutrition	24,944.00	323,194.00		323,194.00			323,194.00	-	323,194.00
Bond	-	-	-	-			-	-	-
Special Building	248,811.00	250,461.00	208,502.46	458,963.46			458,963.46		458,963.46
Qualified Capital Purpose Undertaking	200,428.41	201,478.41	34,250.00	235,728.41			235,728.41	-	235,728.41
Cooperative	-	-		-			-	-	-
Student Fee	300.00	300.00		300.00			300.00	-	300.00
				-					-
TOTAL ALL FUNDS	3,337,464.41	5,996,267.41	3,926,876.22	9,923,143.63	780,000.00	5,424,123.76	9,084,455.63	838,688.00	9,923,143.63

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,684,123.76	-	208,502.46	34,250.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	37,213.00	-	2,106.00	346.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,721,336.76	-	210,608.46	34,596.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 809,853.00	$ 200,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
367,709.00	-	23,811.00	15,428.41

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 33-0021
Cambridge 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	1,467,709.00	3,340,709.00	3,684,123.76	7,024,832.76	780,000.00	5,424,123.76	6,204,123.76	820,709.00	7,024,832.76
Depreciation	1,047,146.00	1,087,146.00		1,087,146.00			1,087,146.00		1,087,146.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	348,126.00	793,126.00		793,126.00			775,000.00	18,126.00	793,126.00
School Nutrition	24,944.00	323,194.00		323,194.00			323,194.00	-	323,194.00
Bond	-	-	-	-			-	-	-
Special Building	248,811.00	250,461.00	208,502.46	458,963.46			458,963.46		458,963.46
Qualified Capital Purpose Undertaking	200,428.41	201,478.41	34,250.00	235,728.41			235,728.41	-	235,728.41
Cooperative	-	-		-			-	-	-
Student Fee	300.00	300.00		300.00			300.00	-	300.00
				-					-
TOTAL ALL FUNDS	3,337,464.41	5,996,414.41	3,926,876.22	9,923,290.63	780,000.00	5,424,123.76	9,084,455.63	838,835.00	9,923,290.63

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,684,123.76	-	208,502.46	34,250.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	37,213.00	-	2,106.00	346.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,721,336.76	-	210,608.46	34,596.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 810,000.00	$ 200,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
367,709.00	-	23,811.00	15,428.41

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	1,467,736.00	3,567,709.00	3,400,000.00	6,967,709.00	695,000.00	4,805,000.00	5,500,000.00	1,467,709.00
Depreciation	1,042,146.00	1,147,146.00		1,147,146.00			100,000.00	1,047,146.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	308,126.00	753,126.00		753,126.00			405,000.00	348,126.00
School Nutrition	98,194.00	347,444.00		347,444.00			322,500.00	24,944.00
Bond	-	-	-	-			-	-
Special Building	184,594.00	207,144.00	166,667.00	373,811.00			125,000.00	248,811.00
Qualified Capital Purpose Undertaking	112,546.00	126,861.00	129,817.41	256,678.41			56,250.00	200,428.41
Cooperative	-	-		-			-	-
Student Fee	300.00	300.00		300.00			-	300.00
				-				-
TOTAL ALL FUNDS	3,213,642.00	6,149,730.00	3,696,484.41	9,846,214.41	695,000.00	4,805,000.00	6,508,750.00	3,337,464.41

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

MOTOR VEHICLE TAXES	
$	200,000.00

County-District # 33-0021

Cambridge 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	1,353,019.00	3,400,477.00	2,971,675.00	6,372,152.00	663,756.00	4,240,660.00	4,904,416.00	1,467,736.00
Depreciation	1,089,597.00	1,161,990.00		1,161,990.00			119,844.00	1,042,146.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	265,844.00	721,818.00		721,818.00			413,692.00	308,126.00
School Lunch	132,967.00	378,200.00		378,200.00			280,006.00	98,194.00
Bond	-	-	-	-			-	-
Special Building	146,740.00	231,218.00	147,870.00	379,088.00			194,494.00	184,594.00
Qualified Capital Purpose Undertaking	58,603.00	72,038.00	98,158.00	170,196.00			57,650.00	112,546.00
Cooperative	-	-		-			-	-
Student Fee	300.00	300.00		300.00			-	300.00
				-				-
TOTAL ALL FUNDS	$ 3,047,070.00	5,966,041.00	3,217,703.00	9,183,744.00	663,756.00	4,240,660.00	5,970,102.00	3,213,642.00

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

MOTOR VEHICLE TAXES	
$	197,243.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Cambridge Public Schools**
ADDRESS	**1003 Nelson St**
CITY & ZIP CODE	**Cambridge / 69022**
TELEPHONE	**308-697-3322**
WEBSITE	**www.cpstrojans.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Mrs. Amy Sines	Mr. Jarod Albers
TITLE /FIRM NAME	Chairperson	Superindtendent
TELEPHONE	308-697-3322	308-697-3322
EMAIL ADDRESS	amy.sines@cpstrojans.org	jarod.albers@cpstrojans.org

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

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

should be sent

PREPARER

Mr. Jarod Albers

Superindtendent

308-697-3322

jarod.albers@cpstrojans.org

Cambridge Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,762,627.00
*(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

10,856,785.00	/	433,725,288.00	=	2.50 % (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) 4.50 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 169,318.22

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,931,945.22**
(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) $ 3,931,945.22
(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 # 33-0021

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

Cambridge Public Schools
Schedule B - Levies

Levy Limit Compliance

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

Line No		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,721,336.76	-	210,608.46	34,596.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		34,596.00
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)**	-	-	-	34,596.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,721,336.76	-	210,608.46	-
14	Assessed Valuation	485,983,204	485,983,204	485,983,204	485,983,204
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.765734	0.000000	0.043337	0.000000
16	Total Levy for Compliance	0.809071			

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	$ 3,721,336.76	$ 485,983,204	0.765734
Special Building Fund	$ 210,608.46	$ 485,983,204	0.043337
Bond Fund	$ -	$ 485,983,204	0.000000
Bond Fund	$ -	$ 485,983,204	0.000000
Bond Fund	$ -	$ 485,983,204	0.000000
QCPUF Fund	$ 34,596.00	$ 485,983,204	0.007119
QCPUF Fund	$ -	$ 485,983,204	0.000000
	$ -	$ 485,983,204	0.000000
	$ -	$ 485,983,204	0.000000
	$ -	$ 485,983,204	0.000000
	$ -	$ 485,983,204	0.000000
	$ -	$ 485,983,204	0.000000
	$ -	$ 485,983,204	0.000000
Total	$ 3,966,541.22		$ 0.816190

Must agree to Cover

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Cambridge Public Schools — SUBDIVISION NAME

Furnas — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 11	7/1/2024 to 6/30/25	Various Programs and Services for the 23/24 school year per our Master Service Agreement
Central Community College	8/15/24 to 5/18/25	Agreeement for Dual Credit and College Credit Courses using both local and adjunct faculty

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Cambridge Public Schools	Furnas
SUBDIVISION NAME	COUNTY

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: JAROD ALBERS, SUPT
CAMBRIDGE PUBLIC SCHOOL
P O BOX 100
CAMBRIDGE NE 69022

TAXABLE VALUE LOCATED IN THE COUNTY OF RED WILLOW

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
S.D. #F21 GEN/SPEC BLD/QC	3	33-0021		44,302,900	1,348,029	39,995,373	3.37

** 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 LORI STEVENS, RED WILLOW 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.

Lori Stevens
(signature of county assessor)

8/15/2025
(date)

COUNTY ASSESSOR OF RED WILLOW COUNTY NEBRASKA

CC: County Clerk RED WILLOW County
CC: County Clerk where school district is headquartered, if different county, Furnas 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
4,604,953 Pers Prior
5,952,982 Pers Value
35,390,420 Real Prior
38,349,918 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

JARED ALBERS
103 NELSON ST
TO: CAMBRIDGE NE 69022

TAXABLE VALUE LOCATED IN THE COUNTY OF FURNAS

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]
CAMBRIDGE 21 GENERAL	3	33-0021		287,960,767	9,313,421	258,969,684	3.60

** 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 SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS 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
20,144,048 Pers Prior
28,944,074 Pers Value
238,825,636 Real Prior
259,016,693 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: CAMBRIDGE PUBLIC SCHOOL
SUPERINTENDENT
P.O. BOX 100
CAMBRIDGE NE 69022-0100

TAXABLE VALUE LOCATED IN THE COUNTY OF GOSPER

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]
CAMBRIDGE 21	3	33-0021		3,437,254	0	2,984,785	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 PAM BOGLE, GOSPER 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.

Pam Bogle
(signature of county assessor)

GOSPER COUNTY COUNTY ASSESSOR OFFICIAL SEAL ELWOOD, NE

8/14/25
(date)

CC: County Clerk GOSPER 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

0 Pers Prior
0 Pers Value
2,984,785 Real Prior
3,437,254 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025
{certification required on or before August 20th of each year}

To: CAMBRIDGE 21

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER 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
Cambridge 21-General	3	33-0021		$150,282,283	$195,335	$130,775,446	0.14937%
Cambridge 21-Qualified Cap Fund	3	33-0021		$150,282,283	$195,335	$130,775,446	0.14937%
Cambridge 21-Special Bldg	3	33-0021		$150,282,283	$195,335	$130,775,446	0.14937%

* 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 , Regina Andrijeski, Frontier 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.

Regina Andrijeski
(signature of county assessor)

08/13/2025
(date)

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

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

Notice is hereby given that Cambridge Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on April 14th, 2025 at 7 pm at the Board Room in Cambridge, 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.)	2

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	$139,652	$ 139,652.00	**$ 279,304.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ 1,206.00	$ 1,206.00	$ 2,412.00
• *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)*	$ 29,405.16	$ 29,405.16	$ 58,810.32
• *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*	$ 21,967.35	$ 21,967.35	$ 43,934.70
• *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:	**$ 192,230.51**	**$ 192,230.51**	**$ 384,461.02**

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Cambridge Public Schools (33-0021) in Furnas 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 7:00 o'clock, pm, at Cambridge Public Schools 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	$ 4,904,416.00	$ 5,500,000.00	$ 6,204,123.76	$ 820,709.00	$ 3,340,709.00	$ 3,721,336.76
Depreciation	$ 119,844.00	$ 100,000.00	$ 1,087,146.00		$ 1,087,146.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 413,692.00	$ 405,000.00	$ 775,000.00	$ 18,126.00	$ 793,126.00	
School Nutrition	$ 280,006.00	$ 322,500.00	$ 323,194.00	$ -	$ 323,194.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 194,494.00	$ 125,000.00	$ 458,963.46		$ 250,461.00	$ 210,608.46
Qualified Capital Purpose Undertaking	$ 57,650.00	$ 56,250.00	$ 235,728.41	$ -	$ 201,478.41	$ 34,596.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ 300.00	$ -	$ 300.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,970,102.00	$ 6,508,750.00	$ 9,084,455.63	$ 838,835.00	$ 5,996,414.41	$ 3,966,541.22

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 34,596.00	$ 3,931,945.22	$ 3,966,541.22

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Cambridge Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Cambridge Public Schools resolves that:

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

General Fund:	$	3,721,336.76
Bond Fund:	$	-
Special Building Fund:	$	210,608.46
Qualified Capital Purpose Undertaking Fund:	$	34,596.00

2. The total assessed value of property differs from last year's total assessed value by 12.31 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 0.800942 per $100 of assessed value.

4. Cambridge Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.81619 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Cambridge Public Schools will increase (decrease) last year's budget by 3.47 percent.

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

Motion by Kubik, seconded by Baazhaf to adopt Resolution # 2025.

Voting yes were:	Voting no were:
Sims	
Houghtelling	
Baazhaf	
Klinkebiel	
Kubik	
Huxoll	

Dated this 8th day of Sept, 2025

Notice of Special Hearing To Set Final Tax Request

Cambridge Public Schools (33-0021) in Furnas 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 to follow budget meeting o'clock , at Cambridge Public Schools 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	432,725,288	485,983,204	12.3%

	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	6,092,500.00	3,595,960.00	0.831003	0.739935	6,204,123.76	3,721,336.76	0.765734	-8%	2%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	346,240.00	166,667.00	0.038516	0.034295	458,963.46	210,608.46	0.043337	13%	33%
Qualified Capital Purpose Undertaking Fund K - 12	249,520.41	129,817.41	0.030000	0.026712	235,728.41	34,596.00	0.007119	-76%	-6%
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	6,688,260.41	3,892,444.41	0.899519	0.800942	6,898,815.63	3,966,541.22	0.816190	-9%	3%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **33-0021**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	2,544,844.00	2,900,000.00	3,284,123.76
3	Special Education Instructional Programs (Include Pre-School)	1200's	463,058.00	485,000.00	545,000.00
4	Support Services - Pupils (SPED Related)	2100's	200,698.00	210,000.00	235,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	115,997.00	125,000.00	135,000.00
7	Support Services - Instructional	2200's	92,470.00	100,000.00	110,000.00
8					
9	Board of Education	2310	32,601.00	45,000.00	50,000.00
10	Executive Administration Services	2320	183,582.00	195,000.00	205,000.00
11	District Legal Services	2330	6,322.00	10,000.00	10,000.00
12	Office of the Principal	2410	141,925.00	150,000.00	160,000.00
13	General Administration - Business Services	2500	211,625.00	225,000.00	235,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	411,720.00	450,000.00	565,000.00
15	Vehicle Acquisition & Maintenance	2650			65,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	265,294.00	300,000.00	325,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793			
18					
19	Community Services	3300	2,956.00	10,000.00	10,000.00
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	26,924.00	30,000.00	30,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	124,400.00	140,000.00	150,000.00
24					
25	Transfers to Depreciation Fund	8000		65,000.00	
26	Transfers to Activity Fund		55,000.00	35,000.00	30,000.00
27	Transfer to Lunch Fund		25,000.00	25,000.00	60,000.00
28					
29					
30	Total Disbursements & Transfers (Including SPED)		4,904,416.00	5,500,000.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	663,756.00	695,000.00	780,000.00
32	Total Non-Special Education Disbursements & Transfers		4,240,660.00	4,805,000.00	5,424,123.76
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				6,204,123.76
34	NECESSARY CASH RESERVE				820,709.00
35	TOTAL REQUIREMENTS				7,024,832.76

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		978,147.00	1,100,000.00	1,100,000.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		374,872.00	367,736.00	367,709.00
41	Total Beginning Balance		1,353,019.00	1,467,736.00	1,467,709.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	2,344.00	3,000.00	3,000.00
46	Public Power District Sales Tax	1120	11,010.00	12,000.00	12,000.00
47	Motor Vehicle Taxes	1125	197,243.00	200,000.00	200,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	27,018.00	35,000.00	40,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	1,640.00	2,000.00	2,000.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59	Penaltys and Interest on Tax		5,558.00	6,000.00	6,000.00
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	12,066.00	13,000.00	13,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210	900.00	1,000.00	1,000.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	862,706.00	762,473.00	810,000.00
72	Special Education Programs	3120	335,409.00	400,000.00	410,000.00
73	Special Education Transportation	3125			
74	Homestead Exemption	3130	37,870.00	40,000.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	8,279.00	9,000.00	10,000.00
77	Payments for High Ability Learners	3535	4,206.00	4,500.00	4,500.00
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	38,773.00	80,000.00	80,000.00
85	Other				
86	State Categorical Programs	3500's	12,500.00	13,000.00	15,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	270,770.00	285,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	44,821.00	50,000.00	60,000.00
91		4526-4528, 4531			
92					
93					
94	IDEA Programs	4512-4523	106,764.00	110,000.00	120,000.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	9,908.00	10,000.00	10,000.00
98	Medicaid Administrative Activities in Public Schools	4709	3,873.00	5,000.00	6,500.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			5,000.00
101					
102	REAP		32,018.00	35,000.00	35,000.00
103	Title IV - Part A		10,000.00	10,000.00	15,000.00
104	Vocational Education (Carl Perkins)	4525	3,960.00	4,000.00	5,000.00
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300			
114	Transfers from _____ Fund	5200			

115	Cash Balance from Dissolved/Merged Districts	5610			
116					
117	Other Non-Revenue Receipts	5690	7,822.00	10,000.00	10,000.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		3,400,477.00	3,567,709.00	3,340,709.00
121	Personal and Real Property Taxes	1100	2,971,675.00	3,400,000.00	3,684,123.76
122	TOTAL RESOURCES AVAILABLE		6,372,152.00	6,967,709.00	7,024,832.76
123	Less: Disbursements & Transfers		4,904,416.00	5,500,000.00	
124	BALANCE FORWARD		1,467,736.00	1,467,709.00	

PROPERTY TAX RECAP

1. Tax from Line 121	3,684,123.76
2. Compute County Treasurer's Commission at 1% of tax collections.	37,213.00
3. Total Personal and Real Property Tax Requirement	3,721,336.76

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **33-0021**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3			119,844.00	100,000.00	1,087,146.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		119,844.00	100,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,087,146.00
14	TOTAL REQUIREMENTS				1,087,146.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		1,089,597.00	1,042,146.00	1,047,146.00
17	Investments, 9-1				
18	Total Beginning Balance		1,089,597.00	1,042,146.00	1,047,146.00
19	LOCAL SOURCES				
20	Interest	1510	7,393.00	40,000.00	40,000.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	65,000.00	65,000.00	-
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		1,161,990.00	1,147,146.00	1,087,146.00
28	Less: Disbursements & Transfers		119,844.00	100,000.00	
29	BALANCE FORWARD		1,042,146.00	1,047,146.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **33-0021**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			413,692.00	405,000.00	775,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		413,692.00	405,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				775,000.00
14	NECESSARY CASH RESERVE				18,126.00
15	TOTAL REQUIREMENTS				793,126.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		265,844.00	308,126.00	348,126.00
18	Investments, 9-1				
19	Total Beginning Balance		265,844.00	308,126.00	348,126.00
20	LOCAL SOURCES				
21	Interest	1510	3,171.00	5,000.00	5,000.00
22	Activities Receipts	1790	397,803.00	405,000.00	410,000.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	55,000.00	35,000.00	30,000.00
27					
28	TOTAL RESOURCES AVAILABLE		721,818.00	753,126.00	793,126.00
29	Less: Disbursements & Transfers		413,692.00	405,000.00	
30	BALANCE FORWARD		308,126.00	348,126.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **33-0021**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	71,827.00	90,000.00	90,000.00
3	Employee Benefits	200's	30,728.00	35,000.00	36,000.00
4	Purchased Services	300 / 400	2.00		
5	Supplies & Materials (Excluding Food)	610	17,768.00	22,500.00	23,194.00
6	Food	630	156,056.00	170,000.00	170,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739	3,625.00	5,000.00	4,000.00
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		280,006.00	322,500.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				323,194.00
14	NECESSARY CASH RESERVE				-
15	TOTAL REQUIREMENTS				323,194.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		132,967.00	98,194.00	24,944.00
18	Investments, 9-1				
19	Total Beginning Balance		132,967.00	98,194.00	24,944.00
20	LOCAL SOURCES				
21	Interest	1510	123.00	750.00	250.00
22	Sale of Lunches/Milk	1610-1650	97,170.00	115,000.00	115,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	863.00	3,500.00	3,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	122,077.00	105,000.00	120,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	25,000.00	25,000.00	60,000.00
32					
33	TOTAL RESOURCES AVAILABLE		378,200.00	347,444.00	323,194.00
34	Less: Disbursements & Transfers		280,006.00	322,500.00	
35	BALANCE FORWARD		98,194.00	24,944.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **33-0021**

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	194,494.00	125,000.00	458,963.46
3	Supplies	600			
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		194,494.00	125,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				458,963.46
12	TOTAL REQUIREMENTS				458,963.46
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		131,691.00	170,000.00	225,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		15,049.00	14,594.00	23,811.00
17	Total Beginning Balance		146,740.00	184,594.00	248,811.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	120.00	200.00	100.00
20	Interest	1510	2,488.00	3,000.00	750.00
21			499.00	550.00	350.00
22			228.00	300.00	150.00
23	STATE SOURCES				
24	Homestead Exemption	3130	1,931.00	2,000.00	
25	Pro-Rate Motor Vehicles	3180	405.00	500.00	300.00
26					
27	Property Tax Credit	3131	13,807.00	16,000.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300	65,000.00		
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		231,218.00	207,144.00	250,461.00
37	Personal and Real Property Taxes	1100	147,870.00	166,667.00	208,502.46
38	TOTAL RESOURCES AVAILABLE		379,088.00	373,811.00	458,963.46
39	Less: Disbursements & Transfers		194,494.00	125,000.00	
40	BALANCE FORWARD		184,594.00	248,811.00	

PROPERTY TAX RECAP

1. Tax From Line 37	208,502.46
2. Compute County Treasurer's Commission at 1% of tax requirement.	2,106.00
3. Total Personal and Real Property Tax Requirement.	210,608.46

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **33-0021**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			180,478.41
4	Bond - Principal	831	57,650.00	56,250.00	50,000.00
5	Bond - Interest	832			5,250.00
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		57,650.00	56,250.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				235,728.41
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				235,728.41
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		51,757.00	98,764.00	185,000.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		6,846.00	13,782.00	15,428.41
16	Total Beginning Balance		58,603.00	112,546.00	200,428.41
17	LOCAL SOURCES				
18	Carline Tax	1115	81.00	90.00	65.00
18	Interest	1510	1,957.00	2,000.00	500.00
20			416.00	450.00	325.00
21	STATE SOURCES				
22	Homestead Exemption	3130	1,315.00	1,500.00	
23	Pro-Rate Motor Vehicle	3180	263.00	275.00	160.00
24					
25	Property Tax Credit	3131	9,403.00	10,000.00	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		72,038.00	126,861.00	201,478.41
33	Personal and Real Property Taxes	1100	98,158.00	129,817.41	34,250.00
34	TOTAL RESOURCES AVAILABLE		170,196.00	256,678.41	235,728.41
35	Less: Disbursements & Transfers		57,650.00	56,250.00	
36	BALANCE FORWARD		112,546.00	200,428.41	

PROPERTY TAX RECAP

1. Tax From Line 33	34,250.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	346.00
3. Total Personal and Real Property Tax Requirement.	34,596.00

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

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **33-0021**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				-
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1				
18	Investments, 9-1				
19	Total Beginning Balance		-	-	-
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		-	-	-
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **33-0021**

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330			
3	Judgments/Settlements	820			
4					
5					
6					
7	Transfers to General Fund	8000-911			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1510			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

Budgeted Calculation of Maximum Total Disbursements & Transfers

$ 6,204,123.76 x .05 = 310,206.19

(Total Budget of Disbursements & Transfers-General Fund) [From General Fund Line 33]

(Column 3, Line 9 may not exceed this amount)

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **33-0021**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

-
-
-

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

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

School District Total Debt Outstanding as of September 1, 2025

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2025:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2025-2026	$ 50,000.00	$ 5,250.00	$ 55,250.00
2026-2027	$ 50,000.00	$ 4,000.00	$ 54,000.00
2027-2028	$ 55,000.00	$ 2,750.00	$ 57,750.00
2028-2029 and thereafter	$ 55,000.00	$ 1,375.00	$ 56,375.00
Total All Years	**$ 210,000.00**	**$ 13,375.00**	**$ 223,375.00**

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **33-0021**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

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

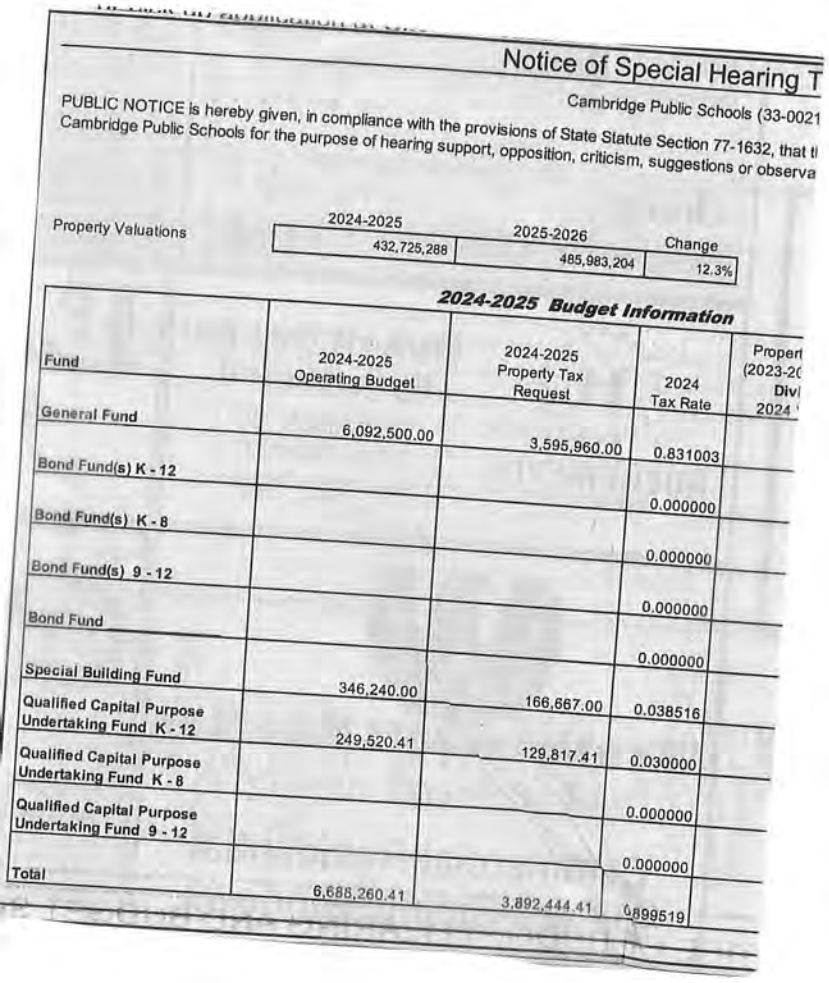
Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **33-0021**

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				300.00
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				300.00
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				300.00
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1		300.00	300.00	300.00
20	Investments, 9-1				
21	Total Beginning Balance		300.00	300.00	300.00
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		300.00	300.00	300.00
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		300.00	300.00	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.



Notice of Special Hearing T

Cambridge Public Schools (33-0021

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that t
Cambridge Public Schools for the purpose of hearing support, opposition, criticism, suggestions or observa

Property Valuations	2024-2025	2025-2026	Change
	432,725,288	485,983,204	12.3%

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Propert (2023-2(Divi 2024
General Fund	6,092,500.00	3,595,960.00	0.831003	
Bond Fund(s) K - 12			0.000000	
Bond Fund(s) K - 8			0.000000	
Bond Fund(s) 9 - 12			0.000000	
Bond Fund			0.000000	
Special Building Fund	346,240.00	166,667.00	0.038516	
Qualified Capital Purpose Undertaking Fund K - 12	249,520.41	129,817.41	0.030000	
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	
Total	6,688,260.41	3,892,444.41	0899519	

Proof of Publication

State of Nebraska }
County of FURNAS } ss.

Cody Gerlach (name) being first duly sworn, deposes and says he (he or she) is the Publisher (position) of Valley Voice (name of publication)

a weekly (weekly, daily, etc.) legal newspaper having a bona fide circulation of more than 300 copies published in Cambridge (name of town)

Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation: that attached notice was published 1 time(s) on

September 4, 2025
(date)

Cody Gerlach
(signature)

Subscribed to in my presence and sworn to before me this 5 day of September 2025

Amber A. Webb
Notary Public

Publication Fee $ 192.00

GENERAL NOTARY - State of Nebraska
AMBER A. WEBB
My Comm. Exp. May 9, 2028

NOTICE OF BUDGET HEARIN

Cambridge Public Schools (33-00

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statu of September, 2025 at 7:00 o'clock, pm, at Cambridge Public Schools for the pur taxpayers relating to the following proposed budget and to consider amendments Clerk/Secretary during regular business hours. For more information on statewide other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budg Disburse Tran 2025- (3
General	$ 4,904,416.00	$ 5,500,000.00	$ 6,20
Depreciation	$ 119,844.00	$ 100,000.00	$ 1,08
Employee Benefit	$ -	$ -	$
Contingency	$ -	$ -	$
Activities	$ 413,692.00	$ 405,000.00	$ 77
School Nutrition	$ 280,006.00	$ 322,500.00	$ 32
Bond	$ -	$ -	$
Special Building	$ 194,494.00	$ 125,000.00	$ 4
Qualified Capital Purpose Undertaking	$ 57,650.00	$ 56,250.00	$ 2
Cooperative	$ -	$ -	$
Student Fee	$ -	$ -	$
	$ -	$ -	$
TOTALS	$ 5,970,102.00	$ 6,508,750.00	$ 9,0

Breakdown of Pr

Proof of Publication

State of Nebraska

County of FURNAS } ss.

Cody Gerlach, being first duly (name)

sworn, deposes and says he is the (he or she)

Publisher of Valley Voice (position) (name of publication)

a weekly legal newspaper having a bona (weekly, daily, etc.)

fide circulation of more than 300 copies published in Cambridge (name of town)

Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

September 4, 2025 (date)

Cody Gerlach (signature)

Subscribed to in my presence and sworn to before me this 5 day of September 2025

Amber A. Webb

Notary Public

Publication Fee $ 92.00

GENERAL NOTARY - State of Nebraska
AMBER A. WEBB
My Comm. Exp. May 9, 2028

NDE 03-056
Revised 6/2025

District Number: 33-0021-000
District Name: CAMBRIDGE PUBLIC SCHOOLS
District Phone: (308)697-3322

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
Cambridge 25-26 Budget Packet (Final).pdf (UploadFile_DisplayFile.aspx?ID=26182)	9/17/2025 11:24:01 AM

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

Certified Budget Authority	A-101	5,180,143
Access to Prior Year's Unused Budget Authority [Maximum Amount: $101,076]	A-355	101,076
Total Adjusted Budget Authority	A-361	5,281,219
Total Allowable Budget Authority	A-780	5,281,219

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

2025/26 General Fund Budget of Disbursements & Transfers	B-100	6,204,124
2025/26 Special Grant Funds List	B-110	145,000
2025/26 Special Education Budget of Disbursements & Transfers	B-120	780,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,279,124
2025/26 Unused Budget Authority	B-150	2,095

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	680,282
2025/26 General Fund Expenditure Growth	B-162	101,076
Adjusted Unused Budget Authority	B-165	579,206
2025/26 Unused Budget Authority	B-170	2,095

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	581,301

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	2,791,856
2025/26 General Fund Necessary Cash Reserve	C-300	820,709
2025/26 Depreciation Fund Total Requirements	C-310	1,087,146
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,907,855

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	485,983,204

2025/26 Section D: Property Tax Request Authority		
2025/26 Property Tax Request Authority	D-110	4,215,484
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉ **Yes** ○ **No**
Maximum Amount Allowed:	D-130	360,204
Enter the amount approved by the School Board.	D-140	360,204
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	4,575,688

2025/26 Property Tax Request General Fund	D-210	3,721,337
2025/26 Property Tax Request Special Building Fund	D-220	210,608
2025/26 Total Property Tax Request	D-230	3,931,945
2025/26 Unused Property Tax Request Authority	D-240	643,743

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	804,065

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

District Approval / Amend LC-2 *(Use to submit amended LC-2)*	District Approval
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)*	Logout

District Number: 33-0021-000
District Name: CAMBRIDGE PUBLIC SCHOOLS
District Phone: (308)697-3322

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	145,000

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	5,000
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	70,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	8,000
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	4,500
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	10,000
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	5,000
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	7,500
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	20,000
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	5,000
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

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

District Number: 33-0021-000
District Name: CAMBRIDGE PUBLIC SCHOOLS
District Phone: (308)697-3322

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	153,000

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	75,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	8,000
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	0
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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
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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	7,500
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	5,000
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	5,000
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	7,500
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	25,000
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	10,000
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

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

March 10, 2025

The Board of Education, Furnas County District 21, Cambridge, Nebraska met in regular open session on Monday March 10, 2025 at 7:00 P.M. in the Cambridge Public Schools Board Room. Members Present: Amy Sines, Jason Houghtelling, Virgil Banzhaf, Kim Huxoll, and Trevor Kubik. Others in attendance for the regular meeting were Superintendent Jarod Albers, Principal Mike Nanfito, Secretary Marisa Burke, Genny Kubik, Jason Sawyer, four guests, and a representative from The Valley Voice.

Amy Sines, Board President, called the meeting to order and led the Pledge of Allegiance.

Sines recognized guests and asked for public comment.

On a motion by Houghtelling and a second by Kubik the board excused Kyle Klinkebiel from the meeting. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

Motion was made by Huxoll and seconded by Banzhaf to approve the agenda as presented. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

On a motion by Kubik and a second by Huxoll the board approved the minutes of the February 10, 2025 board meeting as presented. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

The following general fund claims were presented for approval:

Ag Valley Coop	$1,966.49
AMAZON CAPITAL SERVICES	$201.73
ANEW	$1,682.94
BLACK HILLS ENERGY	$7,019.41
BRICO	$60.00
CAMAS Publishing, LLC	$93.24
CAMBRIDGE BODY SHOP	$982.07
CAMBRIDGE GENERAL STORE	$69.96
Cambridge Super Market	$11.07
Cambridge Telephone Co.	$330.81
City Of Cambridge	$6,527.83
DANA F. COLE & CO. LLP	$175.00
DAS STATE ACCTG-CENTRAL FINANCE	$292.87
Eakes Office Products Center	$412.86
Educational Service Unit #10	$40.00
Educational Service Unit #11	$15,557.66
Elan Financial Services	$1,562.32
Furnas County Clerk	$395.60
General Fund Clearing Account	$1,068.97
Gosper County Treasurer	$138.89
HireRight Solutions, Inc.	$123.33
HOMETOWN LEASING	$577.29
HTMC	$156.00
Instrumentalist Awards LLC	$90.00
JENNIFER SCHUTZ, OTR/L	$2,246.19
Lord's Inc.	$307.87
MATHESON TRI-GAS INC.	$350.25

Medicine Creek Counseling	$1,575.00
MIDLANDS TOXICOLOGY LLC	$35.00
NASB Nebraska Association of School Boards	$120.00
ONE SOURCE THE BACKGROUND CHECK CO.	$40.00
Perry, Guthery, Haase & Gessford	$1,476.00
Rebecca Bogardus	$2,351.50
Stages Learning	$999.00
Tri-Valley Health Systems	$5,368.42
U.S. POSTAL SERVICE	$154.00
Wilkins Architecture Design Planning, LLC	$338.00
Net Payroll & Deductions	$354,678.26
Total	$409,575.83

Motion was made by Huxoll and seconded by Houghtelling to authorize payment of the general fund claims listed above. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

Kubik moved and Huxoll seconded to approve the Special Building Fund Claims to River Valley Services, Inc in the amount of $2,367.50, Menards in the amount of $389.50, Weathercraft of North Platte in the amount of $608.00, and Glassmaster, Inc. in the amount of $6,870.00. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

On a motion by Kubik and seconded by Huxoll the board approved the resolution to increase the school district's Property Tax asking base growth percentage from 3% to 7%. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

Houghtelling moved and Banzhaf seconded the bid from Midwest Floor Covering for carpet for two classrooms. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

On a motion by Huxoll and seconded by Kubik the board approved the policy 6700 update. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

On a motion by Kubik and seconded by Houghtelling the board approved the 2025-2026 teaching contract for Joanna Jiga. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

On a motion by Huxoll and seconded by Kubik the board entered executive session at 7:58 PM to discuss personnel. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

On a motion by Houghtelling and seconded by Huxoll the board exited executive session at 9:08 PM. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

Motion was made by Houghtelling and seconded by Huxoll to approve the construction manager at risk agreement with Sampson Construction Co., Inc. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

On a motion by Kubik and seconded by Banzhaf the board approved a 3% wage increase to all hourly and salary non certified staff. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

Motion was made by Kubik and a second by Houghtelling to adjourn the meeting at 9:10 PM. Voting Aye: Sines, Banzhaf, Kubik, Houghtelling, and Huxoll. Voting Nay: None. Absent: Klinkebiel. Motion carried.

The next regular meeting is scheduled for Monday April 14, 2025 at 7:00 P.M.

Marisa Burke- Board Secretary

09/08/2025 School Board Minutes-Draft

September 8, 2025

The Board of Education, Furnas County District 21, Cambridge, Nebraska held a duly advertised hearing on Monday September 8, 2025 at 7:00 P.M. in the Cambridge School Board Room to hear public comment on the proposed 2025-2026 school district budget and the proposed 2025-2026 property tax request. Members Present: Amy Sines, Jason Houghtelling, Trevor Kubik, Kyle Klinkebiel, Kim Huxoll, and Virgil Banzhaf. Others in attendance were Superintendent Jarod Albers, Principal Mike Nanfito, Secretary Marisa Burke, Jason Sawyer, Genny Kubik, one guest, and one representative from the Valley Voice.

Immediately following, the Board of Education, Furnas County District 21, Cambridge, Nebraska, met in regular open session at 7:05 P.M. Members Present: Amy Sines, Jason Houghtelling, Trevor Kubik, Kyle Klinkebiel, Kim Huxoll, and Virgil Banzhaf. Others in attendance for the regular meeting were Superintendent Jarod Albers, Principal Mike Nanfito, Secretary Marisa Burke, Jason Sawyer, Genny Kubik, and one representative from the Valley Voice.

Amy Sines, Board President, called the meeting to order and led the Pledge of Allegiance.

Sines recognized guests and asked for public comment.

Motion was made by Huxoll and seconded by Houghtelling to approve the agenda as presented. Voting Aye: Sines, Houghtelling, Banzhaf, Klinkebiel, Kubik, and Huxoll. Voting Nay: None. Motion carried.

On a motion by Klinkebiel and a second by Kubik the board approved the minutes of the August 11, 2025 and August 18, 2025 board meeting as presented. Voting Aye: Sines, Houghtelling, Banzhaf, Klinkebiel, Kubik, and Huxoll. Voting Nay: None. Motion carried.

The following general fund claims were presented for approval:

20/20 TECHNOLOGIES LLC	$349.84
Ag Valley Coop	$3,419.28
AKRS Equipment	$64.54
AMAZON CAPITAL SERVICES	$1,270.85
ANEW	$853.17
BLACK HILLS ENERGY	$620.09
CAMAS Publishing, LLC	$918.10
CAMBRIDGE BODY SHOP	$336.00
CAMBRIDGE GENERAL STORE	$108.58
Cambridge Super Market	$32.46
Cambridge Telephone Co.	$329.05
Cash-wa Distributing	$1,282.75
CCS PRESENTATION SYSTEMS	$400.00
City Of Cambridge	$7,335.41
DANA F. COLE & CO. LLP	$175.00
DAS STATE ACCTG-CENTRAL FINANCE	$292.87
Demco	$632.44
Eakes Office Products Center	$2,888.34
Educational and Community Supports	$1,350.00
Educational Service Unit #11	$2,494.70
Elan Financial Services	$2,283.47
Furnas County Clerk	$3,724.69
General Fund Clearing Account	$2,601.18

HOMETOWN LEASING	$577.29
JENNIFER SCHUTZ, OTR/L	$2,434.78
Lord's Inc.	$102.15
MARK'S PHARMACY	$62.41
MATHESON TRI-GAS INC.	$339.45
McGraw-Hill School Education Holdings, LLC	$31,533.17
MENARDS	$104.46
Michael Todd Industrial Supply	$486.05
MOSYLE CORPORATION	$55.42
NASB ALICAP	$51,670.00
NE STATE FIRE MARSHAL/BOILER DIV	$25.00
NEWCOMB DIESEL	$5,643.99
NWEA	$1,828.75
ONE SOURCE THE BACKGROUND CHECK CO.	$154.00
Perry, Guthery, Haase & Gessford	$702.00
POWERSCHOOL GROUP LLC	$5,153.63
QUALITY URGENT CARE	$135.00
Quill, LLC	$1,649.03
SAM'S CLUB/SYNCHRONY BANK	$818.39
Scholastic, Inc.	$151.25
SHAPE NE	$175.00
SW Drug Testing	$35.00
TELEPHONE SYSTEMS OF NEBRASKA, INC.	$68.00
Tira Shifflet	$117.60
Tri-Valley Health Systems	$102.00
Wilkins Architecture Design Planning, LLC	$219.00
WORTHINGTON DIRECT	$705.45
YMCA of McCook	$690.00
Net Payroll & Deductions	$362,348.89
Total	$501,849.97

Motion was made by Kubik and seconded by Huxoll to authorize payment of the general fund claims listed above. Voting Aye: Houghtelling, Banzhaf, Klinkebiel, Kubik, and Huxoll. Voting Nay: None. Abstained: Sines. Motion carried.

Houghtelling moved and Huxoll seconded to approve the Special Building Fund Claims to River Valley Services, LLC in the amount of $19,231.69, Menards of Kearney in the amount of $3,516.81, and Weathercraft of North Platte in the amount of $125.00. Voting Aye: Sines, Houghtelling, Banzhaf, Klinkebiel, Kubik, and Huxoll. Voting Nay: None. Motion carried.

On a motion by Klinkebiel and seconded by Huxoll the board approved the 2025-2026 budget. Voting Aye: Sines, Houghtelling, Banzhaf, Klinkebiel, Kubik, and Huxoll. Voting Nay: None. Motion carried.

Motion was made by Kubik and seconded by Banzhaf to approve the 2025-2026 tax levy. Voting Aye: Sines, Houghtelling, Banzhaf, Klinkebiel, Kubik, and Huxoll. Voting Nay: None. Motion carried.

On a motion by Houghtelling and seconded by Kubik the board approved to table the skid loader lease until the October meeting. Voting Aye: Sines, Houghtelling, Banzhaf, Klinkebiel, Kubik, and Huxoll. Voting Nay: None. Motion carried.

On a motion by Huxoll and seconded by Banzhaf the board approved the CEA as the bargaining agent for the 2027-2028 school year. Voting Aye: Sines, Houghtelling, Banzhaf, Klinkebiel, Kubik, and Huxoll. Voting Nay: None. Motion carried.

On a motion by Kubik and seconded by Klinkebiel the board approved the bid from Burke Construction for $6,793.00 to replace the wood shop overhead door. Voting Aye: Sines, Houghtelling, Banzhaf, Klinkebiel, Kubik, and Huxoll. Voting Nay: None. Motion carried.

Motion was made by Kubik and a second by Banzhaf to adjourn the meeting at 8:02 P.M. Voting Aye: Sines, Houghtelling, Banzhaf, Klinkebiel, Kubik, and Huxoll. Voting Nay: None. Motion carried.

The next regular meeting is scheduled for Monday October 13, 2025 at 7:00 P.M.

Marisa Burke- Board Secretary

RESOLUTION

WHEREAS, Neb. Rev. Stat. § 79-3403 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 no more than four hundred seventy-one students may increase its tax request by up to an additional seven percent above the base growth percentage; and

WHEREAS, the average daily membership of Furnas County School District Number 33-0021, a/k/a Cambridge Public Schools (the "School District") is no more than four hundred seventy-one 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 seven 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 seven 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 Kubik moved for their passage and adoption. Member Huxoll seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution: Sines, Banzhaf, Kubik, Houghtelling, Huxoll

.

The following members voted against the same: _____.

The following members were absent or not voting: Klinkebiel.

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 10th day of March, 2025.

CAMBRIDGE PUBLIC SCHOOLS

BY: Amy M. Sires
President

ATTEST:

Marcia Burke
Secretary

FORM 2004

Proof of Publication

State of Nebraska }
} ss.
County of FURNAS }

Cody Gerlach (name), being first duly sworn, deposes and says he (he or she) is the Publisher (position) of Valley Voice (name of publication) a weekly (weekly, daily, etc.) legal newspaper having a bona fide circulation of more than 300 copies published in Cambridge (name of town) Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

March 6, 2025
(dates)

Cody Gerlach
(signature)

Subscribed to in my presence and sworn to before me this day of Sept 17 20 2025

GENERAL NOTARY - State of Nebraska
BARBARA MCARTHUR
My Comm. Exp. April 21, 2027

Barbara McArthur
Notary Public

Publication Fee $ 8.36

MEETING NOTICES

NOTICE OF MEETING

NOTICE is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 79-3405, that the Board of Education for Cambridge Public Schools will meet on the 10th day of March, 2025, at 7:00 p.m. at Cambridge Public Schools Board Room to discuss, consider and possibly vote to approve an increase to the school district's property tax request authority by up to an additional seven percent, or other maximum amount as permitted by law, above the base growth percentage.

ZNEZ

USEFUL INFORMATION

Note to MAC Users:
You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area
The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1
The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)
These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - *FOR YOUR USE ONLY* - NOT TO BE SUBMITTED TO THE STATE
The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. ***If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.***

Moving From Page to Page:
There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:
On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:
UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:
We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

- [x] Budget Form (page 1 - 6)
- [x] Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed seperately with the APA. This report should detail interlocal agreements the District was involved in during the 2024-2025 year.
- [x] Schedules A, B, and D
- [x] Property Tax Request Resolution
- [x] Notice of Budget Hearing
- [x] Notice of Special Hearing to Set the Final Tax Request
- [ ] Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority
- [x] Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- [x] Board minutes showing the School Board's approval of the budget
- [x] Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- [N/A] Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- [N/A] Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- [N/A] Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- [x] Printout of LC-2 and the Special Grant Fund List (if applicable)

Checklist of items to ensure budget forms properly completed:

- [ ] Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- [ ] Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- [ ] Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- [ ] Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- [ ] Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- [ ] Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- [ ] Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- [ ] Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
- [ ] Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- [ ] Schedule B, shows the District is in compliance with State Statutes

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

INPUT ↓

County-District #:	33-0021	
Name of School:	Cambridge Public Schools	
Name of County:	Furnas	*Do not include the word "County"*
Class:	Class I	
Current School District Taxable Value	485,983,204	*From County Assessor Certifica*
Prior School District Taxable Value	432,725,288	*From Prior Year Budget, Cover*
Prior Year TOTAL Property Tax Request	3,892,444.00	*From Prior Year Budget, Cover*
Prior Year Property Tax Request - All Other Purposes ONLY	3,762,627.00	*From Prior Year Budget, Cover*
Prior Year Levy Rate	0.899519	*Prior Year total levy set by Cou*
School District Real Growth Value	10,856,785.00	*From County Assessor Certifica*
School District Prior Year Total Real Property Valuation	433,725,288.00	*From County Assessor Certifica*
Hearing Held On:		
Day of month:	8th	
Month:	September	
Year:	2025	
Time:	7:00	
A.M. or P.M.:	pm	
Location of Hearing:	Cambridge Public Schools	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	8th	
Month:	September	
Year:	2025	
Time:	to follow budget meeting	
A.M. or P.M.:		
Location of Hearing:	Cambridge Public Schools	