2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 72-0015 Class #: II

Cross County Community School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Polk County 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	$ -	$ 5,700,000.00	$ 5,700,000.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 909,091.00		$ 909,091.00
Special Building Fund	$ -	$ 141,414.00	$ 141,414.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 909,091.00	$ 5,841,414.00	$ 6,750,505.00

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

$ 5,810,000.00	Principal
$ 415,600.00	Interest
$ 6,225,600.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,128,094,195

*(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 # 72-0015
Cross County Community School

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,540,447.00	4,672,187.00	5,643,000.00	10,315,187.00	1,042,963.00	7,642,101.00	8,685,064.00	1,630,123.00	10,315,187.00
Depreciation	354,564.00	564,564.00		564,564.00			564,564.00		564,564.00
Employee Benefit	254.00	254.00		254.00			254.00	-	254.00
Contingency	-	-		-			-		-
Activities	180,939.00	456,330.00		456,330.00			456,330.00	-	456,330.00
School Nutrition	28,397.00	352,963.00		352,963.00			352,963.00	-	352,963.00
Bond	846,817.00	870,169.00	900,000.00	1,770,169.00			1,770,169.00	-	1,770,169.00
Special Building	565,376.00	577,278.00	140,000.00	717,278.00			717,278.00		717,278.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	4,516,794.00	7,493,745.00	6,683,000.00	14,176,745.00	1,042,963.00	7,642,101.00	12,546,622.00	1,630,123.00	14,176,745.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,643,000.00	900,000.00	140,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	57,000.00	9,091.00	1,414.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,700,000.00	909,091.00	141,414.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 623,551.00	$ 251,300.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,117,269.00	185,630.00	25,654.00	-

County-District # 72-0015
Cross County Community School

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,453,351.00	4,406,867.00	5,550,000.00	9,956,867.00	815,136.00	6,601,284.00	7,416,420.00	2,540,447.00
Depreciation	510,659.00	523,509.00		523,509.00			168,945.00	354,564.00
Employee Benefit	249.00	254.00		254.00			-	254.00
Contingency	-	-		-			-	-
Activities	180,063.00	484,155.00		484,155.00			303,216.00	180,939.00
School Nutrition	55,035.00	326,507.00		326,507.00			298,110.00	28,397.00
Bond	1,004,113.00	1,037,075.00	900,000.00	1,937,075.00			1,090,258.00	846,817.00
Special Building	487,930.00	508,255.00	115,121.00	623,376.00			58,000.00	565,376.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	4,691,400.00	7,286,622.00	6,565,121.00	13,851,743.00	815,136.00	6,601,284.00	9,334,949.00	4,516,794.00

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	
$	246,896.00

County-District # 72-0015
Cross County Community School

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,436,138.00	4,863,200.00	4,661,537.00	9,524,737.00	804,922.00	6,266,464.00	7,071,386.00	2,453,351.00
Depreciation	496,957.00	510,659.00		510,659.00			-	510,659.00
Employee Benefit	243.00	249.00		249.00			-	249.00
Contingency	-	-		-			-	-
Activities	153,221.00	545,439.00		545,439.00			365,376.00	180,063.00
School Lunch	104,210.00	327,159.00		327,159.00			272,124.00	55,035.00
Bond	962,539.00	1,091,499.00	807,164.00	1,898,663.00			894,550.00	1,004,113.00
Special Building	369,328.00	456,335.00	164,852.00	621,187.00			133,257.00	487,930.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,522,636.00	7,794,540.00	5,633,553.00	13,428,093.00	804,922.00	6,266,464.00	8,736,693.00	4,691,400.00

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	
$	249,073.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Brent Hollinger**
ADDRESS	**PO Box 525**
CITY & ZIP CODE	**Stromsburg, NE 68666**
TELEPHONE	**402-764-5521**
WEBSITE	**ttp://crosscountyschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kurt Moore	Brent Hollinger	Brent Hollinger
TITLE /FIRM NAME	Board President	Superintendent	Superintendent
TELEPHONE	402-363-1060	402-764-5521	402-764-5521
EMAIL ADDRESS	kurtmoore@crosscounty.esu7.org	bhollinger@crosscounty.esu7.org	bhollinger@crosscounty.esu7.org

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

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

Cross County Community School

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,722,345.00
*(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

6,890,823.00	/	953,564,017.00	=	0.72 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.72 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 155,647.78

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 5,877,992.78**
(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) $ 5,841,414.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 72-0015

Cross County Community School

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**	$ 99,359.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 99,359.00

Cross County Community School

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	5,700,000.00	909,091.00	141,414.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	909,091.00		-
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)**	-	909,091.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,700,000.00	-	141,414.00	-
14	Assessed Valuation	1,128,094,195	1,128,094,195	1,128,094,195	1,128,094,195
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.505277	0.000000	0.012536	0.000000
16	Total Levy for Compliance	0.517813			

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	$ 5,700,000.00	$ 1,128,094,195	0.505277
Special Building Fund	$ 141,414.00	$ 1,128,094,195	0.012536
Bond Fund	$ 909,091.00	$ 1,128,094,195	0.080586
Bond Fund	$ -	$ 1,128,094,195	0.000000
Bond Fund	$ -	$ 1,128,094,195	0.000000
QCPUF Fund	$ -	$ 1,128,094,195	0.000000
QCPUF Fund	$ -	$ 1,128,094,195	0.000000
	$ -	$ 1,128,094,195	0.000000
	$ -	$ 1,128,094,195	0.000000
	$ -	$ 1,128,094,195	0.000000
	$ -	$ 1,128,094,195	0.000000
	$ -	$ 1,128,094,195	0.000000
	$ -	$ 1,128,094,195	0.000000
Total	$ 6,750,505.00		$ 0.598399

Must agree to Cover

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

Notice is hereby given that Cross County Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on November 11th, 2024 at 7:00 pm at the Cross County Media Center in Stromsburg, Nebraska.

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	0

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 173,000.00		**$ 173,000.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 28,687.00		$ 28,687.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 32,000.00		$ 32,000.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 800.00		$ 800.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*	$ 1,000.00		$ 1,000.00
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 235,487.00**	**$ -**	**$ 235,487.00**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Cross County Community School — SUBDIVISION NAME

Polk County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 7, Cross County	25-26	Special Education Contract
Cross County, High Plains, Osceola	25-26	Softball Coop
Osceola	25-26	Wrestling Coop

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Cross County Community School	Polk County
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: CROSS COUNTY COMMUNITY SCHOOL
ATTN: SUPERINTENDENT
PO BOX 525
STROMSBURG, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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]
CROSS COUNTY 15	3	72-0015		697,138,994	4,460,320	600,686,576	0.74

** 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 JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, POLK 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

27,339,932 Pers Prior
28,971,717 Pers Value

573,346,644 Real Prior
668,167,277 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: CROSS COUNTY COMMUNITY SCHOOL
ATTN: SUPERINTENDENT
PO BOX 525
STROMSBURG, NE 68666

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
CROSS COUNTY 15 BOND		72-0015	697,138,994

I JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, POLK 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

27,339,932 Pers Prior
28,971,717 Pers Value

573,346,644 Real Prior
668,167,277 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: SD#15 CROSS COUNTY

TAXABLE VALUE LOCATED IN THE COUNTY OF YORK 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
SD#15 GENERAL	3	72-0015		$430,955,201	$2,430,503	$352,877,441	0.68877%
SD#15 SINKING SPECIAL BLDG	3	72-0015		$430,955,201	$2,430,503	$352,877,441	0.68877%

* 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 , Kurt Bulgrin, York 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.

(signature of county assessor)

08/19/2025
(date)

CC: County Clerk, York County, NE County

CC: County Clerk where school district is headquartered, if different county, York County, NE County.

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)



CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2025

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

To: SD#15BOND CROSS COUNTY

TAXABLE VALUE LOCATED IN THE COUNTY OF YORK COUNTY, NE

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SD#15 BOND	N/A	72-0015	$430,955,201

I , Kurt Bulgrin, York 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.

(signature of county assessor)

08/19/2025
(date)

CC: County Clerk, York County, NE County

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

YORK COUNTY ASSESSOR'S OFFICE
SEAL OF YORK COUNTY NEBRASKA
KURT BULGRIN, ASSESSOR

Nebraska Department of Education
School Finance & Organization Services

2025/26 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: POLK
COUNTY-DISTRICT NUMBER: 72-0015-000
DISTRICT NAME: CROSS COUNTY COMMUNITY SCHOOLS

Certified Budget Authority	**$7,338,952**	**Budget Based**
Allowable Reserve Percentage	**45 %**	
Access to Prior Year's Unused Budget Authority	**$0**	

Certified Budget Authority:
Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation: *((GFBE - SGF - SPED - GFLE) X 1.025))*

Student Growth Adjustment Calculation: *((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))*

Formula Needs Calculation: *((FN X 1.10) - (SPED X 1.025))*

		Data Source
GFBE	2024/25 General Fund Budget	2024/25 LC-2 Line B-100
SGF	2024/25 Special Grant Funds	2024/25 LC-2 Line B-110
SPED	2024/25 Special Education Budget	2024/25 LC-2 Line B-120
GFLE	2024/25 General Fund Lid Exclusions (Schedule A)	2024/25 LC-2 Line B-130
SGA	2025/26 Student Growth Adjustment	2025/26 State Aid
SGACORR	2025/26 Student Growth Correction	2025/26 State Aid
FN	2025/26 Formula Needs	2025/26 State Aid

2025/26 Basic Allowable Growth Rate (BAGR) is 2.5%.

Access to Prior Year's Unused Budget Authority:
This amount is equal to the lesser of 2% of 2024/25 adjusted expenditures (2% of LC-2 Line B-140) or 2024/25 Total Unused Budget Authority (LC-2 Line B-175) *if the district has Unused Budget Authority available.*

Please Note: ***To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2025/26 LC-2.***

For further information on how this data was calculated, see the "Budget Text" document available here www.education.ne.gov/fos/budgeting-school-district. For questions, contact School Finance at (402) 540-0649 or (402) 450-1418.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Cross County Community School (72-0015) in Polk County County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September, 2025 at 6:45 o'clock, P.M., at Cross County Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 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	$ 7,071,386.00	$ 7,416,420.00	$ 8,685,064.00	$ 1,630,123.00	$ 4,672,187.00	$ 5,700,000.00
Depreciation	$ -	$ 168,945.00	$ 564,564.00		$ 564,564.00	
Employee Benefit	$ -	$ -	$ 254.00	$ -	$ 254.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 365,376.00	$ 303,216.00	$ 456,330.00	$ -	$ 456,330.00	
School Nutrition	$ 272,124.00	$ 298,110.00	$ 352,963.00	$ -	$ 352,963.00	
Bond	$ 894,550.00	$ 1,090,258.00	$ 1,770,169.00	$ -	$ 870,169.00	$ 909,091.00
Special Building	$ 133,257.00	$ 58,000.00	$ 717,278.00		$ 577,278.00	$ 141,414.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 8,736,693.00	$ 9,334,949.00	$ 12,546,622.00	$ 1,630,123.00	$ 7,493,745.00	$ 6,750,505.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 909,091.00	$ 5,841,414.00	$ 6,750,505.00

Notice of Special Hearing To Set Final Tax Request

Cross County Community School (72-0015) in Polk County County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of, September 2025 at 6:55 or the hearing will start after Budget Hearing Concludes o'clock P.M., at Cross County Media Center 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	953,564,017	1,128,094,195	18%

	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	8,406,361.00	5,606,061.00	0.587906	0.496950	8,685,064.00	5,700,000.00	0.505277	-14%	3%
Bond Fund(s) K - 12	1,717,273.00	909,091.00	0.095336	0.080586	1,770,169.00	909,091.00	0.080586	-15%	3%
Special Building Fund	602,792.00	116,284.00	0.012195	0.010308	717,278.00	141,414.00	0.012536	3%	19%
Total	10,726,426.00	6,631,436.00	0.695437	0.587844	11,172,511.00	6,750,505.00	0.598399	-14%	4%

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for **Polk County School District 72-0015**, commonly known as **Cross County Community Schools** (the "School District"), is planning the School District's annual budget for the 2025–2026 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403.

WHEREAS, a Board of Education of a school district with an average daily membership up to 471 students may increase it's tax request by an additional seven perscent (7%) above the base growth percentage.

WHEREAS, the average daily membership of Cross County School District No. 72-0015, (the "School District") is no more than 471 students.

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to 7%.

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2025–2026 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of 6 to 0 on the 11th day of August, 2025.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

Nebraska Department of Education
School Finance & Organization Services

PROPERTY TAX RESOLUTION

2025/2026 TAX REQUEST RESOLUTION
FOR
CROSS COUNTY SCHOOL DISTRICT (72-0015)

WHEREAS, Nebraska Revised Statute 77-1601.02 and 77-1633 provides that the Governing Body of Cross County Community passes by majority vote a resolution or ordinance setting the tax request; and the public was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Tax Requests for the 2025/2026 school fiscal year for the General Fund, Bond Fund, and Special Building Fund of Cross County School District (72-0015); and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Cross County School District (72-0015) (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the total assessed value of the property differs from last year's total assessed value by 18.3%; 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 $.587844 per $100 of assessed value; the Cross County School District proposes to adopt a property tax requests that will cause its total tax rate to be $.598399 per $100 of assessed value.

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget (which includes General, Bond and Building Funds) of Cross County will increase last year's budget by 4%.

WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2025/2026 school fiscal year. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at **$5,700,000.00**; (2) the Tax Request for the Bond Fund should be, and hereby is set at **$909,091.00**; and (3) the Tax Request for the Special Building Fund should be, and hereby is set at **$141,414.00**. Total Tax Request for the 3 funds in 2024-2025 will be **$6,750,505.00**, which is a **1.79%** increase from total tax asking in 2024-2025 school year.

It is so moved by Phillips and seconded by Peterson this 8th day of September, 2025.

Roll Call vote as follows:

Kurt Moore	YES	NO
Marla Teegerstrom	YES	NO
Cindy Nyberg	YES	NO
Aaron Phillips	YES	NO
Quinn Peterson	YES	NO
Jason Fellows	YES	NO

The undersigned herewith certifies, as Secretary of the Board of Education of Polk School District (72-0015), that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Secretary

CROSS COUNTY COMMUNITY SCHOOLS
ANNUAL BUDGET HEARING
CROSS COUNTY MEDIA CENTER – 1270 123RD ROAD
6:45 PM - SEPTEMBER 8, 2025

President Kurt Moore called the meeting to order at 6:45 p.m. Other board members present were Jason Fellows, Cindy Nyberg, Quinn Peterson, Aaron Phillips and Marla Teegerstrom. Also in attendance were Supt Brent Hollinger, Carlene Van Housen and eight guests. All board members in attendance acknowledged receiving notice of the hearing.

The 25-26 Proposed Budget was reviewed. Mr. Hollinger discussed that the general fund operating budget is increasing 5% for 25-26. The main driving factor is inflation and the addition of one FTE in the Special Education Department. No public input was given on the proposed budget.

Motion by Teegerstrom, seconded by Peterson to adjourn the meeting at 6:50 p.m. Yes 6, no 0.

Respectfully submitted,
Carlene Van Housen, Recording Secretary

CROSS COUNTY COMMUNITY SCHOOLS
ANNUAL TAX RATE HEARING
CROSS COUNTY MEDIA CENTER – 1270 123RD ROAD
6:50 PM - SEPTEMBER 8, 2025

President Kurt Moore called the meeting to order at 6:55 p.m. Other board members present were Jason Fellows, Cindy Nyberg, Quinn Peterson, Aaron Phillips and Marla Teegerstrom. Also in attendance were Supt Brent Hollinger, principals Justin DeWitt and Ken Booth, Carlene Van Housen and nine guests. All board members in attendance acknowledged receiving notice of the hearing.

Total tax asking for the three funds (General, Bond and Special Building) is $6,750,505.00, which is a total increase in tax asking of $119,068.00 or 1.79% increase. The increase in tax asking is to compensate for the loss of foundation aid from the state in 25-26 school year.

No public input was given about the proposed tax asking.

Motion by Phillips, seconded by Fellows to adjourn the meeting at 6:57 p.m. Yes 6, no 0.

Respectfully submitted,
Carlene Van Housen, Recording Secretary

CROSS COUNTY COMMUNITY SCHOOLS
REGULAR BOARD OF EDUCATION MEETING
CROSS COUNTY MEDIA CENTER – 1270 123RD ROAD
7:00 PM - SEPTEMBER 8, 2025

President Kurt Moore called the meeting to order at 7:00 p.m. Other board members present were Jason Fellows, Cindy Nyberg, Quinn Peterson, Aaron Phillips and Marla Teegerstrom. Also in attendance were Supt Brent Hollinger, principals Justin DeWitt and Ken Booth, Carlene Van Housen and nine patrons. All members in attendance acknowledged receiving notice of the meeting.

Motion by Nyberg, second by Phillips to approve the consent agenda. Yes 6, no 0.

Five members of student council discussed new rules for 25-26 school year, safety protocol training that was done, changes in attendance codes, Fun Fridays, new certified staff, and upcoming homecoming themes and activities.

Principal Booth gave a summary of PBiS, Parent-Teacher conferences, EL update, and strategic planning.

Principal DeWitt reported on Character Strong, Mike Donahue assembly, and Homecoming Sept 15-19.

Superintendent Hollinger complimented the maintenance staff for grounds upkeep this summer and briefly discussed the sixteen year trend in fiscal cash reserve for Cross County Community Schools.

After the 2025-2026 Property Tax Resolution was read in full by President Kurt Moore, as required by LB 644, a motion was made by Nyberg and second by Peterson to approve the 2025-2026 Property Tax Request Resolution for Cross County Community School. Yes 6, no 0.

Motion by Fellows, second by Teegerstrom to adopt the 2025-2026 Cross County Community School Budget as presented in the budget hearing: The General Fund Budget in the amount of $8,685,064.00, The Bond Fund Budget in the amount of $1,770,169.00, the Special Building Fund Budget in the amount of $717,278.00, the Depreciation Fund Budget in the amount of $564,564.00, the Activities Fund Budget in the amount of $456,330.00, the School Nutrition Fund Budget in the amount of $352,963.00, and the Employee Benefit Fund Budget in the amount of $254.00. Yes 6, no 0.

Motion by Phillips, second by Peterson that the Tax Request for the General Fund should be, and hereby set at $5,700,000.00; (2) the Tax Request for the Bond Fund should be, and hereby set at $909,091.00; and (3) the Tax Request for the Special Building Fund should be, and hereby set at $141,414.00. Total Tax Request for the three funds will be $6,750,505.00. Yes 6, no 0.

Motion by Fellows, second by Teegerstrom to approve activity van bid from Woodhouse Ford. Yes 6, no 0.

Motion by Nyberg, second by Peterson to decrease Title I FTE from 42.62 FTE to 35.22 FTE for federal reimbursement for the 25-26 school year. Yes 6, no 0.

Motion by Phillips, second by Fellows to approve certified resignation of Brent Hollinger effective at the end of the 25-26 school year. Yes 6, no 0.

Motion by Peterson, second by Phillips to approve McPherson & Jacobson , LLC contract for Superintendent Search Services. Yes 6, no 0.

Discussion items included ALICAP safety honor roll award, 2026-2027 capacity resolution that will be approved in October of 2025, Banks Wraps quotes for various projects, PK-12 enrollment for 25-26 and Option Enrollment and Home School/Parochial School update.

Motion by Phillips, second by Teegerstrom to adjourn the meeting at 7:46 pm. Yes 6, no 0.

Respectfully submitted,

Carlene Van Housen, Recording Secretary

ANNOUNCEMENTS:

A. Special Board Meeting (Work session with McPherson & Jacobson, LLC on Superintendent Search): CCC School Media Center, 7:00 pm Wednesday, September 17th, 2025.
B. American Civics Committee Public Hearing and Meeting: CCC School Media Center at 6:50 pm on October 13, 2025
C. Next regular board of education meeting: CCC School Media Center, 7:00 pm Monday, October 13, 2025.

District Number: 72-0015-000
District Name: CROSS COUNTY COMMUNITY SCHOOLS
District Phone: (402)764-5521

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

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	7,338,952
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	7,338,952
Total Allowable Budget Authority	A-780	7,338,952

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

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

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	8,685,064
2025/26 Special Grant Funds List	B-110	203,790
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,042,963
2025/26 General Fund Lid Exclusions	B-130	99,359
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,338,952
2025/26 Unused Budget Authority	B-150	0

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

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

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	3,908,279
2025/26 General Fund Necessary Cash Reserve	C-300	1,630,123
2025/26 Depreciation Fund Total Requirements	C-310	564,564
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,194,687

Levy Override Approved by Patron		
Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No

Certified Assessed Valuation	B-490	1,128,094,195

2025/26 Section D: Property Tax Request Authority		
2025/26 Property Tax Request Authority	D-110	6,388,281
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	520,643
Enter the amount approved by the School Board.	D-140	520,643
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	6,908,924
2025/26 Property Tax Request General Fund	D-210	5,700,000
2025/26 Property Tax Request Special Building Fund	D-220	141,414
2025/26 Total Property Tax Request	D-230	5,841,414
2025/26 Unused Property Tax Request Authority	D-240	1,067,510
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	755,000

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

District Number: 72-0015-000
District Name: CROSS COUNTY COMMUNITY SCHOOLS
District Phone: (402)764-5521

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	203,790

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	35,600
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	6,590
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	39,000
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	5,600
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	105,000
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	6,500
Medicaid in Public Schools (MIPS)	1.365	5,500
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	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0

Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

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

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2025/26 STATE AID CERTIFICATION

CROSS COUNTY COMMUNITY SCHOOLS (72-0015-000)

FORMULA STUDENTS CALCULATION

(	Fall Membership			ADM/FM Ratio	)	+	Contracted Out	=	Formula Students
(	332			0.9948271403	)	+	0	=	330.28
KDG Adjustment		(	0 students	x .5	)		times ADM Factor	=	0.00
Early Childhood (005)		(	12 students	x 468.0 hours	/ 1,032 hours	x .6)		=	3.27
Early Childhood (005)		(	8 students	x 858.0 hours	/ 1,032 hours	x .6)		=	3.99
Total Formula Students									*337.54*

FORMULA NEEDS CALCULATION

Basic Funding	5,383,609
Poverty Allowance	0
Limited English Proficiency Allowance	0
Focus School & Program Allowance	0
Summer School Allowance	0
Special Receipts Allowance	545,237
Transportation Allowance	202,709
Elementary Site Allowance	0
Distance Education & Telecommunications Allowance	11,415
Averaging Adjustment	0
New School Adjustment	0
Student Growth Adjustment	0
Community Achievement Plan Adjustment	0
Limited English Proficiency Allowance Correction	0
Student Growth Adjustment Correction	0
Poverty Allowance Correction	0
Non Qualified LEP Adjustment	0
Total Calculated Formula Needs	6,142,970
Formula Needs Stabilization	0
Total Formula Needs	6,142,970

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	953,889,829 / 100 x 1.0000000000	9,538,898
Net Option Funding		60,489
Allocated Income Tax Funds		62,464
Other Actual Receipts		944,426
Community Achievement Plan Aid		0
Foundation Aid Included in Resources		303,785
Total Formula Resources		10,910,062

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2024/25 school year, State Aid was calculated using 2023/24 numbers

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2025/26 STATE AID CERTIFICATION

CROSS COUNTY COMMUNITY SCHOOLS (72-0015-000)

STATE AID CALCULATION

Equalization Aid	0
Net Option Funding	60,489
Allocated Income Tax Funds	62,464
Community Achievement Plan Aid	0
Foundation Aid Included in Resources	303,785
Foundation Aid Outside of Resources	202,523
Total State Aid Calculated	629,261
Prior Year (2024/25) State Aid Correction	(5,710)
Total State Aid	**623,551**
Carryover Adjustment from years prior to 2025/26	0

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2024/25 school year, State Aid was calculated using 2023/24 numbers

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2025/26 PROPERTY TAX REQUEST AUTHORITY CERTIFICATION

CROSS COUNTY COMMUNITY SCHOOLS (72-0015-000)

Total Certified Property Tax Request Authority	$6,388,281
Additional Base Growth % Allowed with Board Approval	7 %
Additional Property Tax Request Authority Allowed with Board Approval	$520,643
Maximum Certified Property Tax Request Authority Including Board Approved Amount	$6,908,924

SECTION A TOTAL BASE REVENUE CALCULATION

2024/25 Property Tax	$5,722,345
2022/23 Other Non-Property Tax	$450,689
2023/24 SPED	$538,603
2024/25 TEEOSA	$726,122
TOTAL BASE REVENUE CALCULATION	**$7,437,759**

SECTION B TOTAL BASE GROWTH PERCENTAGE

Base Growth	3.0000 %
Membership Growth	0.0000 %
LEP Growth	0.0000 %
Poverty Growth	0.0000 %
TOTAL BASE GROWTH RATE PERCENTAGE	**3.0000 %**

SECTION C TOTAL CALCULATED REVENUE CAP FOR 2025/26

(Section A Total x Section B Total)

TOTAL REVENUE CAP	**$7,660,892**

SECTION D TOTAL PROPERTY TAX REQUEST AUTHORITY FOR 2025/26

(Section C Total Revenue Cap minus sum of items listed in this section)

2023/24 Other Non-Property Tax (minus)	$507,957
2024/25 SPED (minus)	$605,122
2025/26 TEEOSA (minus)	$623,551
2024/25 Unused Property Tax Authority (add)	$464,019
TOTAL CERTIFIED PROPERTY TAX REQUEST AUTHORITY	**$6,388,281**

SECTIONS E - G ADDITIONAL BOARD APPROVAL INFORMATION

Additional Base Growth % Allowed with Board Approval	7 %
Additional Property Tax Authority Allowed with Board Approval	$520,643
ALMAXIMUM CERTIFIED PROPERTY TAX REQUEST AUTHORITY INCLUDING BOARD APPROVED	**$6,908,924**

Some numbers may be rounded for presentation. For program contacts and additional information on how data was calculated visit **www.education.ne.gov/fos/budgeting-school-district/property-tax-authority**

06/09/2025

2025/26 Approved
Requests Relative to the Budgeting Provisions of the Tax Equity & Educational Opportunities Support Act at the August 8, 2025 State Board Meeting

Recommendation 1
Interfund Loan [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved
10-0069	Ravenna Public Schools	$417,870
10-0069	Ravenna Public Schools	$1,500,000

Recommendation 2
Native American Impact Aid [Section 79-1028.01(1)(n)]

County-District Number	School District Name	Amount to be Approved	School Year
55-0505	Isanti Community Schools	$5,500,000	2025/26
87-0016	UMÓⁿHOⁿ Nation Public Schools	$11,200,000	2025/26

Recommendation 3
Reimbursement for Wards of the Court [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved
41-0504	Aurora Public Schools	$25,000

Recommendation 4
Retirement Contribution Increase [Section 79-1028.01(1)(e)&(f)]

County-District Number	School District Name	Amount to be Approved
01-0018	Hastings Public Schools	$985,300
01-0090	Adams Central Public Schols	$411,013
02-0018	Elgin Public Schools	$70,411
02-0115	Summerland Public Schools	$141,613
05-0071	Sandhills Public Schools	$47,572
09-0010	Ainsworth Public Schools	$133,179
10-0007	Kearney Public Schools	$1,842,260
10-0009	Elm Creek Public Schools	$99,411
10-0069	Ravenna Public Schools	$136,020
11-0020	Lyons-Decatur Public Schools	$97,654
12-0502	East Butler Public School District	$133,643
13-0032	Louisville Public Schools	$150,757
13-0097	Elmwood-Murdock Public Schools	$139,685
19-0058	Clarkson Public Schools	$70,163
21-0089	Arnold Public Schools	$69,663
21-0180	Callaway Public Schools	$81,042
23-0002	Chadron Public Schools	$272,459
24-0004	Overton Public Schools	$87,514
24-0011	Cozad Public Schools	$237,241
24-0020	Gothenburg Public Schools	$281,332
27-0062	Scribner-Snyder Community Schools	$87,650

Recommendation 4 (Continued)
Retirement Contribution Increase [Section 79-1028.01(1)(e)&(f)]

County-District Number	School District Name	Amount to be Approved
27-0594	Logan View Public Schools	$173,649
28-0001	Omaha Public Schools	$14,558,461
28-0054	Ralston Public Schools	$898,083
28-0059	Bennington Public Schools	$968,219
30-0025	Fillmore Central Public Schools	$162,459
32-0125	Medicine Valley Public Schools	$67,605
34-0100	Diller-Odell Public Schools	$91,374
36-0044	Stuart Public Schools	$72,105
37-0030	Elwood Public Schools	$79,163
39-0060	Central Valley Public Schools	$144,977
40-0002	Grand Island Public Schools	$2,626,250
40-0126	Doniphan-Trumbull Public Schools	$165,887
41-0504	Aurora Public Schools	$483,392
45-0007	O'Neill Public Schools	$241,341
45-0239	West Holt Public Schools	$208,105
50-0503	Minden Public Schools	$249,417
54-0013	Creighton Community Public Schools	$109,022
54-0501	Niobrara Public Schools	$95,039
55-0001	Lincoln Public Schools	$11,087,035
55-0161	Raymond Central Public Schools	$207,838
55-0505	Isanti Community Schools	$117,410
56-0037	Hershey Public Schools	$154,029
61-0004	Central City Public Schools	$235,686
65-0011	Superior Public Schools	$135,365
66-0111	Nebraska City Public Schools	$481,854
69-0044	Holdrege Public Schools	$310,820
71-0001	Columbus Public Schools	$1,068,538
72-0015	Cross County Community Schools	$120,136
72-0032	Shelby-Rising City Public Schools	$126,324
76-0002	Crete Public Schools	$619,875
77-0037	Gretna Public Schools	$1,816,425
78-0072	Mead Public Schools	$89,355
78-0107	Cedar Bluffs Public Schools	$137,501
80-0005	Milford Public Schools	$226,852
87-0013	Walthill Public Schools	$134,032
87-0016	UMÓⁿHOⁿ Nation Public Schools	$374,521
89-0024	Arlington Public Schools	$139,521
90-0595	Winside Public Schools	$95,635
91-0047	Blue Hill Community Schools	$108,517

Recommendation 5
Short-Term Borrowings [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved
41-0504	Aurora Public Schools	$1,000,000

Nebraska Department of Education
School Finance & Organization Services

*****Request for Retirement Contribution Increase Expenditure Exclusion*****

April 30th, 2025

Nebraska Department of Education
School Finance & Organization Services

RE: 2025/26 Retirement Contribution Increase
Cross Count Community School 72-0015

The school district is seeking approval from the State Board of Education for the Retirement Contribution Increase Expenditure Exclusion. The estimated increase in expenditures for the 2025/26 school fiscal year is shown below.

I understand if the State Board of Education approves the request, the school district will report the amount on Schedule A of the 2025/26 School District Budget Form. I also understand the approved amount will be part of the total amount from Schedule A that will be reported by the school district on Line B-130 of the 2025/26 LC-2.

Round to the Nearest Dollar		
2025/26 Staff Salaries Subject to Retirement	1.10	3,927,250
Retirement Contribution Increase at 9.88% *[Multiply amount on Line 1.10 by .0988)*	1.20	388,012
Retirement Contribution Increase at 7.35% *[Multiply amount on Line 1.10 by .0735]*	1.30	288,653
Requested Retirement Contribution Increase Expenditure Exclusion *[Subtract amount on Line 1.30 from amount on Line 1.20]*	**1.40**	**99,359**

Applicable percentages are stated in state statute §79-958 and 79-1028.1(e).

Please feel free to contact me if you have any questions related to this request.

Sincerely,

Brent Hollinger
Cross Count Community School 72-0015

Rev. Feb 2025

Notice for Cross County Community Schools Board of Education Hearings and Meeting

The Cross County Community School Board of Education will hold a public hearing for the Annual Budget Hearing on Monday, September 8, 2025, at 6:45 PM and the Annual Tax Rate Hearing at 6:55 PM or at conclusion of Budget Hearing. The regular Board of Education meeting will follow at 7:00 PM or at conclusion of Tax Rate Hearing. The hearings and meeting are open to the public and held in the Media Center of Cross County Community Schools located at 1270 123rd Road, Stromsburg, NE. A copy of the agendas, kept continuously current, are available for public inspection in the office of the Superintendent.

Cindy Nyberg, Secretary

ZNEZ

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

28 day of August, 2025

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me

this 2 day of Sept, 2025.

Sandra Thompson
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2026

over for notice

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss
POLK COUNTY

I, Beth Sparrow

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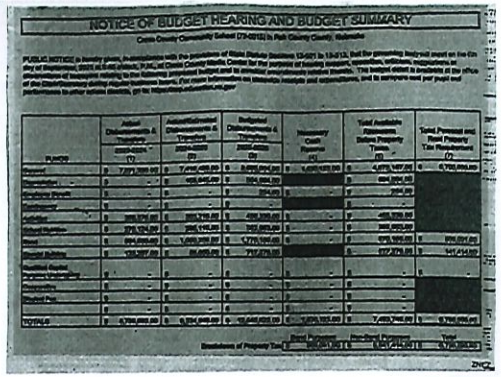
this 2 day of Sept, 2025

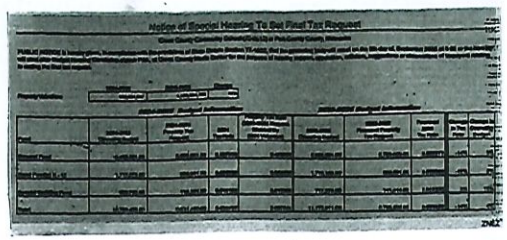
Sandra Thompson
Notary Public

Printer's fee $ _____
Affidavit fee $ _____

GENERAL NOTARY - State of Nebraska
SANDRA THOMPSON
My Comm. Exp. February 18, 2026

over for notice


NOTICE OF BUDGET HEARING AND BUDGET SUMMARY


Notice of Special Hearing To Set Final Tax Request

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

INPUT ↓

County-District #:	72-0015	
Name of School:	Cross County Community School	
Name of County:	Polk County	*Do not include the word "County"*
Class:	II	
Current School District Taxable Value	1,128,094,195	*From County Assessor Certifi*
Prior School District Taxable Value	953,564,017	*From Prior Year Budget, Cove*
Prior Year TOTAL Property Tax Request	6,631,436.00	*From Prior Year Budget, Cove*
Prior Year Property Tax Request - All Other Purposes ONLY	5,722,345.00	*From Prior Year Budget, Cove*
Prior Year Levy Rate	0.695437	*Prior Year total levy set by Cc*
School District Real Growth Value	6,890,823.00	*From County Assessor Certifi*
School District Prior Year Total Real Property Valuation	953,564,017.00	*From County Assessor Certifi*
Hearing Held On:		
Day of month:	8th	
Month:	September	
Year:	2025	
Time:	6:45	
A.M. or P.M.:	P.M.	
Location of Hearing:	Cross County Media Center	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	8th	
Month:	September	
Year:	2025	
Time:	6:55 or the hearing will start after Budget Hearing Concludes	
A.M. or P.M.:	P.M.	
Location of Hearing:	Cross County Media Center	