2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 28-0010 **Class #: 3**

Elkhorn Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Douglas 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	$ -	$ 82,016,292.00	$ 82,016,292.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 30,303,030.00		$ 30,303,030.00
Special Building Fund	$ -	$ 179,798.00	$ 179,798.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 30,303,030.00	$ 82,196,090.00	$ 112,499,120.00

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

$ 353,375,000.00	Principal
$ 121,415,214.36	Interest
$ 474,790,214.36	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 11,828,386,370

*(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 # 28-0010
Elkhorn 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	55,565,348.00	105,589,326.00	81,196,130.00	186,785,456.00	26,689,374.00	130,219,766.00	156,909,140.00	29,876,316.00	186,785,456.00
Depreciation	1,505,512.00	1,505,512.00		1,505,512.00			1,505,512.00		1,505,512.00
Employee Benefit	138,786.00	750,000.00		750,000.00			750,000.00	-	750,000.00
Contingency	-	-		-			-		-
Activities	1,485,841.00	4,350,000.00		4,350,000.00			3,850,000.00	500,000.00	4,350,000.00
School Nutrition	2,700,000.00	9,040,000.00		9,040,000.00			8,140,000.00	900,000.00	9,040,000.00
Bond	31,644,289.00	98,695,789.00	30,000,000.00	128,695,789.00			97,973,154.00	30,722,635.00	128,695,789.00
Special Building	20,050,000.00	40,350,000.00	178,000.00	40,528,000.00			40,528,000.00		40,528,000.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	348,877.00	550,877.00		550,877.00			550,877.00	-	550,877.00
				-					-
TOTAL ALL FUNDS	113,438,653.00	260,831,504.00	111,374,130.00	372,205,634.00	26,689,374.00	130,219,766.00	310,206,683.00	61,998,951.00	372,205,634.00

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)	81,196,130.00	30,000,000.00	178,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	820,162.00	303,030.00	1,798.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	82,016,292.00	30,303,030.00	179,798.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 20,906,625.00	**$ 6,080,500.00**

COUNTY TREASURER'S BALANCE, 9-1-2025			
500,000.00	100,000.00	50,000.00	-

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	65,692,055.00	150,833,213.00	52,772,716.00	203,605,929.00	24,874,390.00	123,166,191.00	148,040,581.00	55,565,348.00
Depreciation	3,270,705.00	3,820,705.00		3,820,705.00			2,315,193.00	1,505,512.00
Employee Benefit	150,286.00	638,786.00		638,786.00			500,000.00	138,786.00
Contingency	-	-		-			-	-
Activities	1,861,841.00	4,985,841.00		4,985,841.00			3,500,000.00	1,485,841.00
School Nutrition	3,546,053.00	9,861,500.00		9,861,500.00			7,161,500.00	2,700,000.00
Bond	27,765,210.00	32,415,045.00	29,935,000.00	62,350,045.00			30,705,756.00	31,644,289.00
Special Building	51,773,485.00	96,900,075.00	1,419,000.00	98,319,075.00			78,269,075.00	20,050,000.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	344,377.00	548,877.00		548,877.00			200,000.00	348,877.00
				-				-
TOTAL ALL FUNDS	154,404,012.00	300,004,042.00	84,126,716.00	384,130,758.00	24,874,390.00	123,166,191.00	270,692,105.00	113,438,653.00

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	
$	**9,600,800.00**

County-District # 28-0010

Elkhorn 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	56,580,684.00	115,841,980.00	83,110,751.00	198,952,731.00	20,233,614.00	113,027,062.00	133,260,676.00	65,692,055.00
Depreciation	4,215,193.00	6,188,861.00		6,188,861.00			2,918,156.00	3,270,705.00
Employee Benefit	149,329.00	646,992.00		646,992.00			496,706.00	150,286.00
Contingency	-	-		-			-	-
Activities	1,590,201.00	4,518,809.00		4,518,809.00			2,656,968.00	1,861,841.00
School Lunch	3,672,074.00	10,394,124.00		10,394,124.00			6,848,071.00	3,546,053.00
Bond	23,012,120.00	49,509,324.00	27,700,279.00	77,209,603.00			49,444,393.00	27,765,210.00
Special Building	5,414,659.00	77,724,466.00	959,137.00	78,683,603.00			26,910,118.00	51,773,485.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	435,959.00	687,573.00		687,573.00			343,196.00	344,377.00
				-				-
TOTAL ALL FUNDS	$ 95,070,219.00	265,512,129.00	111,770,167.00	377,282,296.00	20,233,614.00	113,027,062.00	222,878,284.00	154,404,012.00

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	
$	**9,493,406.00**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Elkhorn Public Schools**
ADDRESS	**20650 Glenn St**
CITY & ZIP CODE	**Elkhorn, NE 68022**
TELEPHONE	**402-289-2579**
WEBSITE	**www.elkhornweb.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Amy Parks	Bary Habrock	Heather Shepard
TITLE /FIRM NAME	Chairperson	Superintendent	Chief Financial Officer
TELEPHONE		402-289-2579	402-289-2579 ext 10205
EMAIL ADDRESS	aparks@epsne.org	bhabrock@epsne.org	hshepard@epsne.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

Elkhorn Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 78,066,418.77
*(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

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
356,213,995.00	/	10,816,329,135.00	=	3.29 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 5.29 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 4,129,713.55

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 82,196,132.32**
(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) $ 82,196,090.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Elkhorn Public Schools — Douglas

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Omaha Public Schools/ Lincoln Public Schools, & Various other districts including Elkhorn	6/10/02 - open; update effective 9/1/09 - open (will close after federal audit)	NE Schools Medicaid Consortium - enables school districts to jointly prepare, document, & submit claims for reimbursement from the federal government for medicaid admin outreach services.
City of Elkhorn (now Omaha) & Elkhorn Public Schools	3/11/03 - open	Construction/ operation of community center
Various NE districts including Elkhorn & Various NE ESU's (Power School Consortium)	9/1/24 - 8/31/25 & 9/1/23 - 8/31/24	Jointly providing technology services such as student data services through PowerSchool software
Various NE educational entities including Elkhorn & ESU#5 (SE NE Distance Learning Educational Entities)	9/1/19 - open (annual renewal unless written notice)	Jointly providing internet access
Douglas County, SID 609 & Elkhorn Public Schools	6/13/23 - open	Improvements of 216th St.
SID 493, SID 495, SID 496, SID 549, SID 555 and Elkhorn Public Schools	4/1/17 - 3/31/32	Maintenance of improvements for the use of students, staff & general public on Lot 101 located by Manchester Elementary
SID 582 & Elkhorn Public Schools	July 2019 - open	Road work & maintenance on Purple Martin Pkwy - new elementary & middle school
Douglas County & Elkhorn Public Schools	July 2018 - open	Road work & maintenance on George Miller Pkwy - new high school
City of Omaha & Elkhorn Public Schools	8/16/22 - 8/31/25, 8/12/25 - 8/12/26	School Resource Officer for 22-23, 23-24 & 24-25 School Years, School Resource Officer for 25-26 School Year
City of Omaha & Elkhorn Public Schools	7/26/24 - 7/31/25, 6/18/25 - 8/12/26	School Resource Officer for 24-25 School Year, School Resource Officer for 25-26 School Year
Douglas County & Elkhorn Public Schools	8/10/21 - 8/31/23, 8/10/2023 - 7/31/2026	Elkhorn Middle Schools resource officers
Douglas County & Elkhorn Public Schools	9/1/23 - 8/31/24, 9/1/24 - 8/31/25	Coordination of outreach to health providers in the metro Omaha areas regarding early intervention services
NE DHHS & Elkhorn Public Schools	4/1/22 - 3/31/27	Early Development Network Home & Community-Based Services Coordination
The Learning Community of Douglas & Sarpy Counties and Elkhorn Public Schools	5/1/23 - 8/2/24, 6/7/24 - 7/31/26	Extended Summer Learning Program
NDE, Nebraska VR, Elkhorn Public Schools, Madonna Rehabilitation, NCBVI, ATP & the Division of	8/1/22 - 5/31/23, 7/1/23 - 6/30/26	Project SEARCH Academy
Douglas County, SID 613 and Elkhorn Public Schools	3/7/24 -	Shared costs in design, construction & maintenance at Iron Bluff Subdivision and the new EPS Elementary
Douglas County, SID 629 and SID 613 and Elkhorn Public Schools	7/8/24 -	Shared costs for Roundabout Improvements connecting Kensington Park and Iron Bluff

Douglas County, SID 609, the Calvin P. Paasch Revocable Trust, Calarosa HOA and Elkhorn Public Schools	2/13/24 -	Shared costs for improvements related to Calarosa Lots 1-141 and Outlots B, and D-G
The Learning Community of Douglas & Sarpy Counties and Elkhorn Public Schools	9/1/24 - 8/31/27	Elementary Learning Center Programming
Southwest Public Schools and Elkhorn Public Schools	Jan 2025 - June 30, 2025	Education Services for Student
Gering Public Schools and Elkhorn Public Schools	12/20/24 - 7/1/25	Education Services for Student

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Elkhorn Public Schools	**Douglas**
SUBDIVISION NAME	COUNTY

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 28-0010

Elkhorn 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**	$ 2,826,134.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 2,826,134.00

Elkhorn 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	82,016,292.00	30,303,030.00	179,798.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	30,303,030.00		-
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)**	-	30,303,030.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	82,016,292.00	-	179,798.00	-
14	Assessed Valuation	11,828,386,370	11,828,386,370	11,828,386,370	11,828,386,370
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.693385	0.000000	0.001520	0.000000
16	Total Levy for Compliance	0.694905			

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	$ 82,016,292.00	$ 11,828,386,370	0.693385
Special Building Fund	$ 179,798.00	$ 11,828,386,370	0.001520
Bond Fund	$ 23,972,913.00	$ 11,828,386,370	0.202673
Bond Fund- Post 2022 issues	$ 6,330,117.00	$ 11,790,609,860	0.053688
Bond Fund	$ -	$ 11,828,386,370	0.000000
QCPUF Fund	$ -	$ 11,828,386,370	0.000000
QCPUF Fund	$ -	$ 11,828,386,370	0.000000
	$ -	$ 11,828,386,370	0.000000
	$ -	$ 11,828,386,370	0.000000
	$ -	$ 11,828,386,370	0.000000
	$ -	$ 11,828,386,370	0.000000
	$ -	$ 11,828,386,370	0.000000
	$ -	$ 11,828,386,370	0.000000
Total	$ 112,499,120.00		$ 0.951266

Must agree to Cover

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

Superintendent Pay Transparency Notice— Approved Contract (Dr. Bary Habrock)

Notice is hereby given that Douglas County School District 0010 (Elkhorn Public Schools) has approved a Superintendent employment contract at the board n
June 10, 2024 at 6:30pm at the Administration Building Board Room located at 20650 Glenn St, Elkhorn, NE

After the 2025/26 school year, how many years remain on the contract: 1

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

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 287,523.00	$ 287,523.00	**$ 575,046.00**
Compensation for activities outside of the regular salary:			
● *Extended contracts / Activities outside of regular salary*			$ -
● *Bonus/Incentive/Performance Pay*			$ -
● *Stipends*	$ 20,845.42	$ 20,845.42	$ 41,690.84
● *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
● *Insurances (Health, Dental, Life, Long Term Disability)*	$ 28,660.26	$ 28,904.87	$ 57,565.13
● *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*	$ 49,356.95	$ 49,356.95	$ 98,713.90
● *IRS value of housing allowance*			$ -
● *IRS value of vehicle allowance*			$ -
● *Additional leave days*	$ 5,508.10	$ 5,508.10	$ 11,016.20
● *Annuities*			$ -
● *Service credit purchase*			$ -
● *Association / Membership dues*	$ 900.00	$ 900.00	$ 1,800.00
● *Cell Phone/Internet reimbursement*			$ -
● *Relocation reimbursement*			$ -
● *Travel allowance/reimbursement*			$ -
● *Mileage Allowance*			$ -
● *Educational tuition assistance*			$ -
● *All other benefit costs not mentioned above*			$ -
Totals:	**$ 392,793.73**	**$ 393,038.34**	**$ 785,832.07**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

for Douglas County School District 0010 (Elkhorn Public Schools)

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

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

General Fund:	$ 82,016,292.00
Bond Fund:	$ 30,303,030.00
Special Building Fund:	$ 179,798.00

2. The total assessed value of property differs from last year's total assessed value by 9.36 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 0.924721 per $100 of assessed value.

4. Elkhorn Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.951266 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Elkhorn Public Schools will increase (decrease) last year's budget by -12.35 percent.

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

Motion by J. Shatel, seconded by R. Vokt to adopt the above Resolution.

Voting yes were:	Voting no were:
R. Vokt	
N. Rogic-Greufe	
M. Wortman	
S. Ringenberg	
J. Shatel	
A. Parks	

Dated this 8th day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elkhorn Public Schools (28-0010) in Douglas County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September, 2025 at 6:00 o'clock, PM, at Elkhorn Public Schools, 20650 Glenn St, Elkhorn, NE 68022 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	$ 133,260,676.00	$ 148,040,581.00	$ 156,909,140.00	$ 29,876,316.00	$ 105,589,326.00	$ 82,016,292.00
Depreciation	$ 2,918,156.00	$ 2,315,193.00	$ 1,505,512.00		$ 1,505,512.00	
Employee Benefit	$ 496,706.00	$ 500,000.00	$ 750,000.00	$ -	$ 750,000.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 2,656,968.00	$ 3,500,000.00	$ 3,850,000.00	$ 500,000.00	$ 4,350,000.00	
School Nutrition	$ 6,848,071.00	$ 7,161,500.00	$ 8,140,000.00	$ 900,000.00	$ 9,040,000.00	
Bond	$ 49,444,393.00	$ 30,705,756.00	$ 97,973,154.00	$ 30,722,635.00	$ 98,695,789.00	$ 30,303,030.00
Special Building	$ 26,910,118.00	$ 78,269,075.00	$ 40,528,000.00		$ 40,350,000.00	$ 179,798.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 343,196.00	$ 200,000.00	$ 550,877.00	$ -	$ 550,877.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 222,878,284.00	$ 270,692,105.00	$ 310,206,683.00	$ 61,998,951.00	$ 260,831,504.00	$ 112,499,120.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 30,303,030.00	$ 82,196,090.00	$ 112,499,120.00

Notice of Special Hearing To Set Final Tax Request

Elkhorn Public Schools (28-0010) in Douglas County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of, September 2025 at 6:00 o'clock PM, at Elkhorn Public Schools, 20650 Glenn St, Elkhorn, NE 68022 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	10,816,329,135	11,828,386,370	9%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	148,047,799.00	75,746,418.77	0.700297	0.640378	156,909,140.00	82,016,292.00	0.693385	-1%	6%
Bond Fund(s) K - 12 PRE 2022	96,134,913.01	28,280,000.00	0.261457	0.239086	97,973,154.00	23,972,913.00	0.202673	-22%	2%
Bond Fund(s) K - 12 POST 2022		3,033,131.00	0.028081	0.025643		6,330,117.00	0.053688	91%	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	94,350,000.00	2,320,000.00	0.021449	0.019614	40,528,000.00	179,798.00	0.001520	-93%	-57%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
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	338,532,712.01	109,379,549.77	1.011245	0.924721	295,410,294.00	112,499,120.00	0.951266	-6%	-13%

Omaha World-Herald

Advertising Affidavit

Account Number: 1013755
Date: September 03, 2025
E-mail
kperchal@epsne.org

ELKHORN PUBLIC SCHOOLS
20650 GLENN STREET
ELKHORN, NE 68022

Date	Category	Description	Ad Size	Total Cost
9/3/2025	Legal Display Ads		6 x 3.50 IN	177.39

Published by

the Omaha World Herald

I, (the undersigned) an authorized representative of the **Omaha World Herald**, a newspaper published in **Omaha, Douglas County, Nebraska**, do certify that the annexed notice was published in said newspaper on the following dates:

09/03/2025

The first insertion being given ... **9/3/2025**

Newspaper reference: **0000440857-01**

Cols: 6.00 **ad width:** 10.09 **ad depth:** 3.50

Sworn to and subscribed before me this
Wednesday, September 3, 2025

Billing Representative

Notary Public

RICHARD A HUNDLEY
NOTARY PUBLIC
REG. #7904041
COMMONWEALTH OF VIRGINIA
MY COMMISSION EXPIRES JANUARY 31, 2028

State of Virginia
County of Hanover
My Commission expires

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Employee Benefit	$ 496,706.00	$ 500,000.00	$ 750,000.00	$ -	$ 750,000.00	
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	$ -	$ -	$ -	$ -	$ -	
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ZNEZ

Omaha World-Herald

Advertising Affidavit

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Date: September 03, 2025
E-mail
kperchal@epsne.org

ELKHORN PUBLIC SCHOOLS
20650 GLENN STREET
ELKHORN, NE 68022

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Published by

the Omaha World Herald

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09/03/2025

The first insertion being given ... **9/3/2025**

Newspaper reference: **0000440856-01**

Cols: 6.00 **ad width:** 10.09 **ad depth:** 2.75

Sworn to and subscribed before me this
Wednesday, September 3, 2025

Billing Representative

Notary Public

RICHARD A HUNDLEY
NOTARY PUBLIC
REG. #7904041
COMMONWEALTH OF VIRGINIA
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State of Virginia
County of Hanover
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Notice of Special Hearing To Set Final Tax Request

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Bond Fund(s) K-12 POST 2022		3,033,131.00	0.028081	0.025643		6,330,117.00	0.053688	91%	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	94,350,000.00	2,320,000.00	0.021449	0.019614	40,528,000.00	179,798.00	0.001520	-93%	-57%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000			0.000000	#DIV/0!	0
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	338,532,712.01	109,379,549.77	1.011245	0.924721	295,410,294.00	112,499,120.00	0.951266	-6%	-13%

ZNEZ

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

TO: Whom it May Concern

TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS

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]
10 Elkhorn	3	28-0010	00-9000	11,828,386,370	356,213,995	10,816,329,135	3.30%

** 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 Michael J. Goodwillie, Douglas County Assessor/Register of Deeds 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.



August 20, 2025

CC: County Clerk, Douglas 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.

Nebraska Dept. of Revenue
Property Assessment Division

School District Taxable Value Report
School Schedule
See instructions

Report : Fwschval

County Assessor shall file with the Property Tax Administrator **on or before August 20, 2025**

County Number	County Name	Tax Year
28	DOUGLAS	2025

*Seq.#	School District Name and Number	Class	SCHOOL CODES: Basesch	Unif/LC	U/L
1	OMAHA 1	5	28-0001	00-9000	L

	PROPERTY TYPE		TOTAL TAXABLE VALUE (include homestead exemptions)	Number of Acres	
	PERSONAL PROPERTY				
1	Commercial & Indust. Personal	1	1,036,156,185		
2	Agric. Machinery & Equip. Personal	2	1,157,100		
3a	Railroad Personal	3a	26,842,995		
3b	Public Service Co. Personal	3b	314,334,275		
	REAL PROPERTY				
4a	Railroad Real	4a	195,480,260		
4b	Public Service Co. Real	4b	112,708,755		
5	Residential land	5	2,572,112,315		
6	Residential improvements	6	21,143,046,955		
7	Commercial land	7	1,456,879,100		
8	Commercial improvements	8	6,480,927,410		
9	Industrial land	9	278,352,400		
10	Industrial improvements	10	913,783,800		
11	Recreational land	11	0		
12	Recreational improvements	12	0		
13a	Agland Irrigated	13a	519,840	84.31	
13b	Agland Dryland	13b	30,561,860	5,066.76	
13c	Agland Grassland	13c	8,709,920	3,579.50	
13d	Agland Wasteland	13d	47,130	162.99	
13e	Agland Other (not road/ditch)	13e	1,852,925	808.95	
13f	Ag-Farm site land	13f	3,660,560	241.90	
13g	Ag-Homesite land	13g	4,344,850	171.50	
13h	Non-AgUse land	13h	0	0.00	
14a	Ag-Dwelling, garage, etc.	14a	71,620,845		
14b	Ag-Outbuildings	14b	1,042,655		
15	Mineral Interests	15	0		
16	* TOTAL VALUATION	16	34,654,142,135		

*Seq.#	School District Name and Number	Class	SCHOOL CODES: Basesch	Unif/LC	U/L
2	ELKHORN 10	3	28-0010	00-9000	L

	PROPERTY TYPE		TOTAL TAXABLE VALUE (include homestead exemptions)	Number of Acres	
	PERSONAL PROPERTY				
1	Commercial & Indust. Personal	1	126,609,230		
2	Agric. Machinery & Equip. Personal	2	1,955,340		
3a	Railroad Personal	3a	2,086,370		
3b	Public Service Co. Personal	3b	8,398,005		
	REAL PROPERTY				
4a	Railroad Real	4a	15,697,500		
4b	Public Service Co. Real	4b	2,849,670		
5	Residential land	5	1,202,541,260		
6	Residential improvements	6	7,909,164,065		
7	Commercial land	7	561,225,200		
8	Commercial improvements	8	1,811,958,100		
9	Industrial land	9	10,239,100		
10	Industrial improvements	10	54,557,700		
11	Recreational land	11	0		
12	Recreational improvements	12	0		
13a	Agland Irrigated	13a	13,386,785	1,823.21	
13b	Agland Dryland	13b	36,527,355	5,848.03	
13c	Agland Grassland	13c	4,972,935	1,981.54	
13d	Agland Wasteland	13d	74,680	257.78	
13e	Agland Other (not road/ditch)	13e	1,421,095	311.35	
13f	Ag-Farm site land	13f	5,194,530	211.05	
13g	Ag-Homesite land	13g	3,723,750	94.50	
13h	Non-AgUse land	13h	0	0.00	
14a	Ag-Dwelling, garage, etc.	14a	55,255,615		
14b	Ag-Outbuildings	14b	548,085		
15	Mineral Interests	15	0		
16	* TOTAL VALUATION	16	11,828,386,370		

*Sequence Numbers for State's use only RETAIN COPIES FOR YOUR FILES NDR PAD School District Taxable Value Report Authorized by Neb. Rev. Stat. § 79-1016 96-233-2003 Rev 7/25

ELKHORN PUBLIC SCHOOLS

Heather Shepard <hshepard@epsne.org>

Re: Ag Valuation

1 message

PETE ECKERMAN <pete.eckerman@douglascounty-ne.gov> Thu, Aug 28, 2025 at 10:00 AM
To: "Michael J. Goodwillie (DC ASR/ROD)" <michael.goodwillie@douglascounty-ne.gov>, Heather Shepard <hshepard@epsne.org>

Hi Heather

Please see Elkhorn Schools page from the 2025 School Aid Report

It has a breakdown of AGLand which is at 75% of market value

You will need to take 13a thru 13e and multiply by 0.67 to figure your 50% value for your bond portion

If you have any questions, please let me know

Thanks
Pete

4024 444 8190 Direct

On Thu, Aug 28, 2025 at 8:38 AM Michael J. Goodwillie (DC ASR/ROD) <michael.goodwillie@douglascounty-ne.gov> wrote:

> Can we get the Elkhorns their ag value and ag value x .67 for their bond?
>
> ---------- Forwarded message ---------
> From: **Heather Shepard** <hshepard@epsne.org>
> Date: Thu, Aug 28, 2025 at 8:35 AM
> Subject: Re: Ag Valuation
> To: Michael J. Goodwillie (DC ASR/ROD) <michael.goodwillie@douglascounty-ne.gov>
>
> Good morning, MIchael - last year our certification document included the ag valuation that I needed to adjust for on my post 2022 bond levy - I am not seeing that language on this year's certification - can you please provide me with that information? thank you

property valuation from the prior year.
***The school district taxable value includes agricultural or horticultural land value for LB 2 bond tax purposes in the amount of: $44,378,955*

ELKHORN PUBLIC SCHOOLS
MINUTES OF BOARD OF EDUCATION
REGULAR MEETING
SEPTEMBER 8, 2025

Advanced notice of the Board Meeting was published in the Omaha World Herald on September 2, 2025. The advanced notice for the Special Hearings on the Tax Request and Budget were posted in the Omaha World Herald on September 3, 2025.

Annual Budget Public Hearing –The hearing was called to order at 6:00 pm. Members present: A. Parks, S. Ringenberg, N. Rogic-Greufe, J. Shatel. R. Vokt, and M. Wortman. President A. Parks noted that the meeting was governed by the Open Meetings Act, a copy of which is posted in the Board Room of the District Office. Chief Financial Officer H. Shepard gave a presentation on the proposed 2025-26 budgets. At least three copies of the presentation budget summary and full District budget were made available to the public. Time was allowed for public comment on the proposed 2025-26 Budget including the General Fund, Bond Fund, Activity Fund, Student Fee Fund, School Nutrition Fund, Depreciation Fund, Special Building Fund and Employee Benefit Fund. The hearing was closed at 6:17 PM.

Annual Levy Hearing –The hearing was called to order at 6:17 PM. Members present: A. Parks, S. Ringenberg, N. Rogic-Greufe, J. Shatel, R. Vokt, and M. Wortman. President A. Parks noted that the meeting was governed by the Open Meetings Act, a copy of which is posted in the Board Room of the District Office. Chief Financial Officer H. Shepard was available for questions on the proposed 2025-26 property tax requests. Time was allowed for public comment on the proposed 2025-26 System-wide Property Tax Request for the General Fund, Special Building Fund, and Bond Fund. The hearing was closed at 6:20 PM.

The Regular Meeting of the Elkhorn Public Schools Board of Education was called to order at 6:30 PM. Members present: A. Parks, S. Ringenberg, N. Rogic-Greufe, J. Shatel, R. Vokt, and M. Wortman. President A. Parks noted that the meeting was governed by the Open Meetings Act, a copy of which is posted in the Board Room of the District Office.

The meeting began with public comment being offered. During the "Good News Report," R. Vokt stated that in recently released US News and World Report rankings, EPS high schools were named the Top 3 high schools in Nebraska! We are proud of this recognition as it highlights the hard work of every student, the commitment of every EPS educator to ensuring high levels of learning for each student, and the support of our community as we continue to build a culture of educational excellence. Also, EVVMS teachers Dan Fellman and Brittney Peterson were recognized for their quick action and saved a student's life when they performed the Heimlich maneuver after he signaled he was choking. Thanks to their quick and decisive actions, the choking hazard was removed and, after a doctor visit, the student was able to return to school. Thank you to Dan and Brittney for their quick action and attention! Additionally, AP Scholars from the 2024-25 school year were recently announced, naming 265 EPS students as "AP Scholar" for received scores of 3 or higher on three or more AP Exams, 137 EPS students as "AP Scholar with Honors" for receiving an average score of at least 3.25 on all AP Exams, and scores of 3 or higher on four or more of these exams, and 216 EPS students as "AP Scholar with Distinction" for receiving an average score of at least 3.5 on all AP Exams taken, and scores of 3 or higher on five or more of these exams. Congratulations to all who earned these academic recognitions! Lastly, ESHS AP Biology teacher Tristan Manasek was recently awarded the UNO 2024-25 Outstanding Dual Enrollment Instructor Award as presented by Mary Clare Liescheski. UNO Dual Enrollment recognizes one outstanding educator each year, and Mrs. Manasek was nominated by four of her students last year!

It was moved by M. Wortman and seconded by N. Rogic-Greufe to approve the Consent Agenda items including: approval of agenda, approval of minutes for Monday, August 11, 2025 and approval of September bills for payment.

VOTE: A. Parks - yes; J. Shatel – yes; S. Ringenberg – yes, M. Wortman – yes; R. Vokt – yes; N. Rogic-Greufe - yes

It was moved by N. Rogic-Greufe and seconded by S. Ringenberg to approve the appointment of Shannon Colling for the 2025-26 school year.

VOTE: S. Ringenberg – yes; N. Rogic-Greufe – yes; M. Wortman – yes; R. Vokt – yes; A. Parks – yes; J. Shatel – yes

It was moved by S. Ringenberg and seconded by J. Shatel to approve a General Fund Budget for the 2025-2026 school year in the amount of $156,909,140, with a Cash Reserve of $29,876,316; a Special Building Fund Budget of $40,528,000; a Bond Fund Budget of $97,973,154 with a cash reserve of $30,722,635; a School Nutrition Fund Budget of $8,140,000 with a cash reserve of $900,000; an Activities Fund Budget of $3,850,000 with a cash reserve of $500,000; a Depreciation Fund Budget of $1,505,512; a Student Fee Fund Budget of $550,877 and an Employee Benefit Fund Budget of $750,000.

VOTE: A. Parks – yes; J. Shatel – yes; S. Ringenberg – yes; N. Rogic-Greufe – yes; M. Wortman – yes; R. Vokt - yes

It was moved by J. Shatel and seconded by R. Vokt to approve the Tax Request Resolution in its entirety and as presented and read by the administration in order to set the 2025-2026 tax requests for the General Fund, Bond Fund and Special Building Fund and that the Board adopts the Resolution presented and on file.

VOTE: S. Ringenberg – yes; N. Rogic-Greufe – yes; M. Wortman – yes; R. Vokt – yes; A. Parks – yes; J. Shatel – yes

The Board adjourned the meeting at 6:58 PM. The next Regular Monthly Meeting of the Board is scheduled for Monday, October 13, 2025, at 6:30 PM, in the Board Room at the District Office, 20650 Glenn Street, Elkhorn, NE 68022.

District Number: 28-0010-000
District Name: ELKHORN PUBLIC SCHOOLS
District Phone: (402)289-2579

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	123,818,255
Access to Prior Year's Unused Budget Authority [Maximum Amount: $2,353,020]	A-355	2,353,020
Total Adjusted Budget Authority	A-361	126,171,275
Total Allowable Budget Authority	A-780	126,171,275

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	156,909,140
2025/26 Special Grant Funds List	B-110	3,359,643
2025/26 Special Education Budget of Disbursements & Transfers	B-120	26,689,374
2025/26 General Fund Lid Exclusions	B-130	2,826,134
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	124,033,989
2025/26 Unused Budget Authority	B-150	2,137,286

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	15,974,622
2025/26 General Fund Expenditure Growth	B-162	2,353,020
Adjusted Unused Budget Authority	B-165	13,621,602
2025/26 Unused Budget Authority	B-170	2,137,286
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	15,758,888

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	20.00
2025/26 Total Allowable Reserves	C-180	31,381,828
2025/26 General Fund Necessary Cash Reserve	C-300	29,876,316
2025/26 Depreciation Fund Total Requirements	C-310	1,505,512
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	31,381,828

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	11,828,386,370

2025/26 Section D: Property Tax Request Authority		
2025/26 Property Tax Request Authority	D-110	92,249,034
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○ **Yes** ◉ **No**
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○ **Yes** ◉ **No**
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	92,249,034
2025/26 Property Tax Request General Fund	D-210	82,016,292
2025/26 Property Tax Request Special Building Fund	D-220	179,798
2025/26 Total Property Tax Request	D-230	82,196,090
2025/26 Unused Property Tax Request Authority	D-240	10,052,944

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	6,000,000

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: 28-0010-000
District Name: ELKHORN PUBLIC SCHOOLS
District Phone: (402)289-2579

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	3,359,643

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	57,969
Career and Technical Eduation Grants (State)	1.157	27,271
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	25,500
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	211,127
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	130,021

ESEA Title III Grants - Immigrant Education Grants	1.235	7,558
ESEA Title III Grants – Language Instruction for English Learners	1.24	34,866
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	70,000
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	81,819
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	1,836,044
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	30,000

Medicaid in Public Schools (MIPS)	1.365	125,000
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	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	440,000
*Special Supplementary Grants from City or County Governments	1.59	136,275
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	146,193
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0

District Number: 28-0010-000
District Name: ELKHORN PUBLIC SCHOOLS
District Phone: (402)289-2579

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	123,818,255
Access to Prior Year's Unused Budget Authority [Maximum Amount: $2,353,020]	A-355	2,353,020
Total Adjusted Budget Authority	A-361	126,171,275
Total Allowable Budget Authority	A-780	126,171,275

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	156,909,140
2025/26 Special Grant Funds List	B-110	1,222,357
2025/26 Special Education Budget of Disbursements & Transfers	B-120	26,689,374
2025/26 General Fund Lid Exclusions	B-130	2,826,134
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	126,171,275
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	15,974,622

2025/26 General Fund Expenditure Growth	B-162	2,353,020
Adjusted Unused Budget Authority	B-165	13,621,602
2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	13,621,602

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	20.00
2025/26 Total Allowable Reserves	C-180	31,381,828
2025/26 General Fund Necessary Cash Reserve	C-300	29,876,316
2025/26 Depreciation Fund Total Requirements	C-310	1,505,512
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	31,381,828

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	11,828,386,370

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	92,249,034
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○ **Yes** ◉ **No**
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○ **Yes** ◉ **No**
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	92,249,034
2025/26 Property Tax Request General Fund	D-210	82,016,292
2025/26 Property Tax Request Special Building Fund	D-220	179,798
2025/26 Total Property Tax Request	D-230	82,196,090
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Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	6,000,000

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District Number: 28-0010-000
District Name: ELKHORN PUBLIC SCHOOLS
District Phone: (402)289-2579

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	1,222,357

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

Print Grants

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Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

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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	57,969
Career and Technical Eduation Grants (State)	1.157	27,271
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	25,500
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
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ESEA Title III Grants – Language Instruction for English Learners	1.24	34,866
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	70,000
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	81,819

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	138,758
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Indian Education Grants	1.325	0
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Johnson-O'Malley Grants	1.34	0
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Kiewit Foundation Grants	1.35	0
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Medicaid in Public Schools (MIPS)	1.365	125,000
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	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
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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

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*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	136,275
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	146,193
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0