2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 10-0009 Class #: 3

Elm Creek Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Buffalo 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	$ -	$ 4,722,323.00	$ 4,722,323.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 808,586.00		$ 808,586.00
Special Building Fund	$ -	$ 301,380.00	$ 301,380.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 808,586.00	$ 5,023,703.00	$ 5,832,289.00

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

$ 10,371,282.00	Principal
$ 2,171,414.50	Interest
$ 12,542,696.50	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 546,079,469

*(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 # 10-0009
Elm Creek Public Schools

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,780,062.00	4,658,282.00	4,675,100.00	9,333,382.00	960,000.00	6,873,382.00	7,833,382.00	1,500,000.00	9,333,382.00
Depreciation	897,622.00	1,217,622.00		1,217,622.00			1,217,622.00		1,217,622.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	78,480.00	581,920.00		581,920.00			581,920.00	-	581,920.00
School Nutrition	101,040.00	377,440.00		377,440.00			377,440.00	-	377,440.00
Bond	481,416.00	107,810.00	800,500.00	908,310.00			908,310.00	-	908,310.00
Special Building	966,444.00	2,701,944.00	298,366.00	3,000,310.00			3,000,310.00		3,000,310.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	5,305,064.00	9,645,018.00	5,773,966.00	15,418,984.00	960,000.00	6,873,382.00	13,918,984.00	1,500,000.00	15,418,984.00

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)	4,675,100.00	800,500.00	298,366.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	47,223.00	8,086.00	3,014.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,722,323.00	808,586.00	301,380.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 868,725.00	$ 150,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
350,000.00	81,406.00	66,444.00	-

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	1,803,974.00	5,274,260.00	3,025,227.00	8,299,487.00	755,122.00	4,764,303.00	5,519,425.00	2,780,062.00
Depreciation	1,012,299.00	1,261,485.00		1,261,485.00			363,863.00	897,622.00
Employee Benefit	12,035.00	12,325.00		12,325.00			12,325.00	-
Contingency	-	-		-			-	-
Activities	111,558.00	551,720.00		551,720.00			473,240.00	78,480.00
School Nutrition	93,928.00	338,963.00		338,963.00			237,923.00	101,040.00
Bond	544,188.00	642,070.00	786,796.00	1,428,866.00			947,450.00	481,416.00
Special Building	1,714,236.00	2,055,524.00	131,788.00	2,187,312.00			1,220,868.00	966,444.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	5,292,218.00	10,136,347.00	3,943,811.00	14,080,158.00	755,122.00	4,764,303.00	8,775,094.00	5,305,064.00

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	
$	196,060.00

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,272,261.00	3,884,284.00	3,511,460.00	7,395,744.00	576,521.00	5,015,249.00	5,591,770.00	1,803,974.00
Depreciation	776,146.00	1,050,357.00		1,050,357.00			38,058.00	1,012,299.00
Employee Benefit	11,487.00	12,035.00		12,035.00			-	12,035.00
Contingency	-	-		-			-	-
Activities	84,573.00	554,071.00		554,071.00			442,513.00	111,558.00
School Lunch	44,920.00	355,162.00		355,162.00			261,234.00	93,928.00
Bond	455,752.00	551,388.00	799,032.00	1,350,420.00			806,232.00	544,188.00
Special Building	3,519,309.00	3,578,618.00	79,215.00	3,657,833.00			1,943,597.00	1,714,236.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 6,164,448.00	9,985,915.00	4,389,707.00	14,375,622.00	576,521.00	5,015,249.00	9,083,404.00	5,292,218.00

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	
$	226,232.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Elm Creek Public Schools**
ADDRESS	**230 E. Calkins Ave**
CITY & ZIP CODE	**Elm Creek 68836**
TELEPHONE	**308-856-4300**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Lynette Mitchell	Kim Beran
TITLE /FIRM NAME	Chairperson	Superintendent
TELEPHONE	308-856-4300	308-856-4300
EMAIL ADDRESS	mlmitchell_85@proton.me	kim.beran@elmcreekschools.org

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

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

should be sent

PREPARER

Kim Beran

Superintendent

308-856-4300

kim.beran@elmcreekschools.org

Elm Creek Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,480,400.00
*(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

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
2,785,476.00	/	482,130,703.00	=	0.58 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.58 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 115,594.32

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 4,595,994.32**
(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) $ 5,023,703.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and 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 # 10-0009

Elm Creek 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**	$ 99,411.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 99,411.00

Elm Creek 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	4,722,323.00	808,586.00	301,380.00	-
2	**Exclusions:**				
3	Bonded Indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	808,586.00		-
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)**	-	808,586.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,722,323.00	-	301,380.00	-
14	Assessed Valuation	546,079,469	546,079,469	546,079,469	546,079,469
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.864768	0.000000	0.055190	0.000000
16	Total Levy for Compliance	0.919958			

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	$ 4,722,323.00	$ 546,079,469	0.864768
Special Building Fund	$ 301,380.00	$ 546,079,469	0.055190
Bond Fund	$ 808,586.00	$ 546,079,469	0.148071
Bond Fund	$ -	$ 546,079,469	0.000000
Bond Fund	$ -	$ 546,079,469	0.000000
QCPUF Fund	$ -	$ 546,079,469	0.000000
QCPUF Fund	$ -	$ 546,079,469	0.000000
	$ -	$ 546,079,469	0.000000
	$ -	$ 546,079,469	0.000000
	$ -	$ 546,079,469	0.000000
	$ -	$ 546,079,469	0.000000
	$ -	$ 546,079,469	0.000000
	$ -	$ 546,079,469	0.000000
Total	$ 5,832,289.00		$ 1.068029

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (*Name*) **Kim Beran**

Notice is hereby given that Elm Creek Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on January 9, 2025 at 6:00 pm at the HS Room 810 in Elm Creek, 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	$ 140,760.00	$ -	**$ 140,760.00**
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)*	$ 22,708.00		$ 22,708.00
• *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*	$ 22,142.00		$ 22,142.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 500.00		$ 500.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*	$ 500.00		$ 500.00
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 186,610.00**	**$ -**	**$ 186,610.00**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____2025-1_____

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

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

General Fund:	$	4,722,323.00
Bond Fund:	$	808,586.00
Special Building Fund:	$	301,380.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 13.26 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 0.980993 per $100 of assessed value.

4. Elm Creek Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1.068029 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Elm Creek Public Schools will increase (decrease) last year's budget by 3.8 percent.

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

Motion by Cole Brodine, seconded by Jacob Kringle to adopt Resolution #2025-1.

Voting yes were:	Voting no were:
Alicia Beavers	Lynette Mitchell
Jacob Kringle	
Ryan Martin	
Hannah Hild	
Cole Brodine	

Dated this 15th day of September , 2025

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

INPUT ↓

County-District #:	10-0009	
Name of School:	Elm Creek Public Schools	
Name of County:	Buffalo	*Do not include the word "County"*
Class:	3	
Current School District Taxable Value	546,079,469	*From County Assessor Certifica*
Prior School District Taxable Value	482,130,703	*From Prior Year Budget, Cover*
Prior Year TOTAL Property Tax Request	5,357,000.00	*From Prior Year Budget, Cover*
Prior Year Property Tax Request - All Other Purposes ONLY	4,480,400.00	*From Prior Year Budget, Cover*
Prior Year Levy Rate	1.111110	*Prior Year total levy set by Cou*
School District Real Growth Value	2,785,476.00	*From County Assessor Certifica*
School District Prior Year Total Real Property Valuation	482,130,703.00	*From County Assessor Certifica*
Hearing Held On:		
Day of month:	15th	
Month:	September	
Year:	2025	
Time:	6:00	
A.M. or P.M.:	PM	
Location of Hearing:	HS Room 801, 230 E. Calkins Ave., Elm Creek, NE 68836	
Special Hearing to Set Final Tax Request Held On:		
Day of month:		
Month:		
Year:		
Time:		
A.M. or P.M.:		
Location of Hearing:		

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elm Creek Public Schools (10-0009) in Buffalo 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 15th day of September, 2025 at 6:00 o'clock, PM, at HS Room 801, 230 E. Calkins Ave., Elm Creek, NE 68836 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	$ 5,591,770.00	$ 5,519,425.00	$ 7,833,382.00	$ 1,500,000.00	$ 4,658,282.00	$ 4,722,323.00
Depreciation	$ 38,058.00	$ 363,863.00	$ 1,217,622.00		$ 1,217,622.00	
Employee Benefit	$ -	$ 12,325.00	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 442,513.00	$ 473,240.00	$ 581,920.00	$ -	$ 581,920.00	
School Nutrition	$ 261,234.00	$ 237,923.00	$ 377,440.00	$ -	$ 377,440.00	
Bond	$ 806,232.00	$ 947,450.00	$ 908,310.00	$ -	$ 107,810.00	$ 808,586.00
Special Building	$ 1,943,597.00	$ 1,220,868.00	$ 3,000,310.00		$ 2,701,944.00	$ 301,380.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,083,404.00	$ 8,775,094.00	$ 13,918,984.00	$ 1,500,000.00	$ 9,645,018.00	$ 5,832,289.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 808,586.00	$ 5,023,703.00	$ 5,832,289.00

Notice of Special Hearing To Set Final Tax Request

Elm Creek Public Schools (10-0009) in Buffalo 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 day of, at o'clock , at 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	482,130,703	546,079,469	13%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,886,291.00	4,236,900.00	0.878787	0.775876	7,833,382.00	4,722,323.00	0.864768	-2%	14%
Bond Fund(s) K - 12	704,592.00	876,600.00	0.181818	0.160526	908,310.00	808,586.00	0.148071	-19%	29%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	3,510,584.00	243,500.00	0.050505	0.044591	3,000,310.00	301,380.00	0.055190	9%	-15%
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	11,101,467.00	5,357,000.00	1.111109	0.980993	11,742,002.00	5,832,289.00	1.068029	-4%	6%

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Elm Creek Public Schools — **Buffalo**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Central Community College	Yearly	Students take dual credit courses
Elm Creek Village	2/21/1983 to 2/21/2082	Track Lease
ESU 10	Yearly	Contract Services
CJUMP	Yearly	Utilities Coop

Certificate of Publication

State of Nebraska
Buffalo County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Beacon-Observer, a weekly newspaper published in an office maintained at Elm Creek, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 4th day of September, 2025.

Michael Happ, Publisher

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

Notary Public

My commission expires 28th day of August, 2027.

GENERAL NOTARY - State of Nebraska
MICHAEL ROTHER
My Comm. Exp. May 18, 2027

No. of Lines:_____; Publication Fee: $ 125.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elm Creek Public Schools (10-0009) in Buffalo 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 15th day of September, 2025 at 6:00 o'clock, PM, at HS Room 801, 230 E. Calkins Ave., Elm Creek, NE 68836 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	$ 5,621,245.00	$ 5,519,425.00	$ 7,833,382.00	$ 1,500,000.00	$ 4,658,282.00	$ 4,722,323.00
Depreciation	$ 38,058.00	$ 363,863.00	$ 1,217,622.00		$ 1,217,622.00	
Employee Benefit	$ -	$ 12,325.00	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 442,513.00	$ 473,240.00	$ 581,920.00	$ -	$ 581,920.00	
School Nutrition	$ 261,234.00	$ 237,923.00	$ 377,440.00	$ -	$ 377,440.00	
Bond	$ 806,232.00	$ 947,450.00	$ 908,310.00	$ -	$ 107,810.00	$ 808,586.00
Special Building	$ 1,943,597.00	$ 1,220,868.00	$ 3,000,310.00		$ 2,701,944.00	$ 301,380.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,112,879.00	$ 8,775,094.00	$ 13,918,984.00	$ 1,500,000.00	$ 9,645,018.00	$ 5,832,289.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 808,586.00	$ 5,023,703.00	$ 5,832,289.00

ZNEZ

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Elm Creek Public Schools	Buffalo
SUBDIVISION NAME	COUNTY

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

Certificate of Publication

State of Nebraska
Buffalo County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Beacon-Observer, a weekly newspaper published in an office maintained at Elm Creek, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 7th day of August, 2025.

Michael Happ, Publisher

Subscribed in my presence and sworn to before me this 25th day of September 2025.

Notary Public

My commission expires 28th day of August, 2027.

GENERAL NOTARY - State of Nebraska
MICHAEL ROTHER
My Comm. Exp. May 18, 2027

No. of Lines: 10 ; Publication Fee: $ 8.08

NOTICE OF MEETING

NOTICE IS HEREBY GIVEN: Regular Meeting of the Board of Education of the School District of Elm Creek Public School, in the County of Buffalo, in the State of Nebraska, will be held August 11, 2025, 6:00 p.m. in Room 810, 230 E. Calkins Ave, Elm Creek, Nebraska. An agenda for such meeting, kept continuously current, is available for public inspection at the office of the Superintendent.

Board of Education District #10-0009 Elm Creek, NE

ZNEZ

RESOLUTION

WHEREAS, the Nebraska Legislature enacted several measures this past legislative session, including LB 243, to adjust public school district revenue and finances; and,

WHEREAS, LB 243 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, LB 243 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of less than four hundred seventy-one students may increase its tax request by an additional seven percent above the base growth percentage; and

WHEREAS, the average daily membership of Elm Creek Public Schools, No. 9, Elm Creek, Nebraska, is less than four hundred seventy-one students may; and

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

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

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 5 of 2023 Neb. Law 243, at least seventy percent of the Board of Education of this School District affirmatively votes to increase to the School District's overall property tax request authority by an additional seven percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member Cole Brodine moved for their passage and adoption. Member Ryan Martin seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution: Lynette Mitchell, Alicia Beavers, Cole Brodine, Hannah Hild, Jacob Kringle, & Ryan Martin.

The following members voted against the same: _____.

The following members were absent or not voting: _____.

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

DATED this 11th day of August, 2025.

Elm Creek Public Schools

BY: _____
President

ATTEST:

_____
Secretary

*** Proof of Publication ***

State of Nebraska)
County of Buffalo) SS.

ELM CREEK PUBLIC SCHOOLS

PO BOX 490
ELM CREEK, NE 68836

ORDER NUMBER 1263963

The undersigned, being first duly sworn, says that he/she is an employee of The KEARNEY HUB, a daily newspaper printed in whole and published in its entirety at its office maintained in Kearney, in said county and of general circulation therein and been published for more than 52 weeks in said county prior to the first publication of the annexed notice and has a bona fide circulation of more than 300 copies, and that the notice, a true copy of which is hereto annexed, was published in said paper as follows:

Tracy Underwood

Elm Creek Schools
Board of Education
RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. 2025-1

WH EREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Elm Creek 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 Elm Creek Public Schools resolves that:

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

General Fund: $ 4,722,323.00
Bond Fund: $ 808,586.00
Special Building Fund: $ 301,380.00
Qualified Capital Purpose Undertaking Fund:

2. The total assessed value of property differs from last year's total assessed value by 13.26 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 0.980993 per $100 of assessed value.

4. Elm Creek Public Schools proposes to adopt a property tax request that will cause its tax rate to be 1 .068029 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Elm Creek Public Schools will increase (decrease) last year's budget by -2.15 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 1 , 2025.

Motion by Cole Brodine, seconded by Jacob Kringle to adopt Resolution #2025-1.

Voting yes were:
Alicia Beavers
Jacob Kringle
Ryan Martin
Hannah Hild
Cole Brodine

Voting no were:
Lynette Mitchell
Sept. 23, 2025 ZNEZ

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/23/2025

TOTAL AD COST:	48.88
FILED ON:	9/23/2025

Subscribed and sworn to before me on this 23rd day of Sept, 2025

Michelle L Greeley
Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L. GREELEY
My Comm. Exp. June 7, 2028

*** Proof of Publication ***

State of Nebraska)
County of Buffalo) SS.

ELM CREEK PUBLIC SCHOOLS

PO BOX 490
ELM CREEK, NE 68836

ORDER NUMBER 1263927

The undersigned, being first duly sworn, says that he/she is an employee of The KEARNEY HUB, a daily newspaper printed in whole and published in its entirety at its office maintained in Kearney, in said county and of general circulation therein and been published for more than 52 weeks in said county prior to the first publication of the annexed notice and has a bona fide circulation of more than 300 copies, and that the notice, a true copy of which is hereto annexed, was published in said paper as follows:

Tracy Underwood

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/23/2025

TOTAL AD COST:	75.67
FILED ON:	9/23/2025

Subscribed and sworn to before me on this 23rd day of Sept, 2025

Michelle L Greeley
Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L. GREELEY
My Comm. Exp. June 7, 2028

*** Proof of Publication ***

Elm Creek Schools
Board of Education
Regular Meeting

Monday, September 15, 2025 Following the Budget Hearing (no specified time)

1. OPEN THE MEETING
1.1. Call to Order
President Lynette Mitchell called the meeting to order at 6:38pm.
1.1.1. Publication of Meeting
1.1.2. Nebraska Open Meetings Law
1.1.3. Pledge of Allegiance
1.1.4. District Mission Statement
1.2. Board Member Roll Call
2. CELEBRATION OF EXCELLENCE (staff & student presentations, etc.)
Terah Williams is Region IV Outstanding New Principal of the Year! She will be recognized at the State Principal Conference on Dec. 3-4 with a possibility of winning the state award. We are very proud of her accomplishments!
3. PUBLIC COMMENT
Seven community members were present. Mr. Marvin Reichert shared his concerns about the cost for the bus storage, suggesting another possibility of land donation.
Mr. Roger Benson spoke on behalf of using the shop class students to do some of the
district projects to cut costs such as pouring concrete.
4. INFORMATION ITEMS
4.1. Administrator Reports
4.1.1. Superintendent Report - Mrs. Beran
Mrs. Beran shared the following updates: Membership dues paid by the district and board members participating in district insurance. Shared an example of a superintendent job description. Gave notice regarding the upcoming superintendent evaluation. Current student enrollment numbers were reviewed. Information was shared regarding the State Education Conference, scheduled for November 19-21.
4.1.1.1. Membership Dues
4.1.1.2. Board Members Participating in District Insurance
4.1.1.3. Example of Superintendent Job Description
4.1.1.4. Notice of Superintendent Evaluation
4.1.1.5. Student Enrollment Numbers
4.1.1.6. 2025 State Education Conference is Nov. 19-21
4.1.2. Principal/AD Report - Mr. Marquez
4.1.3. Principal Report - Mrs. Williams
Mrs. Williams shared that her teachers are preparing for parent-teacher conferences.
4.2. Board Committee Reports
4.2.1. Building, Grounds, and Transportation Board member Cole Brodine shared that the committee discussed the bus barn possibilities.
4.2.2. Finance and Personnel
4.2.3. Policy and Negotiations
4.2.4. Americanism, Curriculum, and Technology
5. CONSENT AGENDA
Motion was made to approve the consent agenda as presented. This motion, made by Lynette Mitchell and seconded by Cole Brodine, Passed.
Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea, Lynette Mitchell: Yea
5.1. Prior Meeting Minutes
5.2. Policy Final Reading and Adoption Including all New Policy Updates
5.3. Financial Reports and Claims according to Review of Bills policy 3007
5.4. Consider & Take any Necessary Action to Close the EL NLAF account & Roll the Funds into the

*** Proof of Publication ***

account & from the Funds and the Elementary Building Account
6. ACTION ITEMS
6.1. Consider & Take any Necessary Action on the Proposed 2025-2026 Budget Resolution 2025-1
Motion was made to consider and take any necessary action on the proposed 2025-2026 budget resolution 2025-1. This motion, made by Cole Brodine and seconded by Jacob Kringle, Passed.
Lynette Mitchell: Nay, Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea
6.2. Consider & Take any Necessary Action on Renting the Ag Dryer Building or Adding Room at the Current Rental Location
1. Easy Street Storage & Foster's = approx. $8,400 year (not sure if Foster's will be increasing). Approx $5990 for Easy Street & $2400 for Foster's.
2. Ag Dryer Storage = approx $13,600-$13,800 year. $1000 month plus gas estimating about $150 month).
Motion died
7. SCHEDULE NEXT REGULAR BOARD MEETING
Americanism committee meeting with public comment on Oct. 13 at 5:30 pm, regular board meeting to follow.
8. ADJOURN
Motion was made to adjourn the Elm Creek Public School Board meeting of 9/15/25 at 6:58pm. This motion, made by Lynette Mitchell and seconded by Jacob Kringle, Passed.
Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan
Martin: Yea, Lynette Mitchell: Yea
9. **CLOSED SESSION: If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act.
10. **SEQUENCE OF AGENDA: The sequence of agenda topics is subject to change at the discretion of the board
Sept. 23. 2025 ZNEZ

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: ELM CREEK PUBLIC SCHOOLS
ATTN: SUPERINTENDENT OF SCHOOLS
230 CALKINS ST
ELM CREEK, NE 68836

TAXABLE VALUE LOCATED IN THE COUNTY OF BUFFALO

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]
ELM CREEK 9	3	10-0009		384,379,624	2,529,029	341,452,164	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 ROY MEUSCH ,BUFFALO 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) 8-18-25 *(date)*

CC: County Clerk,BUFFALO 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 18,440,402 Pers Prior 323,011,762 Real Prior
18,668,542 Pers Value 365,711,082 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025
{certification required on or before August 20th of each year}

TO: ELM CREEK PUBLIC SCHOOS
ATTN: SUPERINTENDENT OF SCHOOLS
230 CALKINS ST
ELM CREEK, NE 68836

TAXABLE VALUE LOCATED IN THE COUNTY OF BUFFALO

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
ELM CREEK 9 BOND		10-0009	384,379,624

I ROY MEUSCH, BUFFALO 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) 8-18-25 *(date)*

CC: County Clerk, BUFFALO 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
18,440,402 Pers Prior
18,668,542 Pers Value
323,011,762 Real Prior
365,711,082 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO:
ELM CREEK PUBLIC SCHOOL
P O BOX 490
ELM CREEK, NE 68836

TAXABLE VALUE LOCATED IN THE COUNTY OF PHELPS

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]
ELM CREEK SCH DIST 9B	3	10-0009	0	142,004,097	237,552	123,925,294	0.19

** 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 **LARISSA DAVENPORT**, **PHELPS** 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.

Larissa Davenport
(signature of county assessor)

8-14-25
(date)

PHELPS COUNTY ASSESSOR'S OFFICIAL SEAL HOLDREGE, NE

CC: County Clerk, **PHELPS** 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

4,584,016 Pers Prior	119,341,278 Real Prior
4,820,568 Pers Value	137,183,529 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO:

ELM CREEK PUBLIC SCHOOL
P O BOX 490
ELM CREEK, NE 68836

TAXABLE VALUE LOCATED IN THE COUNTY OF PHELPS

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
ELM CREEK 9B BOND 2022		10-0009	142,004,097

I LARISSA DAVENPORT, PHELPS 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.

Larissa Davenport
(signature of county assessor)

8-14-25
(date)

PHELPS COUNTY COUNTY ASSESSOR'S OFFICIAL SEAL HOLDREGE, NE

CC: County Clerk, PHELPS 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

4,584,016 Pers Prior
4,820,568 Pers Value

119,341,278 Real Prior
137,183,529 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SUPERINTENDENT
ELM CREEK SCHOOLS
PO BOX 490
ELM CREEK NE 68836

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWSON

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 ELM CREEK #9B	3	10-0009	0	19,695,748	18,895	16,753,245	0.11

** 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 NIC VANCURA, DAWSON 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.

Nicholas VanCura
(signature of county assessor)

AUG 18 2025
(date)

DAWSON COUNTY ASSESSOR OFFICIAL SEAL NICHOLAS VANCURA

CC: County Clerk, DAWSON 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

37,182 Pers Prior
21,716 Pers Value
16,716,063 Real Prior
19,674,032 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025
{certification required on or before August 20th of each year}

TO: SUPERINTENDENT
ELM CREEK SCHOOLS
PO BOX 490
ELM CREEK, NE 68836

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWSON

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
ELM CREEK HS BOND 2022		10-0009	19,695,748

I NIC VANCURA, DAWSON 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.

Nicholas VanCura
(signature of county assessor)

AUG 18 2025
(date)

DAWSON COUNTY ASSESSOR OFFICIAL SEAL NICHOLAS VANCURA

CC: County Clerk, DAWSON 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

37,182 Pers Prior
21,716 Pers Value

16,716,063 Real Prior
19,674,032 Real Value

Board of Education Regular Meeting
Monday, September 15, 2025 Following the Budget Hearing (no specified time)

1. OPEN THE MEETING

1.1. *Call to Order*

President Lynette Mitchell called the meeting to order at 6:38pm.

1.1.1. Publication of Meeting

1.1.2. Nebraska Open Meetings Law

1.1.3. Pledge of Allegiance

1.1.4. District Mission Statement

1.2. *Board Member Roll Call*

2. CELEBRATION OF EXCELLENCE (staff & student presentations, etc.)

Terah Williams is Region IV Outstanding New Principal of the Year! She will be recognized at the State Principal Conference on Dec. 3-4 with a possibility of winning the state award. We are very proud of her accomplishments!

3. PUBLIC COMMENT

Seven community members were present. Mr. Marvin Reichert shared his concerns about the cost for the bus storage, suggesting another possibility of land donation.

Mr. Roger Benson spoke on behalf of using the shop class students to do some of the district projects to cut costs such as pouring concrete.

4. INFORMATION ITEMS

4.1. *Administrator Reports*

4.1.1. Superintendent Report - Mrs. Beran

- Mrs. Beran shared the following updates: Membership dues paid by the district and board members participating in district insurance. Shared an example of a superintendent job description. Gave notice regarding the upcoming superintendent evaluation. Current student enrollment numbers were reviewed. Information was shared regarding the State Education Conference, scheduled for November 19-21.

4.1.1.1. Membership Dues

4.1.1.2. Board Members Participating in District Insurance

4.1.1.3. Example of Superintendent Job Description

4.1.1.4. Notice of Superintendent Evaluation

4.1.1.5. Student Enrollment Numbers

4.1.1.6. 2025 State Education Conference is Nov. 19-21

4.1.2. Principal/AD Report - Mr. Marquez

4.1.3. Principal Report - Mrs. Williams

Mrs. Williams shared that her teachers are preparing for parent-teacher conferences.

4.2. *Board Committee Reports*

4.2.1. Building, Grounds, and Transportation

Board member Cole Brodine shared that the committee discussed the bus barn possibilities.

4.2.2. Finance and Personnel

4.2.3. Policy and Negotiations

4.2.4. Americanism, Curriculum, and Technology

5. CONSENT AGENDA

Motion was made to approve the consent agenda as presented. This motion, made by Lynette Mitchell and seconded by Cole Brodine, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea, Lynette Mitchell: Yea

5.1. *Prior Meeting Minutes*

5.2. *Policy Final Reading and Adoption Including all New Policy Updates*

5.3. *Financial Reports and Claims according to Review of Bills policy 3007*

5.4. *Consider & Take any Necessary Action to Close the EL NLAF account & Roll the Funds into the Elementary Building Account*

6. ACTION ITEMS

6.1. *Consider & Take any Necessary Action on the Proposed 2025-2026 Budget Resolution 2025-1*

Motion was made to consider and take any necessary action on the proposed 2025-2026 budget resolution 2025-1. This motion, made by Cole Brodine and seconded by Jacob Kringle, Passed.

Lynette Mitchell: Nay, Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea

6.2. *Consider & Take any Necessary Action on Renting the Ag Dryer Building or Adding Room at the Current Rental Location*

1. Easy Street Storage & Foster's = approx. $8,400 year (not sure if Foster's will be increasing). Approx $5990 for Easy Street & $2400 for Foster's.
2. Ag Dryer Storage = approx $13,600-$13,800 year. $1000 month plus gas (estimating about $150 month).

Motion died

7. SCHEDULE NEXT REGULAR BOARD MEETING

Americanism committee meeting with public comment on Oct. 13 at 5:30 pm, regular board meeting to follow.

8. ADJOURN

Motion was made to adjourn the Elm Creek Public School Board meeting of 9/15/25 at 6:58pm. This motion, made by Lynette Mitchell and seconded by Jacob Kringle, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea, Lynette Mitchell: Yea

9. **CLOSED SESSION: If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act.

10. **SEQUENCE OF AGENDA: The sequence of agenda topics is subject to change at the discretion of the board.

Board of Education Regular Meeting
Monday, August 11, 2025 6:00 PM

1. OPEN THE MEETING

1.1. *Call to Order*

The meeting was called to order by board President Lynette Mitchell at 6:00pm.

1.1.1. Publication of Meeting

1.1.2. Nebraska Open Meetings Law

1.1.3. Pledge of Allegiance

1.1.4. District Mission Statement

1.2. *Board Member Roll Call*

2. PUBLIC COMMENT

No public comment was made.

3. INFORMATION ITEMS

3.1. *Administrator Reports*

3.1.1. Superintendent Report - Mrs. Beran

Mrs. Beran discussed relocating the September board meetings to Room 801, requested board input on district budget priorities, presented a resolution for an additional 7% property tax request authority, and shared updated budget tracking information.

3.1.2. Principal/AD Report - Mr. Marquez

Mr. Marquez shared with the board that he has met with 2 seniors that want to graduate at the end of first semester.

3.1.3. Principal Report - Mrs. Williams

Mrs. Williams shared the plan of elementary & secondary assessments throughout the year.

3.1.4. Strategic Plan Update/District Goals Update

Mrs. Beran shared the Strategic Plan Executive Summary. She shared that they met with Ben from NASB on July 28th to review next steps, strategies, and actions for our Strategic Plan.

3.2. *Discuss Policies*

The board discussed the recent policy changes.

3.3. *Board Committee Reports*

3.3.1. Building, Grounds, and Transportation

Mr. Brodine shared with the board that the committee discussed the football bleachers, BD updates, Ag dryer building, repairs to gas piping, concrete update, playground surfacing, and the completion of the floor at press box.

3.3.2. Finance and Personnel

Mr. Kringle reported to the board that discussions have taken place regarding the number of district credit cards in use, the football bleachers, the rental of the Ag Dryer building, updates on gas piping, and concrete work.

3.3.3. Policy and Negotiations

Mrs. Mitchell presented the policy review schedule and reported updates to policies. The committee also discussed transitioning a classified staff member to salaried status due to weekly overtime.

3.3.4. Americanism, Curriculum, and Technology

The committee did not meet.

4. CONSENT AGENDA

Motion was made to move forward with the consent agenda with the exception of the BD bill & the calendar. This motion, made by Lynette Mitchell and seconded by Alicia Beavers, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea, Lynette Mitchell: Yea

4.1. *Prior Meeting Minutes*

4.2. *Policy Final Reading and Adoption Including all New Policy Updates*

4.2.1. Consider & Approve Student Appearance Policy 5031 Updates - optional

4.2.2. Consider & Approve Athletic Participation Policy 6044 Updates - required

4.3. *Financial Reports and Claims according to Review of Bills policy 3007*

4.4. *Consider & Approve Amended 25-26 School Calendar*

5. ACTION ITEMS

5.1. *Consider Early Graduation Requests for 2 Students*

Motion was made to consider early graduation requests for two students. This motion, made by Alicia Beavers and seconded by Jacob Kringle, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea, Lynette Mitchell: Yea

5.2. *Consider & Approve Resolution for the Additional 7% Base Growth in Property Tax Request Authority*

Motion was made to consider and approve resolution for the additional 7% base growth in property tax request authority. This motion, made by Lynette Mitchell and seconded by Hannah Hild, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea, Lynette Mitchell: Yea

5.3. *Designate Joint Public Hearing Representative*

Motion was made to designate Lynette Mitchell as Joint Public Hearing Representative. This motion, made by Alicia Beavers and seconded by Jacob Kringle, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea, Lynette Mitchell: Yea

5.4. *Consider Public Participation Policy Update - optional. No action taken.*

5.5. *Adjustment to School Calendar*

Motion was made to approve the school calendar as presented with the addition of an early dismissal on March 11th at 11:30am & adjusting AM PK classes to attend on early out days. This motion, made by Alicia Beavers and seconded by Ryan Martin, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea, Lynette Mitchell: Yea

6. SCHEDULE NEXT REGULAR BOARD MEETING

Next regular board meeting will be August 27th at 6:00 pm. The Budget meeting will be September 15th, with the hearing following after 6pm.

7. ADJOURN

Motion was made to adjourn at 6:40. This motion, made by Lynette Mitchell and seconded by Alicia Beavers, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea, Lynette Mitchell: Yea

8. **CLOSED SESSION: If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act.

9. **SEQUENCE OF AGENDA: The sequence of agenda topics is subject to change at the discretion of the board.

NEBRASKA POLITICAL SUBDIVISION TAX REQUEST ACT FORM

This form must be completed and returned to the
County Assessor and County Clerk on or before September 2nd, 2025.

POLITICAL SUBDIVISION CONTACT INFORMATION

Political Subdivision Name	Elm Creek Public Schools
Contact Name	Kim Beran
Contact Phone Number	308-856-4300
Contact Email	kim.beran@elmcreekschools.org
County Where Headquartered	Buffalo
Location and Address of Joint Public Hearing	Buffalo County Extension Building, 1400 E. 34th St., Ke
Date	September 22, 2025
Time	6:30 PM
Phone Number for Publication and Postcard	308-856-4300

VALUATION

Please refer to the *Basic Data Input* tab in the budget worksheet for the Prior and Current Year Valuation.

Prior Valuation	$482,130,703
Current Valuation	$546,079,469

TAXATION

Please refer to the *PT Request Act* tab in the budget worksheet for the Prior Year and Actual Property Tax Request. For schools, do not include bonds in the prior and actual property tax request.

Prior Year Property Tax Request (Line 1)	$4,480,400
2025-2026 ACTUAL Property Tax Request (Line 7)	$5,023,703

☑ We are required to participate in the joint public hearing.

☐ We are not required to participate in the joint public hearing.

Signature Kim Beran Date 8-22-25

The information requested is intended solely to assist the County with the creation of postcards, websites, and publication notice.

District Number: 10-0009-000
District Name: ELM CREEK PUBLIC SCHOOLS
District Phone: (308)856-4300

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	5,994,996
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	5,994,996
Total Allowable Budget Authority	A-780	5,994,996

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	7,833,382
2025/26 Special Grant Funds List	B-110	778,975
2025/26 Special Education Budget of Disbursements & Transfers	B-120	960,000
2025/26 General Fund Lid Exclusions	B-130	99,411
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,994,996
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	3,525,022
2025/26 General Fund Necessary Cash Reserve	C-300	1,500,000
2025/26 Depreciation Fund Total Requirements	C-310	1,217,622
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,717,622

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	546,079,469

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	5,057,719
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	431,689
Enter the amount approved by the School Board.	D-140	431,689
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	5,489,408
2025/26 Property Tax Request General Fund	D-210	4,722,323
2025/26 Property Tax Request Special Building Fund	D-220	301,380
2025/26 Total Property Tax Request	D-230	5,023,703
2025/26 Unused Property Tax Request Authority	D-240	465,705
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	307,559

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: 10-0009-000
District Name: ELM CREEK PUBLIC SCHOOLS
District Phone: (308)856-4300

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	778,975

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	81,539
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	150,000
Career and Technical Education Grants (Carl Perkins)	1.155	10,000
Career and Technical Eduation Grants (State)	1.157	10,000
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	55,000
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	65,000
Distance Learning Grants (Federal)	1.195	15,000
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	82,936
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	6,000
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	0
Idea Part C - Planning Region Team	1.307	0
IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0

Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	25,000
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	8,000
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	5,500
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	45,000
*Interfund Loans	1.57	220,000
*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

ELM CREEK PUBLIC SCHOOLS

230 E. Calkins Ave, PO Box 490
Elm Creek, NE 68836
Phone:(308) 856-4300
Fax: (308) 856-4907

Kim Beran Superintendent -- Brandon Marquez, 7-12 Principal/Activities Director -- Terah Williams, PK-6 Principal

September 9, 2025

Nebraska Department of Education
500 S. 84th St, 2nd Floor
Lincoln, NE 68510

Subject: Bond Fund Over-Budget Notification and Corrective Actions

Dear NDE Finance Office,

I recently became aware that our district's Bond Fund exceeded budget due to the volume of interfund loans and prior-year corrections identified by our auditor.

We have taken corrective action to ensure this does not occur in the future. All interfund loans have now been paid in full, and expenditures from the Bond Fund will be monitored more closely moving forward. I sincerely apologize for this oversight and it will not be an issue moving forward.

Please let me know if you have any questions or require additional documentation.

Sincerely,

Kim Beran

Kim Beran
Superintendent
Elm Creek Public Schools

Expenditure Report by Function/Object - Summary

09/12/2025 05:12 PM

BOND FUND FISCAL YEAR 2024-2025

User ID: LKJ

Function Number		Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/ P Outstanding	P/ O Outstanding	Unencumbered Balance
07	BOND FUND								
5000	DEBT SERVICES	0.00	0.00	726,757.50	0.00	(726,757.50)	0.00	0.00	(726,757.50)
8000	TRANSFERS (OUTGOING)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9001	INTER FUND LOAN - GF	0.00	0.00	691.08	0.00	(691.08)	0.00	0.00	(691.08)
9002	INTERFUND LOAN FROM BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9003	LOAN FROM BLDG FUND	0.00	45,000.00	220,000.00	0.00	(220,000.00)	0.00	0.00	(220,000.00)
07	BOND FUND	0.00	45,000.00	947,448.58	0.00	(947,448.58)	0.00	0.00	(947,448.58)

Board of Education Regular Meeting - Revised 9/30/25
Monday, September 15, 2025 Following the Budget Hearing (no specified time)

1. OPEN THE MEETING

1.1. *Call to Order*

President Lynette Mitchell called the meeting to order at 6:38pm.

1.1.1. Publication of Meeting

1.1.2. Nebraska Open Meetings Law

1.1.3. Pledge of Allegiance

1.1.4. District Mission Statement

1.2. *Board Member Roll Call*

2. CELEBRATION OF EXCELLENCE (staff & student presentations, etc.)

Terah Williams is Region IV Outstanding New Principal of the Year! She will be recognized at the State Principal Conference on Dec. 3-4 with a possibility of winning the state award. We are very proud of her accomplishments!

3. PUBLIC COMMENT

Seven community members were present. Mr. Marvin Reichert shared his concerns about the cost for the bus storage, suggesting another possibility of land donation.

Mr. Roger Benson spoke on behalf of using the shop class students to do some of the district projects to cut costs such as pouring concrete.

4. INFORMATION ITEMS

4.1. *Administrator Reports*

4.1.1. Superintendent Report - Mrs. Beran

- Mrs. Beran shared the following updates: Membership dues paid by the district and board members participating in district insurance. Shared an example of a superintendent job description. Gave notice regarding the upcoming superintendent evaluation. Current student enrollment numbers were reviewed. Information was shared regarding the State Education Conference, scheduled for November 19-21.

4.1.1.1. Membership Dues

4.1.1.2. Board Members Participating in District Insurance

4.1.1.3. Example of Superintendent Job Description

4.1.1.4. Notice of Superintendent Evaluation

4.1.1.5. Student Enrollment Numbers

4.1.1.6. 2025 State Education Conference is Nov. 19-21

4.1.2. Principal/AD Report - Mr. Marquez

4.1.3. Principal Report - Mrs. Williams

Mrs. Williams shared that her teachers are preparing for parent-teacher conferences.

4.2. *Board Committee Reports*

4.2.1. Building, Grounds, and Transportation

Board member Cole Brodine shared that the committee discussed the bus barn possibilities.

4.2.2. Finance and Personnel

4.2.3. Policy and Negotiations

4.2.4. Americanism, Curriculum, and Technology

5. CONSENT AGENDA

Motion was made to approve the consent agenda as presented. This motion, made by Lynette Mitchell and seconded by Cole Brodine, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea, Lynette Mitchell: Yea

5.1. *Prior Meeting Minutes*

5.2. *Policy Final Reading and Adoption Including all New Policy Updates*

5.3. *Financial Reports and Claims according to Review of Bills policy 3007*

5.4. *Consider & Take any Necessary Action to Close the EL NLAF account & Roll the Funds into the Elementary Building Account*

6. ACTION ITEMS

6.1. *Consider & Take any Necessary Action on the Proposed 2025-2026 Budget Resolution 2025-1*

6.1a. Approve and adopt the 2024–25 Property Tax Request authority as presented in resolution 2025-1.

Motion was made to consider and take any necessary action on the proposed 2025-2026 budget resolution 2025-1 and presented property tax request. This motion, made by Cole Brodine and seconded by Jacob Kringle, Passed.

Lynette Mitchell: Nay, Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea

6.2. *Consider & Take any Necessary Action on Renting the Ag Dryer Building or Adding Room at the Current Rental Location*

1. Easy Street Storage & Foster's = approx. $8,400 year (not sure if Foster's will be increasing). Approx $5990 for Easy Street & $2400 for Foster's.
2. Ag Dryer Storage = approx $13,600-$13,800 year. $1000 month plus gas (estimating about $150 month).

Motion died

7. SCHEDULE NEXT REGULAR BOARD MEETING

Americanism committee meeting with public comment on Oct. 13 at 5:30 pm, regular board meeting to follow.

8. ADJOURN

Motion was made to adjourn the Elm Creek Public School Board meeting of 9/15/25 at 6:58pm. This motion, made by Lynette Mitchell and seconded by Jacob Kringle, Passed.

Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea, Lynette Mitchell: Yea

9. **CLOSED SESSION: If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act.

10. **SEQUENCE OF AGENDA: The sequence of agenda topics is subject to change at the discretion of the board.