# 2025-2026
# STATE OF NEBRASKA
# SCHOOL DISTRICT BUDGET FORM

**County-District #: 34-0034** **Class #: II**

Freeman Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Gage 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 | $ - | $ 4,517,339.00 | $ 4,517,339.00 |
| Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]* | $ 575,758.00 | | $ 575,758.00 |
| Special Building Fund | $ - | $ 505,051.00 | $ 505,051.00 |
| Qualified Capital Purpose Undertaking Fund | $ - | $ - | $ - |
| **Total All Funds** | $ 575,758.00 | $ 5,022,390.00 | $ 5,598,148.00 |

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

| | |
|---|---|
| $ 3,830,000.00 | Principal |
| $ 458,377.50 | Interest |
| $ 4,288,377.50 | **Total Outstanding Bonded Indebtedness** |

**Total Certified Valuation (All Counties)** $ 856,120,988

*(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

## 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 | 2,685,350.00 | 5,710,180.00 | 4,472,166.00 | 10,182,346.00 | 901,997.00 | 7,794,909.00 | 8,696,906.00 | 1,485,440.00 | 10,182,346.00 |
| Depreciation | 83,584.00 | 608,084.00 | | 608,084.00 | | | 608,084.00 | | 608,084.00 |
| Employee Benefit | - | - | | - | | | - | - | - |
| Contingency | - | - | | - | | | - | | - |
| Activities | 77,874.00 | 630,000.00 | | 630,000.00 | | | 630,000.00 | - | 630,000.00 |
| School Nutrition | 133,657.00 | 556,157.00 | | 556,157.00 | | | 556,157.00 | - | 556,157.00 |
| Bond | 783,367.00 | 799,267.00 | 570,000.00 | 1,369,267.00 | | | 769,267.00 | 600,000.00 | 1,369,267.00 |
| Special Building | 1,304,705.00 | 1,322,205.00 | 500,000.00 | 1,822,205.00 | | | 1,822,205.00 | | 1,822,205.00 |
| Qualified Capital Purpose Undertaking | - | - | - | - | | | - | - | - |
| Cooperative | 2,752.00 | 22,002.00 | | 22,002.00 | | | 22,002.00 | - | 22,002.00 |
| Student Fee | - | - | | - | | | - | - | - |
| | | | | - | | | | | - |
| **TOTAL ALL FUNDS** | 5,071,289.00 | 9,647,895.00 | 5,542,166.00 | 15,190,061.00 | 901,997.00 | 7,794,909.00 | 13,104,621.00 | 2,085,440.00 | 15,190,061.00 |

## 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) | 4,472,166.00 | 570,000.00 | 500,000.00 | - |
| COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B) | 45,173.00 | 5,758.00 | 5,051.00 | - |
| TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C) | 4,517,339.00 | 575,758.00 | 505,051.00 | - |

| CERTIFIED STATE AID | MOTOR VEHICLE TAXES |
|---|---|
| $ 1,739,810.00 | $ 295,000.00 |

## COUNTY TREASURER'S BALANCE, 9-1-2025

| | | | |
|---|---|---|---|
| 1,200,000.00 | 124,102.00 | 191,597.00 | - |

County-District # 34-0034

Freeman Public Schools

| 2024-2025 ACTUAL/ESTIMATED | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | **TOTAL BEGINNING BALANCE** (Column 1) | **TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2) | **PERSONAL AND REAL PROPERTY TAXES** (Column 3) | **TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4) | **TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5) | **TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6) | **TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7) | **TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8) |
| General | 2,318,792.00 | 6,876,542.00 | 2,986,781.00 | 9,863,323.00 | 695,742.00 | 6,482,231.00 | 7,177,973.00 | 2,685,350.00 |
| Depreciation | 432,764.00 | 457,854.00 | | 457,854.00 | | | 374,270.00 | 83,584.00 |
| Employee Benefit | - | - | | - | | | - | - |
| Contingency | - | - | | - | | | - | - |
| Activities | 111,907.00 | 499,497.00 | | 499,497.00 | | | 421,623.00 | 77,874.00 |
| School Nutrition | 166,813.00 | 398,545.00 | | 398,545.00 | | | 264,888.00 | 133,657.00 |
| Bond | 767,545.00 | 848,422.00 | 500,818.00 | 1,349,240.00 | | | 565,873.00 | 783,367.00 |
| Special Building | 615,712.00 | 882,313.00 | 539,498.00 | 1,421,811.00 | | | 117,106.00 | 1,304,705.00 |
| Qualified Capital Purpose Undertaking | - | - | - | - | | | - | - |
| Cooperative | 1,613.00 | 15,928.00 | | 15,928.00 | | | 13,176.00 | 2,752.00 |
| Student Fee | - | - | | - | | | - | - |
| | | | | - | | | | - |
| **TOTAL ALL FUNDS** | 4,415,146.00 | 9,979,101.00 | 4,027,097.00 | 14,006,198.00 | 695,742.00 | 6,482,231.00 | 8,934,909.00 | 5,071,289.00 |

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

| MOTOR VEHICLE TAXES | |
|---|---|
| $ | 294,694.00 |

| 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 | 2,540,319.00 | 5,872,863.00 | 3,575,932.00 | 9,448,795.00 | 587,987.00 | 6,542,016.00 | 7,130,003.00 | 2,318,792.00 |
| Depreciation | 169,068.00 | 463,933.00 | | 463,933.00 | | | 31,169.00 | 432,764.00 |
| Employee Benefit | - | - | | - | | | - | - |
| Contingency | - | - | | - | | | - | - |
| Activities | 119,678.00 | 533,519.00 | | 533,519.00 | | | 421,612.00 | 111,907.00 |
| School Lunch | 163,791.00 | 422,420.00 | | 422,420.00 | | | 255,607.00 | 166,813.00 |
| Bond | 555,942.00 | 825,814.00 | 512,052.00 | 1,337,866.00 | | | 570,321.00 | 767,545.00 |
| Special Building | 259,164.00 | 368,750.00 | 747,704.00 | 1,116,454.00 | | | 500,742.00 | 615,712.00 |
| Qualified Capital Purpose Undertaking | - | - | - | - | | | - | - |
| Cooperative | 5,934.00 | 15,907.00 | | 15,907.00 | | | 14,294.00 | 1,613.00 |
| Student Fee | - | - | | - | | | - | - |
| | | | | - | | | | - |
| **TOTAL ALL FUNDS** | $ 3,813,896.00 | 8,503,206.00 | 4,835,688.00 | 13,338,894.00 | 587,987.00 | 6,542,016.00 | 8,923,748.00 | 4,415,146.00 |

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

| MOTOR VEHICLE TAXES | |
|---|---|
| $ | 285,474.00 |

# CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

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

| | |
|---|---|
| NAME | **Freeman Public Schools** |
| ADDRESS | **415 8th Street** |
| CITY & ZIP CODE | **Adams, NE 68301** |
| TELEPHONE | **402-988-2525** |
| WEBSITE | **freemanpublicschools.org** |

| | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER |
|---|---|---|---|
| NAME | Shawn Mencl | Andrew Havelka | Andrew Havelka |
| TITLE /FIRM NAME | President | Superintendent | Superintendent |
| TELEPHONE | 402-239-5189 | 402-988-2525 x103 | 402-988-2525 x103 |
| EMAIL ADDRESS | shawn.mencl@freemanschools.net | andrew.havelka@freemanschools.net | andrew.havelka@freemanschools.net |

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

Freeman Public Schools

## 2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

### CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

**Prior Year Non-Bond Property Tax Request** (1) $ 5,027,367.00
*(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**

| 5,069,565.00 | / | 722,177,218.00 | = | 0.70 % (3) |
|---|---|---|---|---|
| 2025 Real Growth Value per Assessor | | Prior Year Total Real Property Valuation per Assessor | | |

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.70 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) $ 135,738.91

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) **$ 5,163,105.91**
**(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) $ 5,022,390.00
*(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

**Freeman Public Schools** — SUBDIVISION NAME

**Gage** — COUNTY

| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) |
|---|---|---|
| Freeman Public Schools and Village of Adams | *7/1/21-6/30/25* | *School Community Media Center for additional public hours* |
| Freeman and Southeast Nebraska Distance Learning Consortium | 9/1/24-8/31/25 | Membership Fee and Common Equipment |
| Freeman Public Schools and Educational Service Unit 5 | 8/1/24-7/31/25 | Elementary Science instruction and materials to the public school |
| Freeman Public Schools and Nebraska Power School Cooperative | 9/1/24-8/31/25 | Power School support, software, and training to the public school |
| Freeman Public Schools and Educational Service Unit 5 | 9/1/24-8/31/25 | Technology Coordinator services and support to the public school |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

# SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 34-0034

Freeman Public Schools

| Line No. | | 2025-2026 Amount Budgeted To Spend |
|---|---|---|
| 1 | Repairs to Infrastructure Damaged by a Natural Disaster: (List repair) | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |
| 7 | | |
| 8 | | |
| 9 | **Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8) | $ - |
| 10 | **Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance) | |
| 11 | | |
| 12 | | |
| 13 | | |
| 14 | | |
| 15 | | |
| 16 | | |
| 17 | **Total Judgments** (Lines 11 through 16) | $ - |
| 18 | **Distance Education Courses** | |
| 19 | **Amounts eligible as exclusion for Voluntary Termination Agreements** | |
| 20 | **Retirement Contribution Increase** | |
| 21 | **Native American Impact Aid** | |
| 22 | **Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21) | $ - |

Freeman 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 | 4,517,339.00 | 575,758.00 | 505,051.00 | - |
| 2 | **Exclusions:** | | | | |
| 3 | Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.) | - | 575,758.00 | | - |
| 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)** | - | 575,758.00 | - | - |
| 13 | Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12) | 4,517,339.00 | - | 505,051.00 | - |
| 14 | Assessed Valuation | 856,120,988 | 856,120,988 | 856,120,988 | 856,120,988 |
| 15 | Levy Subject to Limitation ((Line 13 / Line 14) x 100) | 0.527652 | 0.000000 | 0.058993 | 0.000000 |
| 16 | Total Levy for Compliance | 0.586645 | | | |

**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 | $ 4,517,339.00 | $ 856,120,988 | 0.527652 |
| Special Building Fund | $ 505,051.00 | $ 856,120,988 | 0.058993 |
| Bond Fund | $ 575,758.00 | $ 856,120,988 | 0.067252 |
| Bond Fund | $ - | $ 856,120,988 | 0.000000 |
| Bond Fund | $ - | $ 856,120,988 | 0.000000 |
| QCPUF Fund | $ - | $ 856,120,988 | 0.000000 |
| QCPUF Fund | $ - | $ 856,120,988 | 0.000000 |
| | $ - | $ 856,120,988 | 0.000000 |
| | $ - | $ 856,120,988 | 0.000000 |
| | $ - | $ 856,120,988 | 0.000000 |
| | $ - | $ 856,120,988 | 0.000000 |
| | $ - | $ 856,120,988 | 0.000000 |
| | $ - | $ 856,120,988 | 0.000000 |
| Total | $ 5,598,148.00 | | $ 0.653897 |

Must agree to Cover

**Superintendent Pay Transparency Notice—Proposed Contract (Dr. Andrew Havelka)**

Notice is hereby given that Freeman Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 9, 2024 at 7:00pm in the Media Center in Adams, 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.)** | 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** | $ 155,358.00 | $ 155,358.00 | **$ 310,716.00** |
| **Compensation for activities outside of the regular salary:** | | | |
| • *Extended contracts / Activities outside of regular salary* | | | $ - |
| • *Bonus/Incentive/Performance Pay* | | | $ - |
| • *Stipends* | | | $ - |
| • *All other costs not mentioned above* | | | $ - |
| **Benefits and Payroll Costs Paid by district:** | | | |
| • *Insurances (Health, Dental, Life, Long Term Disability)* | $ 28,349.00 | $ 28,349.00 | $ 56,698.00 |
| • *Cafeteria Plan Stipend* | | | $ - |
| • *Cash in lieu of insurance* | | | $ - |
| • *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district*** | | | $ - |
| • *District's share of retirement, FICA and Medicare* | $ 27,234.00 | $ 27,234.00 | $ 54,468.00 |
| • *IRS value of housing allowance* | | | $ - |
| • *IRS value of vehicle allowance* | | | $ - |
| • *Additional leave days* | | | $ - |
| • *Annuities* | | | $ - |
| • *Service credit purchase* | | | $ - |
| • *Association / Membership dues* | $ 435.00 | $ 435.00 | $ 870.00 |
| • *Cell Phone/Internet reimbursement* | $ 1,200.00 | $ 1,200.00 | $ 2,400.00 |
| • *Relocation reimbursement* | | | $ - |
| • *Travel allowance/reimbursement* | | | $ - |
| • *Mileage Allowance* | | | $ - |
| • *Educational tuition assistance* | | | $ - |
| • *All other benefit costs not mentioned above* | | | $ - |
| **Totals:** | **$ 212,576.00** | **$ 212,576.00** | **$ 425,152.00** |

**Schedule D**

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. 090825-1**

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

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

| | | |
|---|---|---|
| General Fund: | $ | 4,517,339.00 |
| Bond Fund: | $ | 575,758.00 |
| Special Building Fund: | $ | 505,051.00 |
| Qualified Capital Purpose Undertaking Fund: | $ | - |

2. The total assessed value of property differs from last year's total assessed value by 18.55 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 0.653897 per $100 of assessed value.

4. Freeman Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.653897 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Freeman Public Schools will increase (decrease) last year's budget by 3.83 percent.

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

Motion by Wiese, seconded by Dorn to adopt Resolution #090825-01.

| Voting yes were: | Voting no were: |
|---|---|
| Shawn Menel | |
| Myron Schoen | |
| AJ Wiese | |
| Tiffany Buhr | |
| Kyle Dorn | |
| Eldon Ideus | |
| | |

Dated this 9th day of September 2025

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Freeman Public Schools (34-0034) in Gage 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 6:30 o'clock, PM, at Freeman Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

| FUNDS | Actual Disbursements & Transfers 2023-2024 (1) | Actual/Estimated Disbursements & Transfers 2024-2025 (2) | Budgeted Disbursements & Transfers 2025-2026 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (7) |
|---|---|---|---|---|---|---|
| General | $ 7,130,003.00 | $ 7,177,973.00 | $ 8,696,906.00 | $ 1,485,440.00 | $ 5,710,180.00 | $ 4,517,339.00 |
| Depreciation | $ 31,169.00 | $ 374,270.00 | $ 608,084.00 | | $ 608,084.00 | |
| Employee Benefit | $ - | $ - | $ - | $ - | $ - | |
| Contingency | $ - | $ - | $ - | | $ - | |
| Activities | $ 421,612.00 | $ 421,623.00 | $ 630,000.00 | $ - | $ 630,000.00 | |
| School Nutrition | $ 255,607.00 | $ 264,888.00 | $ 556,157.00 | $ - | $ 556,157.00 | |
| Bond | $ 570,321.00 | $ 565,873.00 | $ 769,267.00 | $ 600,000.00 | $ 799,267.00 | $ 575,758.00 |
| Special Building | $ 500,742.00 | $ 117,106.00 | $ 1,822,205.00 | | $ 1,322,205.00 | $ 505,051.00 |
| Qualified Capital Purpose Undertaking | $ - | $ - | $ - | $ - | $ - | $ - |
| Cooperative | $ 14,294.00 | $ 13,176.00 | $ 22,002.00 | $ - | $ 22,002.00 | |
| Student Fee | $ - | $ - | $ - | $ - | $ - | |
| | $ - | $ - | $ - | $ - | $ - | |
| TOTALS | $ 8,923,748.00 | $ 8,934,909.00 | $ 13,104,621.00 | $ 2,085,440.00 | $ 9,647,895.00 | $ 5,598,148.00 |

| | Bond Purposes | Non-Bond Purposes | Total |
|---|---|---|---|
| Breakdown of Property Tax | $ 575,758.00 | $ 5,022,390.00 | $ 5,598,148.00 |

# Notice of Special Hearing To Set Final Tax Request

Freeman Public Schools (34-0034) in Gage 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 following the budget hearing, at Freeman Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

| | 2024-2025 | 2025-2026 | Change |
|---|---|---|---|
| Property Valuations | 722,177,218 | 856,120,988 | 19% |

| | ***2024-2025 Budget Information*** | | | | ***2025-2026 Budget Information*** | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Fund** | 2024-2025 Operating Budget | 2024-2025 Property Tax Request | 2024 Tax Rate | Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation) | 2025-2026 Operating Budget | 2025-2026 Proposed Property Tax Request | Proposed 2025 Tax Rate | Change in Tax Rate | Change in Operating Budget |
| **General Fund** | 8,278,716.00 | 4,356,328.00 | 0.603221 | 0.508845 | 8,696,906.00 | 4,517,339.00 | 0.527652 | -13% | 5% |
| **Bond Fund(s) K - 12** | 1,359,798.00 | 570,781.00 | 0.079036 | 0.066671 | 769,267.00 | 575,758.00 | 0.067252 | -15% | -43% |
| **Special Building Fund** | 1,165,072.00 | 671,039.00 | 0.092919 | 0.078381 | 1,822,205.00 | 505,051.00 | 0.058993 | -37% | 56% |
| **Total** | 10,803,586.00 | 5,598,148.00 | 0.775176 | 0.653897 | 11,288,378.00 | 5,598,148.00 | 0.653897 | -16% | 4% |

# The Voice News

P.O. Box 148
Hickman, NE 68372-0148
402-792-2255

## INVOICE - AFFIDAVIT OF PUBLICATION

| INVOICE # | 38007356 | DUE DATE | 10/4/2025 |
|---|---|---|---|

| BILL TO |
|---|
| Freeman Public School<br>PO Box 259<br>Adams, NE 68301-0259 |

THE STATE OF NEBRASKA } SS.
County of Lancaster

Darren P. Ivy, being duly sworn, says that he is the publisher of

**VOICE NEWS**

**News of Otoe, Johnson, Gage, Cass, Lancaster, Douglas, Saline, Sarpy & Saunders Counties,**

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, Douglas, Saline, Sarpy, and Saunders Counties, Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

| 1 | Successive Week(s) |
|---|---|
| Beginning with the issue of: | 9/4/2025 |
| and ending with the issue of: | 9/4/2025 |
| Publisher's fee at Legal Rate is: | **$163.50** |

Darren P. Ivy

Darren P. Ivy, Publisher

| Summary Information | Weekly Cost |
|---|---|
| Notice of Special Hearing to Set Final Tax Request - Sept 4 | 161.00 |
| Affidavit Fee | 2.50 |

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

Shelah M Davis

Notary Public

General Notary - State of Nebraska
SHELAH M. DAVIS
My Comm. Exp. April 2, 2029

This document is your Affidavit of Publication and amount that will be on your Invoice.

# Notice of Special Hearing To Set Final Tax Request

Freeman Public Schools 034-0034 in Gage 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 following the budget hearing, at Freeman Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

| | 2024-2025 | 2025-2026 | Change |
|---|---|---|---|
| Property Valuations | 729,177,213 | 806,123,669 | 10% |

***2024-2025 Budget Information*** ***2025-2026 Budget Information***

| Fund | 2024-2025 Operating Budget | 2024-2025 Property Tax Request | 2024 Tax Rate | Property Tax Rate (2025 2026 Request Divided By 2024 Valuation) | 2025-2026 Operating Budget | 2025-2026 Proposed Property Tax Request | Proposed 2025 Tax Rate | Change in Tax Rate | Change in Operating Budget |
|---|---|---|---|---|---|---|---|---|---|
| General Fund | 8,273,710.00 | 4,150,326.00 | 0.603221 | 0.569845 | 8,656,026.00 | 4,617,339.00 | 0.527652 | -13% | 5% |
| Bond Fund(s) K - 12 | 1,359,798.00 | 570,761.00 | 0.079998 | 0.069671 | 709,267.00 | 575,750.00 | 0.067252 | -16% | -48% |
| Special Building Fund | 1,166,072.00 | 671,998.00 | 0.092510 | 0.078381 | 1,322,205.00 | 605,057.00 | 0.058863 | -37% | 56% |
| Total | 10,873,580.00 | 5,393,085.00 | 0.775178 | 0.653897 | 11,238,570.00 | 5,598,146.00 | 0.653767 | -16% | 4% |

# The Voice News

P.O. Box 148
Hickman, NE 68372-0148
402-792-2255

## INVOICE - AFFIDAVIT OF PUBLICATION

| INVOICE # | 38007320 | DUE DATE | 10/4/2025 |
|---|---|---|---|

| BILL TO |
|---|
| Freeman Public School<br>PO Box 259<br>Adams, NE 68301-0259 |

THE STATE OF NEBRASKA } ss.
County of Lancaster

Darren P. Ivy, being duly sworn, says that he is the publisher of

**VOICE NEWS**

**News of Otoe, Johnson, Gage, Cass, Lancaster, Douglas, Saline, Sarpy & Saunders Counties,**

a legal newspaper which is published and is in general circulation in Lancaster, Gage, Johnson, Otoe, Cass, Douglas, Saline, Sarpy, and Saunders Counties, Nebraska, and is printed in the English Language weekly at its office in Hickman, Nebraska; that said newspaper has been so published for more than fifty-two successive weeks prior to the publication of the annexed notice, and has a bona fide circulation of more than three hundred copies each issue. That to affiant's personal knowledge, the annexed notice was published in said newspaper:

| 1 | Successive Week(s) |
|---|---|
| Beginning with the issue of: | 9/4/2025 |
| and ending with the issue of: | 9/4/2025 |
| Publisher's fee at Legal Rate is: | **$255.50** |

Darren P. Ivy, Publisher

| Summary Information | Weekly Cost |
|---|---|
| Notice of Budget Hearing and Summary - Sept 4 | 253.00 |
| Affidavit Fee | 2.50 |

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

Notary Public

General Notary - State of Nebraska
SHELAH M. DAVIS
My Comm. Exp. April 2, 2029

This document is your Affidavit of Publication and amount that will be on your Invoice.

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Freeman Public Schools (34-0034) in Gage 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 6:30 o'clock, PM, at Freeman Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

| FUNDS | Actual Disbursements & Transfers 2023-2024 (1) | Actual/Estimated Disbursements & Transfers 2024-2025 (2) | Budgeted Disbursements & Transfers 2025-2026 (3) | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Total Personal and Real Property Tax Requirement (7) |
|---|---|---|---|---|---|---|
| General | $ 7,130,003.00 | $ 7,177,973.00 | $ 8,696,906.00 | $ 1,485,440.00 | $ 5,710,180.00 | $ 4,517,339.00 |
| Depreciation | $ 31,169.00 | $ 374,270.00 | $ 608,084.00 | | $ 608,084.00 | |
| Employee Benefit | $ - | $ - | $ - | $ - | $ - | |
| Contingency | $ - | $ - | $ - | | $ - | |
| Activities | $ 421,612.00 | $ 421,623.00 | $ 630,000.00 | $ - | $ 630,000.00 | |
| School Nutrition | $ 255,607.00 | $ 264,888.00 | $ 556,157.00 | $ - | $ 556,157.00 | |
| Bond | $ 570,321.00 | $ 565,873.00 | $ 769,267.00 | $ 600,000.00 | $ 799,267.00 | $ 575,758.00 |
| Special Building | $ 500,742.00 | $ 117,106.00 | $ 1,822,205.00 | | $ 1,322,205.00 | $ 505,051.00 |
| Qualified Capital Purpose Undertaking | $ - | $ - | $ - | $ - | $ - | $ - |
| Cooperative | $ 14,294.00 | $ 13,176.00 | $ 22,002.00 | $ - | $ 22,002.00 | |
| Student Fee | $ - | $ - | $ - | $ - | $ - | |
| | $ - | $ - | $ - | $ - | $ - | |
| TOTALS | $ 8,923,748.00 | $ 8,934,909.00 | $ 13,104,621.00 | $ 2,085,440.00 | $ 9,647,895.00 | $ 5,598,148.00 |

| | Bond Purposes | Non-Bond Purposes | Total |
|---|---|---|---|
| Breakdown of Property Tax | $ 575,758.00 | $ 5,022,390.00 | $ 5,598,148.00 |

# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
## TAX YEAR 2025

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

**DANIEL FREEMAN SCHOOL**

**TO:** **PO BOX 259**
**ADAMS NE 68301-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE**

| 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] |
|---|---|---|---|---|---|---|---|
| SCH 34 FREEMAN | 3 | 34-0034 | | 809,150,002 | 4,714,505 | 683,863,077 | 0.69 |

** 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 **PATRICIA MILLIGAN**, **GAGE** 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.

Patricia Milligan
*(signature of county assessor)*

August 8 2025
*(date)*




CC: County Clerk, **GAGE** 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**

57,603,327 Pers Prior
51,636,216 Pers Value
626,259,750 Real Prior
757,513,786 Real Value

## CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
## TAX YEAR 2025

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

DANIEL FREEMAN SCHOOL

**TO:** PO BOX 259
ADAMS NE 68301-0000

**TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE**

| 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 |
|---|---|---|---|
| SCH 34 BOND | | 34-0034 | 809,150,002 |
| | | | |
| | | | |

I PATRICIA MILLIGAN, GAGE 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.

Patricia Milligan
*(signature of county assessor)*

August 18, 2025
*(date)*

COUNTY ASSESSOR Seal GAGE COUNTY, NEBRASKA

CC: County Clerk, GAGE 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

57,603,327 Pers Prior
51,636,216 Pers Value

626,259,750 Real Prior
757,513,786 Real Value

# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

## TAX YEAR 2025

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

To: DANIEL FREEMAN 34

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON

| 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 |
|---|---|---|---|---|---|---|---|
| DAN'L FREEMAN G30 GENRL | 3 | 34-0034 | | $37,032,293 | $355,060 | $30,380,737 | 1.16870% |
| DAN'L FREEMAN G30 SPEC | 3 | 34-0034 | | $37,032,293 | $355,060 | $30,380,737 | 1.16870% |

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.
a) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I , Terry Keebler, Johnson County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

(signature of county assessor)

08/13/2025
(date)

CC: County Clerk, Johnson County
CC: County Clerk where school district is headquartered, if different county, ~~Johnson~~ Gage County

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

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

# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2025

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

To: DANIEL FREEMAN BONDS

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON

| Name of Base School District Bond | Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12 | Base School Code | School BOND Taxable Value |
|---|---|---|---|
| DANIEL FREEMAN G34 BOND | N/A | 34-0034 | $37,032,293 |

I , Terry Keebler, Johnson 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.

Ty Keebler

(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Johnson County

CC: County Clerk where school district is headquartered, if different county, ~~Johnson~~ Gage County

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

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

# CERTIFICATION OF TAXABLE VALUE
# FOR SCHOOL DISTRICTS
## Tax Year 2025

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

TO: SCHOOL DISTRICT DANIEL FREEMAN
ATTN: SUPERINTENDENT
PO BOX 259
ADAMS, NE 68301

## TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

| 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** |
|---|---|---|---|---|---|---|---|
| FREEMAN 34 GENERAL | 3 | 34-0034 | | 4,037,340 | 0 | 3,175,480 | 0.00% |

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

*** 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 Dan Nolte, Lancaster 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.

Dan Nolte
*(signature of county assessor)*

08/20/2025
*(date)*

CC: County Clerk, Lancaster
CC: County Clerk where school district is headquartered, if different 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.*

# CERTIFICATION OF TAXABLE VALUE
# FOR SCHOOL DISTRICT BONDS
## Tax Year 2025

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

TO: SCHOOL DISTRICT DANIEL FREEMAN
ATTN: SUPERINTENDENT
PO BOX 259
ADAMS, NE 68301

**TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster**

| 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 |
|---|---|---|---|
| FREEMAN 34 BOND | | 34-0034 | 4,037,340 |

I Dan Nolte, Lancaster 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.

Dan Nolte
*(signature of county assessor)*

08/20/2025
*(date)*

CC: County Clerk, Lancaster
CC: County Clerk where school district is headquartered, if different 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.*

## CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

### TAX YEAR 2025

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

To: DANIEL FREEMAN G34 SCHOOL

TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE COUNTY, NE

| Name of School District | Class of School | Base School Code | Unified / Learning Comm Code | School District Taxable Value | Real Growth Value * | School District Prior Year Total Property Valuation | Real Growth Percentage a |
|---|---|---|---|---|---|---|---|
| DAN-FREEMAN G34 GENERAL | 3 | 34-0034 | | $5,901,353 | $0 | $4,757,924 | 0.00000% |
| DAN-FREEMAN G34 SPEC BLDG | 3 | 34-0034 | | $5,901,353 | $0 | $4,757,924 | 0.00000% |

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.
a) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I , Christina M. Smallfoot, Otoe County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Christina M. Smallfoot
(signature of county assessor)

08/14/2025
(date)

CC: County Clerk, Otoe County, NE County

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

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

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

## CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

**TAX YEAR 2025**

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

To: DANIEL FREEMAN G34 SCHOOL BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE COUNTY, NE

| Name of Base School District Bond | Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12 | Base School Code | School BOND Taxable Value |
|---|---|---|---|
| DAN-FREE G34 K-12 2005 BOND | Incl. HS | 34-0034 | $5,901,353 |

I , Christina M. Smallfoot, Otoe County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Christina M Smallfoot
(signature of county assessor)

08/14/2025
(date)

CC: County Clerk, Otoe County, NE County

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

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

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

BOE Meeting Template
Monday, September 8, 2025 Or immediately following Levy Hearing

Freeman Media Center
415 Eighth Street
Adams, NE 68301

| | |
|---|---|
| Tiffany Buhr: | Present |
| Kyle Dorn: | Present |
| Eldon Ideus: | Present |
| Shawn Mencl: | Present |
| Myron Schoen: | Present |
| AJ Wiese: | Present |

Present: 6.

1. Opening Procedures

1.1. Call meeting to order

1.2. Roll Call

1.3. Acknowledge meeting notice and announcement

1.4. Freeman Falcon Spotlight
Matt Nieveen was awarded a Teacher Apprenticeship grant through NDE and Chadron State College. He has already started classes in this 2-year program through CSC to obtain his 7-12 Health/PE teaching certificate. Part of the program includes 2000 on-the-job training hours, which he will complete at Freeman. For this school year, he will remain a sub and spend additional hours shadowing and helping with classes in his content area. As the program progresses, we will learn more about what tasks he needs to complete.

At the beginning of each year, our $5^{th}/6^{th}$ Grade Science classes take part in the egg drop and catapult experiments. The following students are here to show off what they created and share what they learned:
6th Catapults: Cameron Schoen, Jordonna Gana, and Corrine Byrne and the 5th Egg Drop: Gus Garton and Parker Little.

1.5. Communication from the Public

1.6. Approval of Consent Agenda
Motion to approve the consent agenda including minutes of the previous meeting and claims in the amount of $796,022.18 Passed with a motion by Myron Schoen and a second by Eldon Ideus.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Shawn Mencl: Yea, Myron Schoen: Yea, AJ Wiese: Yea
Yea: 6, Nay: 0

2. Discussion Items

3. Matters Requiring Board Action

3.1. Consideration and possible action to approve an architectural agreement for services relating to Freeman's south gym bleacher project.
Motion to approve an architectural agreement for services relating to Freeman's south gym bleacher project. Passed with a motion by AJ Wiese and a second by Tiffany Buhr.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Shawn Mencl: Yea, Myron Schoen: Yea, AJ Wiese: Yea
Yea: 6, Nay: 0

3.2. Consideration and possible action to approve the proposed budget for the 2025-26 school year as presented
Motion to approve the proposed budget for the 2025-26 school year as presented. Passed with a motion by Kyle Dorn and a second by Eldon Ideus.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Shawn Mencl: Yea, Myron Schoen: Yea, AJ Wiese: Yea
Yea: 6, Nay: 0

3.3. Consideration and possible action to approve the 2025-26 proposed levy as presented.
Motion to approve Resolution No. 090825-01, a resolution setting the property tax request. Passed with a motion by AJ Wiese and a second by Kyle Dorn.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Shawn Mencl: Yea, Myron Schoen: Yea, AJ Wiese: Yea
Yea: 6, Nay: 0

3.4. Consideration and possible action to review policies 4018, 4019, 4020, 4022, 4023, 4024, 4025, 4027
Motion to approve the review of policies 4018, 4019, 4020, 4022, 4023, 4024, 4025, 4027. Passed with a motion by Myron Schoen and a second by Tiffany Buhr.
Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Shawn Mencl: Yea, Myron Schoen: Yea, AJ Wiese: Yea
Yea: 6, Nay: 0

4. Reports

4.1. Administrative Reports
Dr. Havelka gave an update on insurance policy and village ordinance regarding changes for 8th Street.

4.2. School Improvement

4.3. Facilities

4.4. Transportation

4.5. Board of Education
NASB State Conference - November 19-21
Registration opens 9/10  Room request process opens 9/24

5. Announcements

5.1. Next regular meeting: October 13, 2025

6. Adjournment

Motion to adjourn at 8:02pm. Passed with a motion by Tiffany Buhr and a second by Kyle Dorn. Tiffany Buhr: Yea, Kyle Dorn: Yea, Eldon Ideus: Yea, Shawn Mencl: Yea, Myron Schoen: Yea, AJ Wiese: Yea
Yea: 6, Nay: 0

Adams Repair, repairs, $11,815.50; Adams Super Foods, food, $10.20; Amazon Capital Services, Inc., supplies, $2196.34; American Red Cross, CPR/AED training, $224.00; American Red Cross, CPR/AED training, $32.00; Awards Unlimited Inc, S student leader of the month award, $151.73; B&H Photo-Video, paper, $345.60; Bound Tree, supplies, $260.31; Buhr Electric, smart switch mount, pole in parking lot, fire extinguisher system, $522.80; Capital Business Systems, Inc., copiers, $577.00; Cardmember Service, supplies, renewals, gas, $5114.69; Cash-Wa Distributing, food, $3,555.55; Classic Sportswear & Awards, metal inserts, $61.24; Creek Turf Solutions, sprinkler service call, $380.00; Culligan of Crete, (49) salt, $627.75; Dawgs Sports Specialties, admin wear, $145.00; Dietze Music, supplies, $160.16; Earthgrains Co, food, $700.52; Egan Supply Co., supplies, $1066.75; EMC Insurance Companies, 25-26 insurance premiums, $121,082.00; ESU 5, mental health, E science, tech coordinator, Academy, Fortigate firewall, $53,127.99; Fireguard Inc, annual inspection, $2,003.70; First Dakota Indemnity Company, 25-26 work comp renewal, $12,031.00; Flesner, Korey, cell phone reimbursement, $55.00; Freeman Lunch Fund, PK and B&A snacks, $269.77; Freeman Revolving (Activity) Fund, S Renken Facing History trip, $500.00; Frontier Cooperative, gas/diesel, $3,039.22; Havelka, Andrew, staff meal supplies, $55.74; Havelka, Andrew, cell phone reimbursement, $100.00; Hestermann's Repair, def, $181.50; Hiland Dairy, food, $1,693.81; Huskerland Prep Report, renewal, $25.00; Innovative Office Solutions, LLC, supplies, $335.49; Intermedia.net Inc., monthly billing, $110.30; Jensen Publishing Inc, subscription, $25.00; Johnson County Hospital dba Adams Primary Car, physicals, $304.00; Kansas City-Audio Visual, mobile cart, $365.00; Kastanek, Jennifer S, gas for VB, $37.32; Klein, Holly D, coffee, $50.94; Lake Crest Pharmacy, albuterol, $19.27; Lakeshore Learning Materials, LLC, supplies, $249.51; Lisa Buhr, J Nieveen BLS renewal, $10.00; Live Voice, monthly charge, $113.19; Menards - Lincoln, supplies, $132.32; Micaela Vrtiska, Aug 2025 mileage, $562.80; Mudecas Association, 25-26 dues, $350.00; National Art & School Supplies Inc., supplies, $886.06; Nebraska Safety Center, 2 hour inservice, $250.00; Norris Public Power, monthly bill, $12,703.33; Oltman Farms, weed & grub control, $1,145.00; Oltman Farms, fertilize/weed control, $1,160.00; One Source The Background Check Company, background checks, $271.00; Pickup Lines Striping, crosswalk/bus lanes, $1,200.00; Planbook Inc., renewal, $216.00; Plank Road Publishing Inc, E music subscription, $115.45; Powerschool Group LLC, 25-26 messenger renewal, $1,319.95; Primex Wireless, clocks, $621.07; Proquest LLC, 25-26 renewal, $2,042.89; Quill Corporation, classroom supplies, $93.58; Scenario Learning, LLC, Vector training, $1,280.00; Staples Advantage, supplies, $74.50; Sterling Computers Corporation, (3) computers for office staff, $4,697.79; Strick, Michelle, scrubs, $66.50; Striv, Inc., 25-26 subscription, $3,045.00; Student Assurance Service Inc, 25-26 renewal, $684.00; Sysco Lincoln, food, $10,030.23; TK Elevator Corporation, elevator maintenance, $558.66; TK Elevator Corporation, elevator repair, $700.50; Toledo Physical Education Supply, PE supplies, $119.99; Voice News, legal ads, $135.75; WageWorks, monthly fee, $100.00; Weyer, Rebecca, FETC conference registration, $1,150.00; Windstream, monthly charge, $108.32; WoodRiver Energy, monthly charges, $446.94; Beatrice Mechanical Service, ice machine, $5,600.00; ;

District Number: 34-0034-000
District Name: FREEMAN PUBLIC SCHOOLS
District Phone: (402)988-2525

## Special Grant Fund List

Return to LC2

| | | |
|---|---|---|
| Total Special Grant Funds | 3.00 | 9,013 |

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
**Email your request for approval of these items to:**
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

| Grant Description | Line | Amount |
|---|---|---|
| ACE/Cultural Connections | 1.11 | 0 |
| Adult Education - English Literacy/Civics Grants (WIOA Title II) | 1.115 | 0 |
| Adult Education & Family Literacy Act Grants (WIOA Title II) | 1.12 | 0 |
| Adult Education Volunteer Coordination Program (AEFLA) | 1.125 | 0 |
| Annenberg Foundation Grants (Rural Challenge) | 1.13 | 0 |
| ARP-HCY I & II | 1.135 | 0 |
| Artist-in-Schools/Communities Grants | 1.14 | 0 |
| Beyond School Bells Grant | 1.145 | 0 |
| Building Safe and Responsive Schools Grants | 1.15 | 0 |
| Career and Technical Education Grants (Carl Perkins) | 1.155 | 0 |
| Career and Technical Eduation Grants (State) | 1.157 | 0 |
| Career Pathway Advancement Project (CPAP) | 1.16 | 0 |
| Century Link/NETA Grants | 1.165 | 0 |
| Child Care & Development Fund | 1.17 | 0 |
| Clean School Bus FY22-26 | 1.175 | 0 |
| Community 4 Kids Grant | 1.18 | 0 |
| Community Incentive Grants | 1.185 | 0 |
| Comprehensive Literacy State Development Grant (CLSD) | 1.187 | 0 |
| Department of Justice STOP Violence Grant | 1.19 | 0 |
| Distance Learning Grants (Federal) | 1.195 | 0 |
| Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants | 1.2 | 0 |
| Early Childhood Education Program Ages 3-5 Grants | 1.205 | 0 |
| Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants | 1.21 | 0 |
| Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants) | 1.215 | 0 |
| EducationQuest Foundation Community Grants | 1.22 | 0 |

| | | |
|---|---|---|
| ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent) | 1.225 | 0 |
| ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction) | 1.23 | 0 |
| ESEA Title III Grants - Immigrant Education Grants | 1.235 | 0 |
| ESEA Title III Grants – Language Instruction for English Learners | 1.24 | 0 |
| ESEA Title IV Part A - Student Support & Academic Enrichment Grants | 1.245 | 0 |
| ESEA Title IV Part B - 21st Century Community Learning Center Grants | 1.25 | 0 |
| ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants) | 1.255 | 9,013 |
| ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education | 1.26 | 0 |
| ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants | 1.265 | 0 |
| ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP) | 1.27 | 0 |
| Forest Service Grants (Conservation Education) | 1.275 | 0 |
| Great Plains Communications Grants (Commitment to the Schools) | 1.285 | 0 |
| Head Start Grants | 1.29 | 0 |
| High Ability Learner Incentive Grants (Gifted) | 1.295 | 0 |
| High School Equivalency Assistance Act Grants (AEFLA) | 1.3 | 0 |
| IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate) | 1.305 | 0 |
| Idea Part C - Planning Region Team | 1.307 | 0 |
| IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention) | 1.31 | 0 |
| Immigrant Impact Education Grants | 1.315 | 0 |
| Improving Health & Education Outcomes for Young People | 1.32 | 0 |
| Indian Education Grants | 1.325 | 0 |
| Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP) | 1.33 | 0 |

| | | |
|---|---|---|
| Innovation in Education Program Grants (includes funds from USDE) | 1.335 | 0 |
| Johnson-O'Malley Grants | 1.34 | 0 |
| JROTC | 1.345 | 0 |
| Kiewit Foundation Grants | 1.35 | 0 |
| Magnet School Grants | 1.355 | 0 |
| Medicaid Administrative Activities in Public Schools (MAAPS) | 1.36 | 0 |
| Medicaid in Public Schools (MIPS) | 1.365 | 0 |
| Mentoring for Success Grants | 1.37 | 0 |
| National Assessment of Educational Progress (NAEP) | 1.38 | 0 |
| National Science Foundation Grants | 1.385 | 0 |
| NDEQ | 1.39 | 0 |
| NE Emerging Technologies Initiative-Pathways to STEM grant | 1.395 | 0 |
| NE Improving Student Health | 1.4 | 0 |
| NE Improving Student Health (CARES Act) | 1.405 | 0 |
| NE Youth Suicide Prevention 21 | 1.41 | 0 |
| Nebraska Arts Council Grants | 1.415 | 0 |
| Nebraska Community Foundation/TeamMates Grants | 1.42 | 0 |
| Nebraska Environmental Trust Grants | 1.425 | 0 |
| Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom) | 1.43 | 0 |
| Nebraska Grant for School Emergency Management | 1.435 | 0 |
| Nebraska Humanities Grants | 1.44 | 0 |
| Nebraska Natural Resources Commission Grants | 1.445 | 0 |
| Nebraska STOP School Violence Prevention Training Program | 1.45 | 0 |
| Nebraska STOP School Violence Threat Assessment Program | 1.455 | 0 |
| Preschool Development Grant (PDG) | 1.46 | 0 |
| Project AWARE (Advancing Wellness & Resiliency in Education) | 1.465 | 0 |

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

**Exclusions listed below require State Board approval**

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

District Number: 34-0034-000
District Name: FREEMAN PUBLIC SCHOOLS
District Phone: (402)988-2525

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

Checklist

LC-2 has been submitted, but is not complete until the district budget documentation has been uploaded below. Upload a single PDF document.

**Please load your budget documents here**

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit
Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:
No Budget Documents loaded

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

| | | |
|---|---|---|
| Certified Budget Authority | A-101 | 7,636,884 |
| Access to Prior Year's Unused Budget Authority [Maximum Amount: $149,012] | A-355 | 149,012 |
| Total Adjusted Budget Authority | A-361 | 7,785,896 |
| Total Allowable Budget Authority | A-780 | 7,785,896 |

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

| | | |
|---|---|---|
| 2025/26 General Fund Budget of Disbursements & Transfers | B-100 | 8,696,906 |
| **2025/26 Special Grant Funds List** | B-110 | 9,013 |
| 2025/26 Special Education Budget of Disbursements & Transfers | B-120 | 901,997 |
| 2025/26 General Fund Lid Exclusions | B-130 | 0 |
| Total Adjusted General Fund Budget of Disbursements & Transfers | B-140 | 7,785,896 |
| 2025/26 Unused Budget Authority | B-150 | 0 |

**Total Unused Budget Authority**

| | | |
|---|---|---|
| 2024/25 Total Unused Budget Authority | B-160 | 1,292,129 |

| | | |
|---|---|---|
| 2025/26 General Fund Expenditure Growth | B-162 | 149,012 |
| Adjusted Unused Budget Authority | B-165 | 1,143,117 |
| 2025/26 Unused Budget Authority | B-170 | 0 |
| Total Unused Budget Authority (Carries forward into future school fiscal years) | B-175 | 1,143,117 |

**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 | 3,913,608 |
| 2025/26 General Fund Necessary Cash Reserve | C-300 | 1,485,440 |
| 2025/26 Depreciation Fund Total Requirements | C-310 | 608,084 |
| 2025/26 Employee Benefit Fund Necessary Cash Reserve | C-320 | 0 |
| Total Reserves | C-340 | 2,093,524 |

**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 | 856,120,988 |

**2025/26 Section D: Property Tax Request Authority**

| | | |
|---|---|---|
| 2025/26 Property Tax Request Authority | D-110 | 5,157,408 |
| 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 | 5,157,408 |
| 2025/26 Property Tax Request General Fund | D-210 | 4,517,339 |
| 2025/26 Property Tax Request Special Building Fund | D-220 | 505,051 |
| 2025/26 Total Property Tax Request | D-230 | 5,022,390 |
| 2025/26 Unused Property Tax Request Authority | D-240 | 135,018 |
| Total Property Tax reduced as a result of increased SPED & Foundation Aid. | D-310 | 936,397 |

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

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