2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 35-0001 Class #: 1
Garden County Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Garden County

This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,656,554.21	$ 3,656,554.21
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 101,010.00	$ 101,010.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 3,757,564.21	$ 3,757,564.21

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

$ -	Principal
$ -	Interest
$ -	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,014,834,091
*(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

NOTE: We have removed the signature from the front cover, but you are now required to remit a copy of the board minutes or resolution where the budget was adopted

Note: If budget is filed electroncially through website, you will receive a confirmation. Confirmations will not be sent if filed by mail or email.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 35-0001
Garden County Schools

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balance) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col3) (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 + Col6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,675,583.00	3,824,629.00	3,619,889.21	7,444,518.21	1,310,000.00	6,134,516.21	7,444,516.21		7,444,516.21
Depreciation	32,698.00	32,698.00		32,698.00			32,698.00		32,698.00
Employee Benefit	5,934.00	64,000.00		64,000.00			64,000.00		64,000.00
Contingency	-	-		-			-		-
Activities	46,634.00	225,634.00		225,634.00			225,634.00		225,634.00
School Nutrition	25,550.00	269,300.00		269,300.00			269,300.00		269,300.00
Bond	-	-		-			-		-
Special Building	342,190.00	385,700.00	100,000.00	485,700.00			485,700.00		485,700.00
Qualified Capital Purpose Undertaking	-	-		-			-		-
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
				-					-
TOTAL ALL FUNDS	2,330,589.00	4,802,060.00	3,719,889.21	8,522,049.21	1,310,000.00	6,134,516.21	8,522,049.21	-	8,522,049.21

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.

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,619,889.21		100,000.00	
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	36,568.00	-	1,010.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,656,654.21	-	101,010.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 358,395.00	$ 222,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
875,583.00		42,190.00	

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

County-District # 35-0001
Garden County 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	1,317,061.00	3,741,023.00	3,626,060.00	7,367,083.00	932,400.00	4,559,100.00	5,491,500.00	1,875,583.00
Depreciation	35,748.00	37,698.00		37,698.00			5,000.00	32,698.00
Employee Benefit	5,754.00	68,284.00		68,284.00			62,350.00	5,934.00
Contingency	-	-		-			-	-
Activities	108,934.00	298,634.00		298,634.00			250,000.00	48,634.00
School Nutrition	33,350.00	268,550.00		268,550.00			243,000.00	25,550.00
Bond	-	-		-			-	-
Special Building	706,181.00	751,937.00	25,253.00	777,190.00			435,000.00	342,190.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	11,446.00	11,446.00		11,446.00			11,446.00	-
				-				-
TOTAL ALL FUNDS	2,218,474.00	5,177,572.00	3,651,313.00	8,828,885.00	932,400.00	4,559,100.00	6,498,296.00	2,330,589.00

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	
$	220,000.00

County-District # 35-0001
Garden County Schools

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,182,789.00	3,678,073.00	2,938,965.00	6,617,038.00	899,817.00	4,400,160.00	5,299,977.00	1,317,061.00
Depreciation	172,985.00	174,871.00		174,871.00			139,123.00	35,748.00
Employee Benefit	24,723.00	67,135.00		67,135.00			61,381.00	5,754.00
Contingency	-	-		-			-	-
Activities	155,286.00	307,613.00		307,613.00			198,679.00	108,934.00
School Lunch	77,333.00	289,417.00		289,417.00			256,067.00	33,350.00
Bond	-	-		-			-	-
Special Building	835,149.00	883,488.00	24,355.00	907,843.00			201,662.00	706,181.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	11,159.00	11,446.00		11,446.00			-	11,446.00
				-				-
TOTAL ALL FUNDS	$ 2,459,424.00	5,412,043.00	2,963,320.00	8,375,363.00	899,817.00	4,400,160.00	6,156,889.00	2,218,474.00

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
$ 215,700.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Jess Underwood**
ADDRESS	**200 West 2nd Street**
CITY & ZIP CODE	**Oshkosh, 69154**
TELEPHONE	**308-772-3242**
WEBSITE	**www.gardencountyschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Shelli Peterson	Jess Underwood	Jess Underwood
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	308-772-3242	308-772-3242	308-772-3242
EMAIL ADDRESS		junderwood@gceagles.org	junderwood@gceagles.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

Garden County Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,651,313.00
*(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

8,836,679.00 (2025 Real Growth Value per Assessor) / 976,426,420.00 (Prior Year Total Real Property Valuation per Assessor) = 0.91 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.91 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 106,253.21

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,757,566.21**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 3,757,564.21
(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.

Instructions:

Lines 1-7 will automatically populate based on information entered on the "Basic Data Input" tab and other places of the budget.

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 your information to the County Assessor 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.

See Budget Form Instruction Manual for additional requirements related to the Joint Public Hearing and Postcard requirements.

LB 727, Sec. 49 (2023) Removed the amount to be levied for the payment of principal and interest on bonds issued by a School District from the definition of Property Tax Reques

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 35-0001

Garden County 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)	$ -

DO NOT ADD OR DELETE ROWS, OR MAKE ANY OTHER CHANGES TO THIS SCHEDULE

Garden County Schools
Schedule B - Levies

Levy Limit Compliance

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

Line No		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,656,554.21	-	101,010.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
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)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,656,554.21	-	101,010.00	-
14	Assessed Valuation	1,014,834,091	1,014,834,091	1,014,834,091	1,014,834,091
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.360311	0.000000	0.009953	0.000000
16	Total Levy for Compliance	0.370264			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process

Fund	Property Taxes	Valuation	Expected Levy	
General Fund	$ 3,656,554.21	$ 1,014,834,091	0.360311	
Special Building Fund	$ 101,010.00	$ 1,014,834,091	0.009953	
Bond Fund	$ -	$ 1,014,834,091	0.000000	
Bond Fund	$ -	$ 1,014,834,091	0.000000	If you have need for separate Bond levies, put amounts in I11 and I12
Bond Fund	$ -	$ 1,014,834,091	0.000000	
QCPUF Fund	$ -	$ 1,014,834,091	0.000000	
QCPUF Fund	$ -	$ 1,014,834,091	0.000000	If you have need for separate QCPUF Fund, put amount in cell I14
	$ -	$ 1,014,834,091	0.000000	
	$ -	$ 1,014,834,091	0.000000	
	$ -	$ 1,014,834,091	0.000000	
	$ -	$ 1,014,834,091	0.000000	
	$ -	$ 1,014,834,091	0.000000	
	$ -	$ 1,014,834,091	0.000000	
Total	$ 3,757,564.21		$ 0.370264	
	Must agree to Cover			

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

Notice is hereby given that __Garden County __Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on __December 9_, 20_24_ at 12:00_ am/pm at the High school Board Room in __Oshkosh__, 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.) 3

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	$ 149,500.00	$ 152,500.00	$ 302,000.00
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*			$ -
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*	$ 18,500.00	$ 18,500.00	$ 37,000.00
• *Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district*	$ 29,256.00	$ 31,000.00	$ 60,256.00
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	$ 197,256.00	$ 202,000.00	$ 399,256.00

Instructions for Completing Schedule D -Superintendent Pay Transparency Act Notice

Schedule D is provided to collect current and future costs to a school district for the services of the school superintendent in accordance with LB 470.

To complete Schedule D, enter the following information (where applicable) into highlighted cells on Schedule D. Row 1 & 2 have been provided to assist with the school publication requirements of LB 470, they are not a required part of this form and may be left incomplete.

Cell Reference	*Item*	*Description*
F4	Contract Length	The number of years that remain until end of the contract.
E11	Base Pay	The total base pay before any deductions.
F14	Extended Contracts	Amount paid if number of days in contract increase, include extra duty pay, e.g. coaching.
F15	Bonus, Incentive or Performance Pay	Amount paid if specific conditions listed in the contract are met.
F16	Stipends	Additional compensation for additional hours, days worked, or extra duty pay (sports or activities).
F17	All other costs not listed above	Any other additional compensation paid by the district.
F20	Insurance	District cost for health-related insurance [e.g., Health, Dental, Life, Long Term Disability (% rate of salary + benefits)
F21	Cafeteria Plan Stipend	District contribution to the individual's plan, includes individual's or family deductible.
F22	Cash in lieu of insurance	Amount paid by the district for not participating in the district insurance plan(s).
F24	Employee's share of retirement…	Amount paid by district to cover retirement contribution, deferred compensation, FICA and Medicare traditionally paid by an employee.
F25	District share of retirement…	Amount paid by district for the employer share of retirement (9.8775%), FICA (6.2% up to $117,000) and Medicare (1.45%).
F26	IRS value of housing allowance	Amount equal to the fair market rental value of the housing (purchased or provided).
F27	IRS value of vehicle allowance	Amount equal to annual cost of a vehicle – sole use for superintendent (purchased or provided).
F28	Leave days	Estimated leave days used (e.g. 3-year average); additional leave days included in contract; value of unused leave balance from previous year.
F29	Annuities	Amount paid by the district to purchase annuities.
F30	Service Credit Purchase	Amount paid by district to purchase additional school retirement credit.
F31	Association / Membership Dues	Cost of all memberships and fees paid by district.
F32	Cell Phone/Internet Reimbursement	Cost of cell phone and internet bills reimbursed by district.
F33	Relocation reimbursement	Cost of all moving expenses for relocation reimbursed by the district.
F34	Travel allowance reimbursement	Cost transportation paid by the district pre-actad or based on previous year's travel; (e.g. mileage, fuel, per diem rate).
F34	Mileage allowance	Monthly mileage allowance paid by district
F36	Educational tuition assistance	Amount to be paid by district for cost of job-related tuition.
F37	All other benefit costs not listed above	Employee's share of any other benefit if paid by the district (e.g., stipends for expenses).

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Garden County Schools (35-0001) in Garden 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 Monday 8th day of September, 2025 at 12:00 pm o'clock, PM, at Garden County Board Room 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	$ 5,299,977.00	$ 5,491,500.00	$ 7,444,516.21		$ 3,824,528.00	$ 3,656,564.21
Depreciation	$ 139,123.00	$ 5,000.00	$ 32,698.00		$ 32,698.00	
Employee Benefit	$ 61,381.00	$ 62,350.00	$ 64,000.00		$ 64,000.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 198,679.00	$ 250,000.00	$ 225,834.00		$ 225,834.00	
School Nutrition	$ 256,067.00	$ 243,000.00	$ 269,300.00		$ 269,300.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ 201,662.00	$ 435,000.00	$ 485,700.00		$ 385,700.00	$ 101,010.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -		$ -	$ -
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ -	$ 11,446.00	$ -		$ -	
TOTALS	$ 6,156,889.00	$ 6,498,296.00	$ 8,522,048.21	$ -	$ 4,802,060.00	$ 3,757,564.21

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,757,564.21	$ 3,757,564.21

Notes:

(1) The example publication included here is solely to hear taxpayer input at the budget hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Budget Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publications include all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

Common Questions

How many days must the notice be published prior to the meeting?

Notice must be published 4 days prior to hearing date. State Statute 13-506 states "For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing.

My notice did not get printed, now what do I do?

If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The 4 day rule still applies. If there is not time to publish and hold meeting prior to the September 30 deadline, your budget will be late and you need to submit as soon as possible.

The Board approved a budget different than what was published?

If the Board approves a budget at the meeting that is different than the published information, you must publish a summary of the changes within 20 days after the date the budget is adopted. File your budget timely, and submit publication of summary of changes once that has been published.

Found a calculation error in the budget after it was adopted, now what?

It has been less than 30 days since adoption of the budget:

If the total amount budgeted changes by less than 1% and the property taxes do not increase, you can correct the forms and submit a new version to the Auditor, County Clerk and Dept. of Education. You are not required to hold a hearing or publish the change.

It has been more than 30 days since adoption of the budget:

You must follow the procedures of amending the budget that are found in Statute 13-511. This includes holding a hearing, publication and then filing the new forms with Auditor, County Clerk and Dept. of Education

The County Assessor changes the certified valuation after the budget and tax request has been adopted.

The change causes the levy to exceed the levy limit.

The budget will need to be amended to reduce the property taxes so that the levy limit is not exceeded. Hearing and publication will depend on if it has been less than 30 days after adoption and if total amount budgeted changes by less than 1%.

The change causes the levy to be reduced

The County Board is responsible to set the levy based on the property tax request amount and the valuation, so a change to the valuation will change the levy set, but will not change the amount collected in taxes. Therefore, the budget will not need to be amended.

Can we hold the hearings the same day as the board meeting to approve the budget and tax request?

LB 148 (2020) states the budget hearing must be held separately from regularly scheduled meeting and cannot be limited by time. Nothing indicates the hearing cannot be held the same day as a meeting.

Notice of Special Hearing To Set Final Tax Request

Garden County Schools (35-0001) in Garden 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 Monday 8th day of, September 2025 at 12:00 o'clock PM, at Garden County Board Room at the High School 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	976,426,420	1,014,834,091	4%

	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	6,800,010.00	3,626,060.00	0.371360	0.357306	7,444,516.21	3,656,554.21	0.360311	-3%	9%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	847,272.00	25,253.00	0.002586	0.002488	485,700.00	101,010.00	0.009953	285%	-43%
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	7,647,282.00	3,651,313.00	0.373947	0.359794	7,930,216.21	3,757,564.21	0.370264	-1%	4%

Notes:

(1) The example publications included here are solely to hear taxpayer input at the tax request hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Tax Request Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publication includes all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

(3) If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. If the tax request does not exceed the allowable growth percentage, you will continue to hold the Special Hearing to set Final Tax Reqeust as has been done in the past.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # 35-0001

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	2,447,720.00	2,550,000.00	3,800,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	597,741.00	620,000.00	800,000.00
4	Support Services - Pupils (SPED Related)	2100's	300,075.00	310,000.00	500,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's			
7	Support Services - Instructional	2200's	97,454.00	98,000.00	188,416.21
8					
9	Board of Education	2310	19,344.00	20,000.00	20,000.00
10	Executive Administration Services	2320	184,291.00	195,000.00	220,000.00
11	District Legal Services	2330	979.00	1,100.00	1,100.00
12	Office of the Principal	2410	279,407.00	285,000.00	290,000.00
13	General Administration - Business Services	2500	136,057.00	142,000.00	150,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	388,232.00	390,000.00	390,000.00
15	Vehicle Acquisition & Maintenance	2550			100,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	100,072.00	110,000.00	150,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	2,001.00	2,400.00	10,000.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	97,002.00	98,000.00	100,000.00
22	Debt Services	6000			
23	Federal Programs	6000's	569,602.00	570,000.00	575,000.00
24					
25	Transfers to _____ Fund	8000	80,000.00	100,000.00	150,000.00
26	Interfund Loan/Repayment to _____ Fund				
27	BALANCE BUDGET				
28					
29					
30	Total Disbursements & Transfers (Including SPED)		5,299,977.00	5,491,500.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	899,817.00	932,400.00	1,310,000.00
32	Total Non-Special Education Disbursements & Transfers		4,400,160.00	4,559,100.00	6,134,516.21
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,444,516.21
34	NECESSARY CASH RESERVE				
35	TOTAL REQUIREMENTS				7,444,516.21
36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,000,000.00	1,000,000.00	1,000,000.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		182,789.00	317,061.00	875,583.00
41	Total Beginning Balance		1,182,789.00	1,317,061.00	1,875,583.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	13,738.00	13,500.00	13,750.00
46	Public Power District Sales Tax	1120	19,619.00	19,500.00	20,000.00
47	Motor Vehicle Taxes	1125	215,700.00	220,000.00	222,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360	3,810.00	4,000.00	4,500.00
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	6,785.00	7,000.00	7,200.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	22,865.00	23,300.00	24,000.00
56	Local License Fees/Court Fines	1911 / 1921	1,500.00	1,750.00	1,800.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59		1130	7,774.00	8,000.00	8,100.00
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	25,192.00	25,500.00	26,000.00
66	Other County Sources	2130	6,282.00	6,500.00	6,800.00
67	ESU Receipts	2210	2,818.00	3,000.00	3,300.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	306,610.00	380,058.00	358,395.00
72	Special Education Programs	3120	420,115.00	421,200.00	422,000.00
73	Special Education Transportation	3125	769.00	800.00	850.00
74	Homestead Exemption	3130	20,603.00	21,000.00	
75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	6,694.00	7,000.00	7,200.00
77	Payments for High Ability Learners	3535			
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	50,342.00	51,000.00	52,000.00
85	Other		5,000.00	6,000.00	6,200.00
86	State Categorical Programs	3500's	128,512.00	130,000.00	130,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	380,835.00	385,900.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	320,254.00	320,254.00	310,000.00
91		4526-4528, 4531	50,000.00	50,000.00	
92			94,255.00	95,000.00	96,000.00
93			99,971.00	100,000.00	100,000.00
94	IDEA Programs	4512-4523	71,253.00	72,000.00	75,000.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	12,747.00	12,900.00	13,500.00
98	Medicaid Administrative Activities in Public Schools	4709	8,903.00	7,000.00	7,500.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101					
102					
103					
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530	2,052.00	2,500.00	2,500.00
106			20,000.00	21,000.00	22,000.00
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301	45,543.00		
113	Sale of Property	6300	1,520.00	1,700.00	1,750.00
114	Transfers from _____ Fund	6200	118,753.00		
115	Cash Balance from Dissolved/Merged Districts	6610			
116	BALANCE BUDGET				
117	Other Non-Revenue Receipts	5600	6,470.00	6,800.00	6,800.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		3,678,073.00	3,741,023.00	3,824,528.00
121	Personal and Real Property Taxes	1100	2,938,965.00	3,626,060.00	3,619,988.21
122	TOTAL RESOURCES AVAILABLE		6,617,038.00	7,367,083.00	7,444,516.21
123	Less: Disbursements & Transfers		5,299,977.00	5,491,500.00	
124	BALANCE FORWARD		1,317,061.00	1,875,583.00	

PROPERTY TAX RECAP

1. Tax from Line 121	3,619,988.21
2. Compute County Treasurer's Commission at 1% of tax collections.	36,666.00
3. Total Personal and Real Property Tax Requirement	3,656,654.21

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **35-0001**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		920.00		
3	Equipment		19,450.00	5,000.00	32,698.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911	118,753.00		
12	Total Disbursements & Transfers		139,123.00	5,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				32,698.00
14	TOTAL REQUIREMENTS				32,698.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		172,985.00	35,748.00	32,698.00
17	Investments, 9-1				
18	Total Beginning Balance		172,985.00	35,748.00	32,698.00
19	LOCAL SOURCES				
20	Interest	1510	1,886.00	1,950.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200			
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		174,871.00	37,698.00	32,698.00
28	Less: Disbursements & Transfers		139,123.00	5,000.00	
29	BALANCE FORWARD		35,748.00	32,698.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # 35-0001

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		61,381.00	62,350.00	64,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		61,381.00	62,350.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				64,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				64,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		24,723.00	5,000.00	5,934.00
18	Investments, 9-1			754.00	
19	Total Beginning Balance		24,723.00	5,754.00	5,934.00
20	LOCAL SOURCES				
21	Interest	1510	282.00	330.00	330.00
22		5690	12,130.00	12,200.00	12,000.00
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	30,000.00	50,000.00	45,736.00
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		67,135.00	68,284.00	64,000.00
29	Less: Disbursements & Transfers		61,381.00	62,350.00	
30	BALANCE FORWARD		5,754.00	5,934.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # 35-0001

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600	22,534.00	100,000.00	50,000.00
4	Capital Outlay (New Only)	700's		85,000.00	50,000.00
5	Site Acquisition & Improvements	710			20,700.00
6	Building Acquisition & Improvement	720	179,128.00	250,000.00	300,000.00
7	Loan Repayment	831 / 832			
8	Balance				65,000.00
9	Interfund Loan/Repayment To Fund				
10	Total Disbursements & Transfers		201,662.00	435,000.00	485,700.00
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				485,700.00
12	TOTAL REQUIREMENTS				485,700.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		800,000.00	700,000.00	300,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		35,149.00	6,181.00	42,190.00
17	Total Beginning Balance		835,149.00	706,181.00	342,190.00
18	LOCAL SOURCES				
19	Ceriline Tax	1115	105.00	100.00	100.00
20	Interest	1510	32,221.00	32,000.00	33,000.00
21			332.00	335.00	335.00
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	167.00	160.00	
25	Pro-Rata Motor Vehicles	3180	67.00	71.00	75.00
26					
27	Property Tax Credit	3131	2,907.00	2,990.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300	12,550.00	10,100.00	10,000.00
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From Fund				
36	Total Available Resources Before Property Taxes		883,488.00	751,937.00	385,700.00
37	Personal and Real Property Taxes	1100	24,355.00	25,253.00	100,000.00
38	TOTAL RESOURCES AVAILABLE		907,843.00	777,190.00	485,700.00
39	Less: Disbursements & Transfers		201,662.00	435,000.00	
40	BALANCE FORWARD		706,181.00	342,190.00	

	PROPERTY TAX RECAP
1. Tax From Line 37	100,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	1,010.00
3. Total Personal and Real Property Tax Requirement.	101,010.00

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

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **35-0001**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			167,007.00	150,000.00	200,000.00
3			31,672.00	100,000.00	25,834.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		198,679.00	250,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				225,834.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				225,834.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		155,286.00	108,934.00	48,634.00
18	Investments, 9-1				
19	Total Beginning Balance		155,286.00	108,934.00	48,634.00
20	LOCAL SOURCES				
21	Interest	1510	2,126.00	2,200.00	2,200.00
22	Activities Receipts	1790	49,452.00	55,500.00	53,000.00
23	Admissions	1710	11,058.00	12,000.00	12,000.00
24			69,691.00	70,000.00	70,000.00
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	20,000.00	50,000.00	40,000.00
27					
28	TOTAL RESOURCES AVAILABLE		307,613.00	298,634.00	225,834.00
29	Less: Disbursements & Transfers		198,679.00	250,000.00	
30	BALANCE FORWARD		108,934.00	48,634.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **35-0001**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	85,885.00	110,000.00	125,300.00
3	Employee Benefits	200's	14,764.00	22,000.00	25,000.00
4	Purchased Services	300 / 400	3,403.00	3,000.00	4,000.00
5	Supplies & Materials (Excluding Food)	610	9,509.00	2,000.00	5,000.00
6	Food	630	142,506.00	106,000.00	110,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739			
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		256,067.00	243,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				269,300.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				269,300.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		77,333.00	33,350.00	25,550.00
18	Investments, 9-1				
19	Total Beginning Balance		77,333.00	33,350.00	25,550.00
20	LOCAL SOURCES				
21	Interest	1510	536.00	550.00	550.00
22	Sale of Lunches/Milk	1610-1650	27,295.00	28,000.00	30,000.00
23			278.00	300.00	300.00
24	STATE SOURCES				
25	State Reimbursement	3150	820.00	850.00	900.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 /4211	153,155.00	155,500.00	155,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	30,000.00	50,000.00	57,000.00
32					
33	TOTAL RESOURCES AVAILABLE		289,417.00	268,550.00	269,300.00
34	Less: Disbursements & Transfers		256,067.00	243,000.00	
35	BALANCE FORWARD		33,350.00	25,550.00	

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

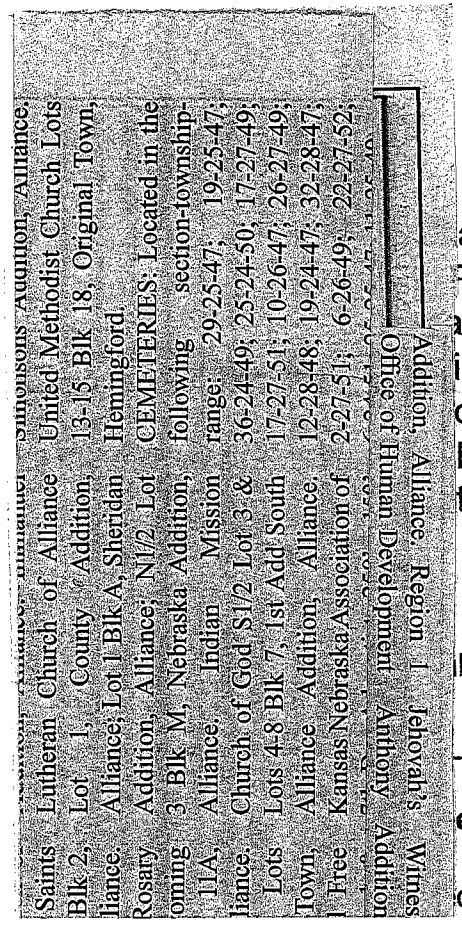
BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **35-0001**

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities			11,446.00	
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	11,446.00	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1		11,159.00	11,000.00	
20	Investments, 9-1			446.00	
21	Total Beginning Balance		11,159.00	11,446.00	-
22	LOCAL SOURCES				
23	Interest	1510	287.00		
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		11,446.00	11,446.00	-
35	Less: Disbursements		-	11,446.00	
36	BALANCE FORWARD		11,446.00	-	

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

Affidavit of Publication

Garden County
State of Nebraska } SS.



Saints Lutheran Church of Alliance; United Methodist Church Lots Blk 2, Lot 1, County Addition; 13-15 Blk 18, Original Town, liance. Alliance; Lot 1 Blk A, Sheridan Hemingford, Rosary Addition; Alliance; N1/2 Lot CEMETERIES: Located in the oming 3 Blk M, Nebraska Addition; following section-township- 11A, Alliance, Indian Mission range; 29-25-47; 19-25-47; liance. Church of God S1/2 Lot 3 & 36-24-49; 25-24-50; 17-27-49; Lots Lots 4-8 Blk 7, 1st Add South 17-27-51; 10-26-47; 26-27-49; Town, Alliance Addition; Alliance. 12-28-48; 19-24-47; 32-28-47; l Free Kansas Nebraska Association of 2-27-51; 6-26-49; 22-27-52;

Addition, Alliance; Region 1 Jehovah's Witnes
Office of Human Development Anthony Addition

aun Friedrichsen, being first duly sworn, deposes and says that he Publisher of the Garden County News, a legal newspaper, under the atutes of the State of Nebraska, published in Garden County; that id newspaper circulation in Garden County and that to his personal owledge, the notice, is a true copy of which is here to annexed, was blished in said newspaper for 1 week(s) on the following tes: September 3, 2025

Shaun Friedrichsen

bscribed in my prescence and sworn before me this

11 day of September 2025

e $ 123.51

Chris Melcher

CHRISTINE MELCHER
General Notary - State of Nebraska
My Commission Expires Jan 31, 2029

deral I.D. Number 85-3711354

Affidavit of Publication

Garden County
State of Nebraska } SS.

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: September 3, 2025

Shawn Friedrichsen

ribed in my prescence and sworn before me this

11 **day of** September **20** 25

101.67

CHRISTINE MELCHER
General Notary - State of Nebraska
My Commission Expires Jan 31, 2029

al I.D. Number 85-3711354

PROPERTY TAX INCREASES

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivisions will meet on the 17th day of September, 2025 at 7:30 p.m., at the Alliance Learning Center Community Meeting Room, 1750 Sweetwater Avenue, Alliance, NE 69301, for the purpose of conducting a joint public hearing to obtain public input on property tax increases

is open to the public. There are no items on the agenda for this joint public meeting other than discussion of each political subdivision's intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in § 77-1633. The political subdivisions shall make their presentations in the order listed above.

Martie Burke
Box Butte County Clerk

Publish September 3, 2025

Garden County Public Schools
Board Agenda
September 8, 2025
11:50, Regular Board Meeting 12:00
Inspire, Integrity, and Responsibility

Garden County Schools Budget/Tax Request Hearing Agenda

The following is the agenda for the Garden County Board of Education's tax request hearing, which will be held on Monday, September 8, 2025, at **11:50 AM** in the boardroom at Garden County High School (200 West 4th St.) in Oshkosh, NE.

1. Call the Meeting to Order
2. Open the Hearing-Purpose of the hearing: Support, Opposition, Criticism, Suggestions, or Observations of Patrons related to the proposed 2025-2026 setting of the final tax request.
3. Public Comment (See procedures for public comment below)
4. Close the Hearing. No Decision will be made on the Tax Request.

REGULAR BOARD MEETING AGENDA

The following is the agenda for the regular meeting of the Board of Education to be held on Monday, September 8, 2025, at 12:00 PM in the boardroom at Garden County High School (200 West 4th St.) in Oshkosh, NE.

1. Call the meeting to order
2. Pledge of Allegiance
3. Approval of consent agenda items (*August minutes and claims*)
4. ***Recognition of visitors*** (see procedures for the public comment below*)
5. ***Reports:***
   A. Board committee reports: Safety-1st quarter meeting and ALICAP review. School Board Conference in Omaha, November 19-21, Finance (Budget update)-Post Card meeting at courthouse, September.
   B. Administrative reports-Board Members, Principals-Secondary/Elementary
6. ***Action/ Discussion items:***
   A. Action/Discussion: Carney Scholarship Request(s)-
   B. Action/Discussion: Set final tax request for the 25-26 school budget year
   C. Action/Discussion: Adopt the 25-26 School Budget
7. Time/date next regular meeting on *October 13, 2025*, at 12:00 pm
8. Motion to adjourn

"The mission of Garden County Schools is to develop individuals who will meet the challenges of a diverse society."

NOTICES:

COPY OF OPEN MEETINGS ACT:

The Board of Education makes available at least one current copy of the Open Meetings Act, which is posted on the east wall of the meeting room in a location accessible to members of the public.

Garden County Public Schools
Regular Meeting Minutes
September 8, 2025
11:50 am

The following Special Hearing for Budget and Tax Request meeting of the Board of Education of Garden County Schools was convened in open and public session on *Monday, September 8, 2025*, in the boardroom at Garden County High School (200 West 4th St.) in Oshkosh, NE. The following Board members were present or absent:

Present: Jeff Cooper, Matthew Ardissono, Shelli Peterson, Kolby VanNewkirk, Andrea Lake, and Jared Loyd.

1. President Peterson opened the Budget/Tax Request hearing for the 25-26 School Budget at 11:55.
2. Visitors: Casper Corfield, D. McWilliams
3. President Peterson closed the Tax Request Hearing at 12:02

The following Regular Meeting of the Board of Education of Garden County Schools was convened in open and public session on Monday, September 8, 2025, in the boardroom at Garden County High School (200 West 4th St.) in Oshkosh, NE. The following Board members were present or absent: NONE

Present: Kolby VanNewkirk, Andrea Lake, Matthew Ardissono, Shelli Peterson, Jeff Cooper, and Jared Loyd

Absent: none

Also present: Superintendent Jess Underwood, Principal Jason Spady,
Guests: Casper Corfield, D. McWilliams

1. President Peterson called the regular meeting to order at 12:02 PM.

Announcement of Open Meetings Act Posting

At the beginning of this meeting, President Peterson announced and informed the public that a current copy of the Open Meetings Act was posted on the east wall of the meeting room.

2. The Pledge of Allegiance was recited.
3. The motion was made by **VanNewkirk** and seconded by **Cooper** to approve the regular meeting minutes and claims for $198,422.16 General fund, $2,605.65 Building fund, $19,006.83 Lunch fund. Roll call vote: Ardissono-Aye, Peterson-Aye, Lake-Aye, Loyd-Aye, Cooper-Aye, VanNewkirk-Aye. Motion carried.
4. Guest: Mr. Corfield addresses the board about the athletic staff.
5. Reports
   A. Board committee reports: Safety/Transportation: ALICAP Report, first school safety meeting. School Board Conference in Omaha in November. Finance: Start of New Budget and what was carried over from last year's budget. Principal report: Mr. Spady and Mr. Underwood talked about the first weeks of school, Testing for Fall, Teachers' Certificates renewal, Pumpkin Patch field trips, and Round Up Rodeo in Ogallala.
6. Discussion items/Action items:

A. Motion made by **Ardissono**, seconded by **VanNewkirk**, to approve the 2025/2026 Budget. Roll call vote: Lake-Aye, Loyd-Aye, VanNewkirk-Aye, Peterson-Aye, Ardissono-Aye, Cooper-Aye. Motion carried.
B. Motion made by **Ardissono**, seconded by **Cooper**, to approve the school district Tax Request for the 25-26 School Year. Roll call vote: Loyd-Aye, Peterson-Aye, VanNewkirk-Aye, Ardissono-Aye, Lake-Aye, Cooper-Aye. Motion carried.

7. President Peterson adjourned the meeting at 12:50 PM.
8. Date and time of next regular meeting: October 13, 2025, at 12:00 PM.

DATED this 8th day of September 2025

GARDEN COUNTY SCHOOL DISTRICT
(35-0001)
BY: Shelli Peterson, President

ATTEST: Andrea Lake, Secretary
Jess Underwood, Superintendent

The mission of Garden County Schools is to Inspire, Integrity, and Responsibility.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: GARDEN COUNTY SCHOOL DISTRICT
SUPERINTENDENT
PO BOX 230
OSHKOSH, NE 69154

TAXABLE VALUE LOCATED IN THE COUNTY OF MORRILL

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]
GARDEN CO HIGH 1	3	35-0001		121,052,139	5,694,820	108,121,276	5.27

** 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 ROSE M NELSON, MORRILL 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.

Rose M. Nelson
(signature of county assessor)

8-19-2025
(date)

SEAL OF THE MORRILL COUNTY ASSESSOR

CC: County Clerk, MORRILL County
CC: County Clerk where school district is headquartered, if different county, Garden 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

8,394,981 Pers Prior
14,055,379 Pers Value

99,726,295 Real Prior
106,996,760 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

GARDEN COUNTY HI 1

TO: **PO BOX 230**
OSHKOSH NE 69154

TAXABLE VALUE LOCATED IN THE COUNTY OF KEITH

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]
GARDEN CO HIGH 1 35-0001	3	35-0001		11,805,137	31,305	9,618,603	0.33

** 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 SHANDRA MCNERNEY, KEITH 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)

8.20.25
(date)

CC: County Clerk, KEITH 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 | **137,829 Pers Prior** | **9,480,774 Real Prior**
132,631 Pers Value | **11,672,506 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: GARDEN COUNTY HIGH 1
JESS UNDERWOOD, SUPERINTENDENT
200 WEST 4TH STREET
OSHKOSH, NE 69154

TAXABLE VALUE LOCATED IN THE COUNTY OF GARDEN

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]
GARDEN CO HIGH 1	3	35-0001	0	881,976,815	3,110,554	858,686,541	0.36

** 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 CLINT ROBERTSON, GARDEN 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)

GARDEN COUNTY COUNTY ASSESSOR OFFICIAL SEAL OSHKOSH, NEBRASKA

8/15/25
(date)

CC: County Clerk, GARDEN 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

44,215,660 Pers Prior
42,673,379 Pers Value

814,470,881 Real Prior
839,303,436 Real Value

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

2025 - 2026 Budget Waiver Form

YES	NO	
☑	☐	My subdivision will NOT have a property tax request or receive state aid as defined in section 13-518 for budget year 2025-2026

Note: If your subdivision WILL have a property tax request or receive state aid, the subdivision must complete and file a budget form with the County and State Auditor's Office by ***September 30, 2025***

☐	☑	Did the subdivision have any Interlocal Agreements, Joint Public Agencies, or operate under a different Trade Name, Corporate Name, or Business Name during the period July 1, 2024 through June 30, 2025?

Note: If yes, please submit the Report of Joint Public Agencies and Interlocal Agreements by ***September 30, 2025****. This form is available at auditors.nebraska.gov*

IMPORTANT: Failure to file the report by September 30th each year may result in a $20 per day late fee

Subdivision Name: Garden County Schools

County Located In: Osh kosh NE

Correspondence:

Name: Jess Underwood

Title: Superintendent

Address: 200 West 2nd Street

City: Osh kosh

Zip Code: 69154

Phone Number: 308-772-3242

Email: junderwood@gceagles.org

Reminder: The subdivision must still file and audit report or request an audit waiver.

Where to file Form:

Online: auditors.nebraska.gov

Mail: Nebraska Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Questions on Form:

Jeff Schreier - Audit Manager

Email: jeff.schreier@nebraska.gov

Phone: 402-471-2111

Fax: 402-471-3301

Interlocal Agreement Report and Trade Name Report. Due September 30th. If the Reports are not filed on time, the Subdivision can be charged a **$20 per day fine until the Reports are filed.** The Reports have been added to this file as a separate tab. If the Subdivision does not have any Interlocal Agreements or Trade Names, please mark the appropriate box on Page 1 to reduce the chance of a fine.

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

	INPUT ↓	
County-District #:	35-0001	
Name of School:	Garden County Schools	
Name of County:	Garden	*Do not include the word "County"*
Class:	1	
Current School District Taxable Value	1,014,834,091	*From County Assessor Certification of Taxable Value*
Prior School District Taxable Value	976,426,420	*From Prior Year Budget, Cover Page*
Prior Year TOTAL Property Tax Request	3,651,313.00	*From Prior Year Budget, Cover Page (Total All Funds)*
Prior Year Property Tax Request - All Other Purposes ONLY	3,651,313.00	*From Prior Year Budget, Cover Page (Total of "All Other Purposes" column)*
Prior Year Levy Rate	0.373946	*Prior Year total levy set by County Board*
School District Real Growth Value	8,836,679.00	*From County Assessor Certification of Taxable Value*
School District Prior Year Total Real Property Valuation	976,426,420.00	*From County Assessor Certification of Taxable Value*
Hearing Held On:		
Day of month:	Monday 8th	
Month:	September	
Year:	2025	
Time:	12:00 pm	
A.M. or P.M.:	PM	
Location of Hearing:	Garden County Board Room	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	Monday 8th	
Month:	September	
Year:	2025	
Time:	12:00	
A.M. or P.M.:	PM	
Location of Hearing:	Garden County Board Room at the High School	

NOTE: Electronic Filers

If you file your budget electronically with the State Auditor, be sure to select your school name on the submission page. If you do not select your school name, the field will revert to Unified School District and the system will not generate a confirmation email receipt.

Note: Helpful information and answers to common questions have been included throughout this Budget Form. This information may be considered a Guidance Document under the Administrative Procedures Act. *This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. (Neb. Rev. Stat. § 84-901.03)*

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$	3,656,554.21
Bond Fund:	$	-
Special Building Fund:	$	101,010.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 3.93 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 0.359794 per $100 of assessed value.

4. Garden County Schools proposes to adopt a property tax request that will cause its tax rate to be 0.370264 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Garden County Schools will increase (decrease) last year's budget by 0 percent.

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

Motion by Ardissono, seconded by Cooper to adopt Resolution #_____.

Voting yes were:	Voting no were:
Ardissono	
Lake	
Van Newkirk	
Loyd	
Peterson	
Cooper	

Dated this 8th day of Sept, 2025

NOTE 1: If you need separate levies for separate funds your resolution should identify the tax request by fund. #1 should be modified to identify each fund that has a tax levy

NOTE 2: This sample resolution is intended solely to assist political subdivisions. It is not a required form. Each political subdivision is responsible for ensuring the resolution is accurate and complies with all requirements set forth in the State Statutes

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD: JULY 1, 2024 THROUGH JUNE 30, 2025

Garden County Schools — **Garden**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of Oshkosh	5-1-16	Use of City Pool, use of audortium
Regional West Garden County Schools	1-1-16	School Nurse
Garden County Road Departments	8-1-19-Indefinite	Medical Services

Instructions: This form must include ALL agreements the School is a member of.

Interlocal Agreements are contracts or agreements between two or more subdivisions in accordance with the Interlocal Cooperation Act. Statute 13-801

It is the purpose of the Interlocal Cooperation Act to permit local governmental units to make the most efficient use of their taxing authority and other powers by enabling them to cooperate with other localities on a basis of mutual advatage and thereby to provide services and facilities in manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors infuencing the needs and development of local communities. Statute 13-802

Example

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
ABC County, 123 City	7/1/16 to indefinite	911 Dispatching Services	

Note: If you need additional rows, you can add rows or copy the sheet tab to create another page

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Garden County Schools	Garden
SUBDIVISION NAME	COUNTY

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

District Number: 35-0001-000
District Name: GARDEN COUNTY SCHOOLS
District Phone: (308)772-3242

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	5,917,848
Access to Prior Year's Unused Budget Authority [Maximum Amount: $115,470]	A-355	115,470
Total Adjusted Budget Authority	A-361	6,033,318
Total Allowable Budget Authority	A-780	6,033,318

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	7,444,516
2025/26 Special Grant Funds List	B-110	101,198
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,310,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,033,318
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	528,743
2025/26 General Fund Expenditure Growth	B-162	115,470
Adjusted Unused Budget Authority	B-165	413,273

2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	413,273

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	3,350,032
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	32,698
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	32,698

Levy Override Approved by Patron

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

Certified Assessed Valuation	B-490	1,014,834,091

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	3,734,720
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	334,129
Enter the amount approved by the School Board.	D-140	22,844
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	3,757,564

2025/26 Property Tax Request General Fund	D-210	3,656,554
2025/26 Property Tax Request Special Building Fund	D-220	101,010
2025/26 Total Property Tax Request	D-230	3,757,564
2025/26 Unused Property Tax Request Authority	D-240	0

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	193,926

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: 35-0001-000
District Name: GARDEN COUNTY SCHOOLS
District Phone: (308)772-3242

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	101,198

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

Print Grants

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

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	101,000
Career and Technical Eduation Grants (State)	1.157	0
Career Pathway Advancement Project (CPAP)	1.16	0

Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	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	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	198
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