2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: _10_-0002____ **Class #:** Class III

Gibbon Public School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Buffalo County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 6,851,093.00	$ 6,851,093.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 998,070.00		$ 998,070.00
Special Building Fund	$ -	$ 454,431.00	$ 454,431.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 998,070.00	$ 7,305,524.00	$ 8,303,594.00

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

$ 5,625,000.00	Principal
$ 361,950.00	Interest
$ 5,986,950.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 804,581,085

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[x] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [x] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [x] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # _10_-0002____
Gibbon Public School

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,941,439.00	6,840,444.00	6,782,582.00	13,623,026.00	1,172,271.00	9,981,924.00	11,154,195.00	2,468,831.00	13,623,026.00
Depreciation	1,435,137.00	1,435,137.00		1,435,137.00			1,435,137.00		1,435,137.00
Employee Benefit	73,979.00	88,979.00		88,979.00			88,979.00	-	88,979.00
Contingency	-	-		-			-		-
Activities	298,318.00	398,318.00		398,318.00			398,318.00	-	398,318.00
School Nutrition	113,378.00	395,000.00		395,000.00			395,000.00	-	395,000.00
Bond	363,311.00	916,411.00	988,089.00	1,904,500.00			1,904,500.00	-	1,904,500.00
Special Building	597,813.00	600,113.00	449,887.00	1,050,000.00			1,050,000.00		1,050,000.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	6,823,375.00	10,674,402.00	8,220,558.00	18,894,960.00	1,172,271.00	9,981,924.00	16,426,129.00	2,468,831.00	18,894,960.00

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)	6,782,582.00	988,089.00	449,887.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	68,511.00	9,981.00	4,544.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,851,093.00	998,070.00	454,431.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 869,361.00	$ 300,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,618,202.00	240,723.00	75,064.00	-

County-District # _10_-0002____

Gibbon Public School

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	5,733,407.00	11,543,810.00	5,173,897.00	16,717,707.00	1,182,602.00	11,593,666.00	12,776,268.00	3,941,439.00
Depreciation	1,442,890.00	1,701,827.00		1,701,827.00			266,690.00	1,435,137.00
Employee Benefit	72,504.00	97,587.00		97,587.00			23,608.00	73,979.00
Contingency	-	-		-			-	-
Activities	301,159.00	576,426.00		576,426.00			278,108.00	298,318.00
School Nutrition	203,248.00	466,079.00		466,079.00			352,701.00	113,378.00
Bond	351,281.00	886,064.00	937,800.00	1,823,864.00			1,460,553.00	363,311.00
Special Building	469,220.00	571,496.00	251,033.00	822,529.00			224,716.00	597,813.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	8,573,709.00	15,843,289.00	6,362,730.00	22,206,019.00	1,182,602.00	11,593,666.00	15,382,644.00	6,823,375.00

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	
$	331,399.00

County-District # _10_-0002____

Gibbon Public School

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	5,392,857.00	8,914,182.00	5,633,321.00	14,547,503.00	1,070,550.00	7,743,546.00	8,814,096.00	5,733,407.00
Depreciation	1,431,340.00	1,620,468.00		1,620,468.00			177,578.00	1,442,890.00
Employee Benefit	72,495.00	72,504.00		72,504.00			-	72,504.00
Contingency	-	-		-			-	-
Activities	237,393.00	543,692.00		543,692.00			242,533.00	301,159.00
School Lunch	189,654.00	520,436.00		520,436.00			317,188.00	203,248.00
Bond	373,115.00	461,744.00	847,437.00	1,309,181.00			957,900.00	351,281.00
Special Building	539,040.00	567,725.00	273,183.00	840,908.00			371,688.00	469,220.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 8,235,894.00	12,700,751.00	6,753,941.00	19,454,692.00	1,070,550.00	7,743,546.00	10,880,983.00	8,573,709.00

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	
$	319,943.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Dr Vern Fisher**
ADDRESS	**1030 Court Street PO Box 790**
CITY & ZIP CODE	**Gibbon, NE 68840**
TELEPHONE	**308-468-6555**
WEBSITE	**www.gibbonpublic.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Brian Kroll	Dr Vern Fisher	Dr Vern Fisher
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	308-379-5949	308-468-6555	308-468-6555
EMAIL ADDRESS	brian.kroll@gibbonpublic.org	vern.fisher@gibbonpublic.org	vern.fisher@gibbonpublic.org

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

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

Gibbon Public School

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 7,108,733.00
*(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

5,488,026.00	/	716,766,175.00	=	0.77 % (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) 2.77 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 196,911.90

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 7,305,644.90**
(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) $ 7,305,524.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # _10_-0002____

Gibbon Public School

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

Gibbon Public School

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	6,851,093.00	998,070.00	454,431.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	998,070.00		-
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)**	-	998,070.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,851,093.00	-	454,431.00	-
14	Assessed Valuation	804,581,085	804,581,085	804,581,085	804,581,085
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.851511	0.000000	0.056480	0.000000
16	Total Levy for Compliance	0.907991			

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	$ 6,851,093.00	$ 804,581,085	0.851511
Special Building Fund	$ 454,431.00	$ 804,581,085	0.056480
Bond Fund	$ 998,070.00	$ 804,581,085	0.124048
Bond Fund	$ -	$ 804,581,085	0.000000
Bond Fund	$ -	$ 804,581,085	0.000000
QCPUF Fund	$ -	$ 804,581,085	0.000000
QCPUF Fund	$ -	$ 804,581,085	0.000000
	$ -	$ 804,581,085	0.000000
	$ -	$ 804,581,085	0.000000
	$ -	$ 804,581,085	0.000000
	$ -	$ 804,581,085	0.000000
	$ -	$ 804,581,085	0.000000
	$ -	$ 804,581,085	0.000000
Total	$ 8,303,594.00		$ 1.032039

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (*Name* Vernon Fisher

Notice is hereby given that Gibbon Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on July 10, 2025 at 7:00 pm in the Distance Learning Room in Gibbon, 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.)	2

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	$ 203,399.66	$ 406,799.32	**$ 610,198.98**
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)*	$ 21,047.00	$ 42,094.00	$ 63,141.00
• *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*	$ 35,651.00	$ 71,032.00	$ 106,683.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 685.00	$ 1,370.00	$ 2,055.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 260,782.66**	**$ 521,295.32**	**$ 782,077.98**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Gibbon Public School — SUBDIVISION NAME

Buffalo — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Wabi Sabi Behavioral Health	School year 24-25	Coordinated Services for a Student
CCC	School year 24-25	Dual Credit Courses/College Courses
Buffalo County Sherriff	School year 24-25	Dispatching Service
ESU 10	School year 24-25	Special Education Services and Title III
ESU 9	School year 24-25	Migrant Program
Alicap	School year 24-25	Insurance
City of Gibbon	2/2020 to indefinite	Snow Removal Agreement and Golf Course Agreement

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Gibbon Public School	Buffalo
SUBDIVISION NAME	COUNTY

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

Gibbon Public Schools

PO Box 790
Gibbon, NE 68840-0790
School Fax No. 308-468-5164

Dr. Vernon Fisher, Superintendent
308-468-6555

Josh Miller, Secondary Principal
308-468-5721

Jeff Montgomery, Secondary
Assistant Principal 308-468-6546

Tina Godfrey, Elementary Principal
308-468-6546

To: Auditor of Public Accounts
Buffalo County Clerk
Kearney County Clerk
Nebraska Department of Education

From: Dr. Vernon F. Fisher, Superintendent of Schools

Date: September 17, 2025

RE: Gibbon Public Schools 2025-2026 Budget

We respectfully submit a copy of the 2025-2026 budget for Gibbon Public School, School District 10-0002 of Buffalo County. This budget was adopted by the Gibbon Public School Board of Education on September 9, 2025 after holding the required public hearings and taking the appropriate actions mandated by State Statute and Laws. All of the required documents may be found within this packet of information.

Please contact me if you have any questions or require additional information.

Sincerely,

Dr. Vernon F Fisher, Superintendent
Gibbon Public School

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

INPUT ↓

County-District #:	10 -0002	
Name of School:	Gibbon Public School	
Name of County:	Buffalo	*Do not include the word "County"*
Class:	Class III	
Current School District Taxable Value	804,581,085	*From County Assessor Certifi*
Prior School District Taxable Value	716,766,175	*From Prior Year Budget, Cove*
Prior Year TOTAL Property Tax Request	8,146,842.00	*From Prior Year Budget, Cove*
Prior Year Property Tax Request - All Other Purposes ONLY	7,108,733.00	*From Prior Year Budget, Cove*
Prior Year Levy Rate	1.136611	*Prior Year total levy set by Cc*
School District Real Growth Value	5,488,026.00	*From County Assessor Certifi*
School District Prior Year Total Real Property Valuation	716,766,175.00	*From County Assessor Certifi*
Hearing Held On:		
Day of month:	9th	
Month:	September	
Year:	2025	
Time:	7:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	High School Library	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	9th	
Month:	September	
Year:	2025	
Time:	7:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	High School Library	

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-2026

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

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

General Fund:	$	6,851,093.00
Bond Fund:	$	998,070.00
Special Building Fund:	$	454,431.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 12.25 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 1.012552 per $100 of assessed value.

4. Gibbon Public School proposes to adopt a property tax request that will cause its tax rate to be 1.032039 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Gibbon Public School will increase (decrease) last year's budget by 3.53 percent.

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

Motion by SB, seconded by BK to adopt Resolution # 2025-2026.

Voting yes were:	Voting no were:
BAKER	
BENDFELDT	
KROLL	
BENNETT	
KEE	

Dated this 9 day of SEPT, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Gibbon Public School (_10_-0002____) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2025 at 7:00 o'clock, P.M., at High School Library 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	$ 8,814,096.00	$ 12,776,268.00	$ 11,154,195.00	$ 2,468,831.00	$ 6,840,444.00	$ 6,851,093.00
Depreciation	$ 177,578.00	$ 266,690.00	$ 1,435,137.00		$ 1,435,137.00	
Employee Benefit	$ -	$ 23,608.00	$ 88,979.00	$ -	$ 88,979.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 242,533.00	$ 278,108.00	$ 398,318.00	$ -	$ 398,318.00	
School Nutrition	$ 317,188.00	$ 352,701.00	$ 395,000.00	$ -	$ 395,000.00	
Bond	$ 957,900.00	$ 1,460,553.00	$ 1,904,500.00	$ -	$ 916,411.00	$ 998,070.00
Special Building	$ 371,688.00	$ 224,716.00	$ 1,050,000.00		$ 600,113.00	$ 454,431.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 10,880,983.00	$ 15,382,644.00	$ 16,426,129.00	$ 2,468,831.00	$ 10,674,402.00	$ 8,303,594.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 998,070.00	$ 7,305,524.00	$ 8,303,594.00

Notice of Special Hearing To Set Final Tax Request

Gibbon Public School (_10_-0002____) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of, September 2025 at 7:00 o'clock P.M., at High School Library 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	716,766,175	804,581,085	12%

	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	11,341,131.00	6,783,738.00	0.946437	0.843139	11,154,195.00	6,851,093.00	0.851511	-10%	-2%
Bond Fund(s) K - 12	1,248,350.00	1,038,109.00	0.144832	0.129025	1,904,500.00	998,070.00	0.124048	-14%	53%
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	792,510.00	324,955.00	0.045336	0.040388	1,050,000.00	454,431.00	0.056480	25%	32%
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	13,381,991.00	8,146,802.00	1.136605	1.012552	14,108,695.00	8,303,594.00	1.032039	-9%	5%

AFFIDAVIT OF PUBLICATION

State of Nebraska
ss.
County of Buffalo

Steve Glenn, being first duly sworn, says that he is the publisher of the SHELTON CLIPPER, a weekly newspaper printed in part and published in its entirety at its office maintained in said county and of general therein, and has been published 52 consecutive weeks in said cour the first publication of the annex and has a bona fide circulation of 300 copies, and that the notice, a of which is hereto attached, was pu said newspaper.....1....consecutiv once a week, commencing on the .. of September, 2025.

Steve Glenn

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

Patricia J. O'Brien

(Seal) No

GENERAL NOTARY - State of Nebraska
PATRICIA J. O'BRIEN
My Comm. Exp. July 19, 2028

Lines.....4x5.....Weeks.....1

Amount $.....20

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Gibbon Public School (_10_-0002___) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September, 2025 at 7:00 o'clock, P.M., at High School Library 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	$ 8,814,096.00	$ 12,776,268.00	$ 11,154,195.00	$ 2,468,831.00	$ 6,840,444.00	$ 6,851,093.00
Depreciation	$ 177,578.00	$ 266,690.00	$ 1,435,137.00		$ 1,435,137.00	
Employee Benefit	$ -	$ 23,608.00	$ 88,979.00		$ 88,979.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 242,533.00	$ 278,108.00	$ 398,318.00		$ 398,318.00	
School Nutrition	$ 317,188.00	$ 352,701.00	$ 395,000.00		$ 395,000.00	
Bond	$ 957,900.00	$ 1,460,553.00	$ 1,904,500.00		$ 916,411.00	$ 998,070.00
Special Building	$ 371,688.00	$ 224,716.00	$ 1,050,000.00		$ 600,113.00	$ 454,431.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -		$ -	$ -
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ -	$ -	$ -		$ -	
TOTALS	$ 10,880,983.00	$ 15,382,644.00	$ 16,426,129.00	$ 2,468,831.00	$ 10,674,402.00	$ 8,303,594.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 998,070.00	$ 7,305,524.00	$ 8,303,594.00

September 4, 2025

ZNEZ

AFFIDAVIT OF PUBLICATION

State of Nebraska
ss.
County of Buffalo

Steve Glenn, being first duly sworn, says that he is the publisher of the SHELTON CLIPPER, a weekly newspaper printed in part and published in its entirety at its office maintained in Shelton, in said county and of general circulation therein, and has been published more than 52 consecutive weeks in said county prior to the first publication of the annexed notice, and has a bona fide circulation of more than 300 copies, and that the notice, a true copy of which is hereto attached, was published in said newspaper.....1.....consecutive weeks, once a week, commencing on the ....4th.....day of .....September....., 2025.

Steve Glenn

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

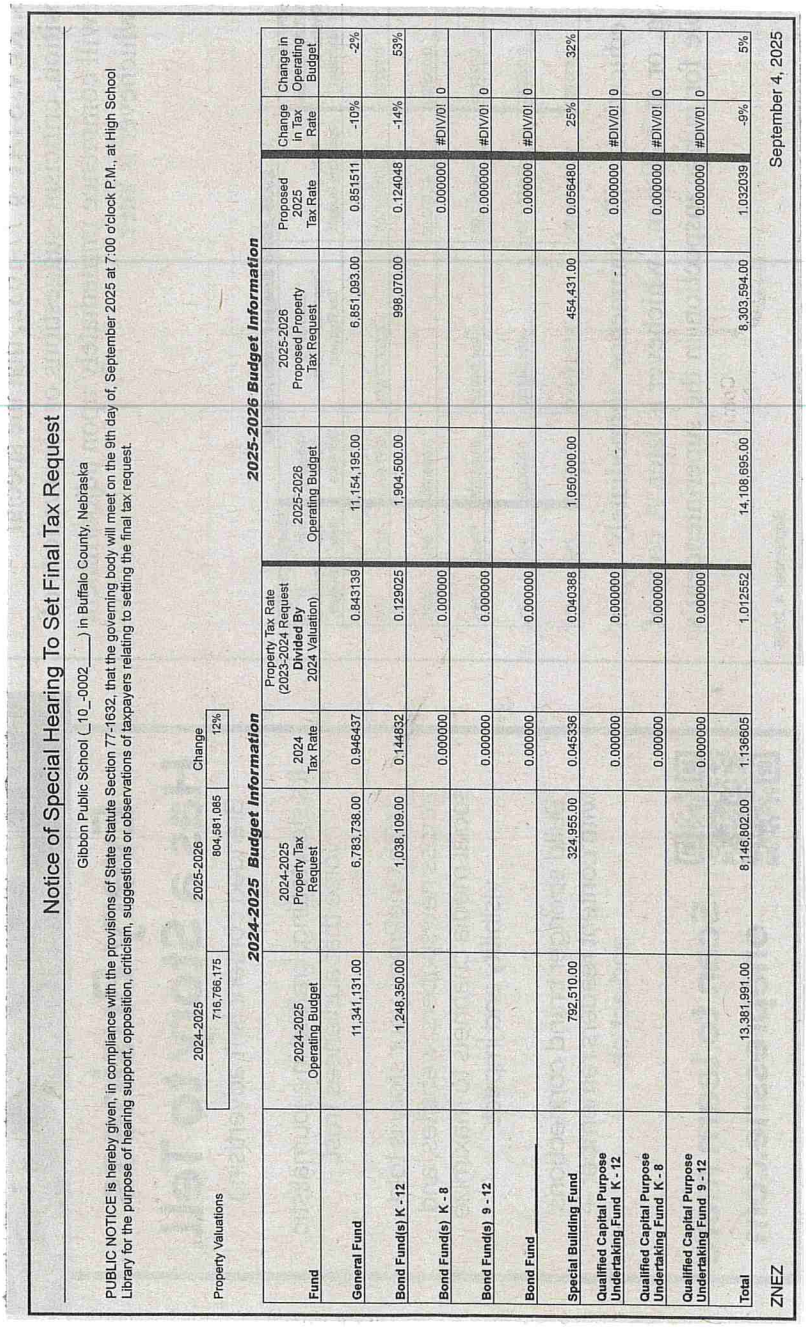
Patricia J. O'Brien
Notary Public

(Seal)

GENERAL NOTARY - State of Nebraska
PATRICIA J. O'BRIEN
My Comm. Exp. July 19, 2028

Lines.....4x4.....Weeks.....1.....

Amount $.....16.02.....



Notice of Special Hearing To Set Final Tax Request

Gibbon Public School (_10_-0002___) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of, September 2025 at 7:00 o'clock P.M., at High School Library 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	716,766,175	804,581,085	12%

2024-2025 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)
General Fund	11,341,131.00	6,783,738.00	0.946437	0.843139
Bond Fund(s) K - 12	1,248,350.00	1,038,109.00	0.144832	0.129025
Bond Fund(s) K - 8			0.000000	0.000000
Bond Fund(s) 9 - 12			0.000000	0.000000
Bond Fund			0.000000	0.000000
Special Building Fund	792,510.00	324,955.00	0.045336	0.040388
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000
Total	13,381,991.00	8,146,802.00	1.136805	1.012552

2025-2026 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,154,195.00	6,851,093.00	0.851511	-10%	-2%
Bond Fund(s) K - 12	1,904,500.00	998,070.00	0.124048	-14%	53%
Bond Fund(s) K - 8			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	#DIV/0!	0
Bond Fund			0.000000	#DIV/0!	0
Special Building Fund	1,050,000.00	454,431.00	0.056480	25%	32%
Qualified Capital Purpose Undertaking Fund K - 12	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	#DIV/0!	0
Total	14,108,695.00	8,303,594.00	1.032039	-9%	5%

September 4, 2025

ZNEZ

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: GIBBON PUBLIC SCHOOLS
BOX 790
GIBBON, NE 68840

TAXABLE VALUE LOCATED IN THE COUNTY OF KEARNEY

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]
GIBBON SCHOOL	3	10-0002		82,481,310	205,575	77,131,370	0.27

** 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 JENNIFER PITTNER, KEARNEY 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.

Jennifer Pittner
(signature of county assessor)

COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA

8-15-25
(date)

CC: County Clerk, KEARNEY 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

1,425,004 Pers Prior	75,706,366 Real Prior
1,208,712 Pers Value	81,272,598 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: GIBBON PUBLIC SCHOOLS
BOX 790
GIBBON, NE 68840

TAXABLE VALUE LOCATED IN THE COUNTY OF KEARNEY

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
GIBBON 2 SCHOOL BOND		10-0002	82,481,310

I JENNIFER PITTNER, KEARNEY 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.

Jennifer Pittner
(signature of county assessor)

COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA

8-15-25
(date)

CC: County Clerk, KEARNEY 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	1,425,004 Pers Prior	75,706,366 Real Prior
	1,208,712 Pers Value	81,272,598 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: GIBBON PUBLIC SCHOOL
ATTN: SUPERINTENDENT OF SCHOOLS
PO BOX 790
GIBBON, NE 68840

TAXABLE VALUE LOCATED IN THE COUNTY OF BUFFALO

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
GIBBON 2	3	10-0002		722,099,775	5,282,451	639,634,805	0.83

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

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

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

(signature of county assessor) 8-18-25 *(date)*

CC: County Clerk, BUFFALO County
CC: County Clerk where school district is headquartered, if different county, _____ County

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

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

Assessor's Use Only
53,293,327 Pers Prior
56,362,012 Pers Value
586,341,478 Real Prior
665,737,763 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: GIBBON PUBLIC SCHOOLS
ATTN: SUPERINTENDENT OF SCHOOLS
PO BOX 790
GIBBON, NE 68840

TAXABLE VALUE LOCATED IN THE COUNTY OF BUFFALO

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
GIBBON 2 BOND		10-0002	722,099,775

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

(signature of county assessor)

8-18-25
(date)

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

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

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

Assessor's Use Only

53,293,327 Pers Prior
56,362,012 Pers Value

586,341,478 Real Prior
665,737,763 Real Value

MINUTES OF THE GIBBON BOARD OF EDUCATION
REGULAR MEETING
SEPTEMBER 9, 2025

Present:	Mike Bennett	Scott Baker	
	Brandon Kee	Brian Kroll	Jodi Bendfeldt

Dr. Vern Fisher, Superintendent
Tina Godfrey, Elementary Principal

Following the Pledge of Allegiance, President Brian Kroll called the meeting to order at 7:02 pm, verified the publication notice and that board members received a copy of the previous month's minutes and agenda prior to the meeting.

Moved by Bendfeldt and seconded by Kee to excuse Kim Wadkins
Voting for: Bendfeldt, Baker, Kroll, Bennett, Kee
Motion carried 5-0

Reports

Three GEA members introduced themselves to the Board of Education.

Dr Fisher shared celebrations with the board including results from the Ron Priebe Cross Country Invitational and Girls Golf Results from the St Paul Invitational.

The support of students at volleyball games was recognized by coaching staff, thanking them for their positive and enthusiastic support for the teams.

Two graduates faced off on the collegiate level on Saturday September 6th, a special moment for our Gibbon Football Program to see two Buffaloes competing at the next level.

Homecoming week has been rescheduled for the week of October 6-11. Dr Fisher shared a schedule that Mr Miller had for the week and also shared the protocols for football gamedays.

The Budget was presented prior to the meeting at the Special Hearing and Budget Hearing. No further discussion was needed.

Hi Tech has given estimates for 4 metal Buffaloes for the building. The Emergency Operations Plan has been cleaned up and will be ran through the Operations Team on Sep 10, 2025 .

Operating Principle 5: Open Communication was read by Superintendent Fisher.

Patron Participation

None

Consent Agenda

Moved by Baker and seconded by Bennett to approve the Consent Agenda Action Items as Presented.
Voting for: Baker, Kroll, Kee, Bennett, Benfeldt
Motion carried 5-0

Moved by Kee and seconded by Bendfeldt to adopt the district's budget for the 2025-2026 school year.
Voting for: Bendfeldt, Baker, Kroll, Bennett, Kee

Motion carried 5-0

Moved by Baker and seconded by Kee to set the property tax request for the 2025-2026 school year.
Voting for: Kee, Baker, Kroll, Bennett, Bendfeldt
Motion carried 5-0

Moved by Baker and seconded by Kee to certify the property tax request for the 2025-2026 school year.
Voting for: Baker, Bendfeldt, Bennett, Kroll, Kee
Not voting Wadkins as she was absent attending a family funeral
Motion carried 5-0

Moved by Bendfeldt and seconded by Kee to approve the District's Emergency Operations Plan
Voting for: Bennett, Kee, Kroll, Bendfeldt, Baker
Motion carried 5-0

Meeting adjourned 7:32 pm

District Number: 10-0002-000
District Name: GIBBON PUBLIC SCHOOLS
District Phone: (308)468-6555

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	376,902

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

Print Grants

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

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

EducationQuest Foundation Community Grants	1.22	5,000
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	102,865
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	12,174
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	10,000
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	89,869
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	3,535
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	135,959
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	10,000
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0

Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	7,500
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