Amended 8/10/2026

2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 43-0079 **Class #: 3**

Hayes Center Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Hayes 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	$ -	$ 2,929,384.00	$ 2,929,384.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 15,556.00	$ 15,556.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 15,556.00	$ 15,556.00
Total All Funds	$ -	$ 2,960,496.00	$ 2,960,496.00

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

$ 195,000.00	Principal
$ 585.00	Interest
$ 195,585.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 513,740,861

*(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

Amended 8/10/2026

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 43-0079
Hayes Center Public Schools

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,445,749.00	2,160,117.00	2,900,090.00	5,060,207.00	350,000.00	4,246,439.00	4,596,439.00	463,768.00	5,060,207.00
Depreciation	490,181.00	499,181.00		499,181.00			499,181.00		499,181.00
Employee Benefit	16,498.00	16,798.00		16,798.00			16,798.00	-	16,798.00
Contingency	-	-		-			-		-
Activities	137,055.00	260,055.00		260,055.00			260,055.00	-	260,055.00
School Nutrition	21,784.00	152,484.00		152,484.00			152,484.00	-	152,484.00
Bond	245,816.00	251,616.00	-	251,616.00			251,616.00	-	251,616.00
Special Building	232,237.00	247,837.00	15,400.00	263,237.00			263,237.00		263,237.00
Qualified Capital Purpose Undertaking	23,932.00	24,532.00	15,400.00	39,932.00			39,932.00	-	39,932.00
Cooperative	3,907.00	63,907.00		63,907.00			63,907.00	-	63,907.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,617,159.00	3,676,527.00	2,930,890.00	6,607,417.00	350,000.00	4,246,439.00	6,143,649.00	463,768.00	6,607,417.00

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)	2,900,090.00	-	15,400.00	15,400.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	29,294.00	-	156.00	156.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	2,929,384.00	-	15,556.00	15,556.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 228,439.00	$ 95,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
323,308.00	17,550.00	14,900.00	-

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 43-0079
Hayes Center Public Schools

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,445,749.00	2,160,117.00	2,900,090.00	5,060,207.00	350,000.00	4,246,439.00	4,596,439.00	463,768.00	5,060,207.00
Depreciation	490,181.00	499,181.00		499,181.00			499,181.00		499,181.00
Employee Benefit	16,498.00	16,798.00		16,798.00			16,798.00	-	16,798.00
Contingency	-	-		-			-		-
Activities	137,055.00	260,055.00		260,055.00			260,055.00	-	260,055.00
School Nutrition	21,784.00	152,484.00		152,484.00			152,484.00	-	152,484.00
Bond	245,816.00	246,816.00	-	246,816.00			246,816.00	-	246,816.00
Special Building	232,237.00	247,837.00	15,400.00	263,237.00			263,237.00		263,237.00
Qualified Capital Purpose Undertaking	23,932.00	24,532.00	15,400.00	39,932.00			39,932.00	-	39,932.00
Cooperative	3,907.00	63,907.00		63,907.00			63,907.00	-	63,907.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,617,159.00	3,671,727.00	2,930,890.00	6,602,617.00	350,000.00	4,246,439.00	6,138,849.00	463,768.00	6,602,617.00

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)	2,900,090.00	-	15,400.00	15,400.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	29,294.00	-	156.00	156.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	2,929,384.00	-	15,556.00	15,556.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 228,439.00	$ 95,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
323,308.00	17,550.00	14,900.00	-

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	1,230,612.00	3,184,564.00	1,850,009.00	5,034,573.00	304,111.00	3,284,713.00	3,588,824.00	1,445,749.00
Depreciation	379,052.00	490,181.00		490,181.00			-	490,181.00
Employee Benefit	16,229.00	25,141.00		25,141.00			8,643.00	16,498.00
Contingency	-	-		-			-	-
Activities	117,712.00	243,272.00		243,272.00			106,217.00	137,055.00
School Nutrition	17,865.00	127,755.00		127,755.00			105,971.00	21,784.00
Bond	348,293.00	367,233.00	85,717.00	452,950.00			207,134.00	245,816.00
Special Building	130,065.00	185,551.00	69,213.00	254,764.00			22,527.00	232,237.00
Qualified Capital Purpose Undertaking	23,330.00	23,932.00	-	23,932.00			-	23,932.00
Cooperative	-	3,907.00		3,907.00			-	3,907.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	2,263,158.00	4,651,536.00	2,004,939.00	6,656,475.00	304,111.00	3,284,713.00	4,039,316.00	2,617,159.00

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	
$	**97,882.00**

County-District # 43-0079

Hayes Center Public Schools

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	1,195,519.00	2,210,819.00	2,352,657.00	4,563,476.00	275,927.00	3,056,937.00	3,332,864.00	1,230,612.00
Depreciation	324,532.00	437,211.00		437,211.00			58,159.00	379,052.00
Employee Benefit	20,501.00	24,071.00		24,071.00			7,842.00	16,229.00
Contingency	-	-		-			-	-
Activities	108,324.00	234,814.00		234,814.00			117,102.00	117,712.00
School Lunch	42,182.00	126,217.00		126,217.00			108,352.00	17,865.00
Bond	395,290.00	425,861.00	125,630.00	551,491.00			203,198.00	348,293.00
Special Building	51,323.00	83,224.00	93,120.00	176,344.00			46,279.00	130,065.00
Qualified Capital Purpose Undertaking	22,474.00	23,330.00	-	23,330.00			-	23,330.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 2,160,145.00	3,565,547.00	2,571,407.00	6,136,954.00	275,927.00	3,056,937.00	3,873,796.00	2,263,158.00

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
$ 90,876.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Hayes Center Public Schools**
ADDRESS	**PO Box 8**
CITY & ZIP CODE	**Hayes Center**
TELEPHONE	**308-286-5600**
WEBSITE	**www.hccardinals.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Toby Cox	Tony Primavera	Jeanne Bishop
TITLE /FIRM NAME	Chairperson	Superintendent	Office Manager
TELEPHONE	308-340-8846	308-286-5600	308-286-5600
EMAIL ADDRESS	tobycox@hccardinals.org	tprimavera@hccardinals.org	jbishop@hccardinals.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

Hayes Center Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 2,893,939.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
1,395,107.00	/	457,571,280.00	=	0.30 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.30 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 66,560.60

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 2,960,499.60**
(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) $ 2,960,496.00
(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 # 43-0079

Hayes Center Public Schools

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

Hayes Center Public Schools

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	2,929,384.00	-	15,556.00	15,556.00
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)	2,929,384.00	-	15,556.00	15,556.00
14	Assessed Valuation	513,740,861	513,740,861	513,740,861	513,740,861
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.570207	0.000000	0.003028	0.003028
16	Total Levy for Compliance	0.576263			

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	$ 2,929,384.00	$ 513,740,861	0.570207
Special Building Fund	$ 15,556.00	$ 513,740,861	0.003028
Bond Fund	$ -	$ 513,740,861	0.000000
Bond Fund	$ -	$ 513,740,861	0.000000
Bond Fund	$ -	$ 513,740,861	0.000000
QCPUF Fund	$ 15,556.00	$ 513,740,861	0.003028
QCPUF Fund	$ -	$ 513,740,861	0.000000
	$ -	$ 513,740,861	0.000000
	$ -	$ 513,740,861	0.000000
	$ -	$ 513,740,861	0.000000
	$ -	$ 513,740,861	0.000000
	$ -	$ 513,740,861	0.000000
	$ -	$ 513,740,861	0.000000
Total	$ 2,960,496.00		$ 0.576263

Must agree to Cover

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

Notice is hereby given that Hayes Center Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 10, 2025 at 7:00 pm at the Board Room in the High School in Hayes Center, Nebraska.

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.) 0

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

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 80,000.00		**$ 80,000.00**
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)*	$ 29,529.68		$ 29,529.68
• *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*	$ 12,584.00		$ 12,584.00
• *IRS value of housing allowance*	$ 6,000.00		$ 6,000.00
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*	$ 225.00		$ 225.00
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 435.00		$ 435.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00		$ 1,200.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*	$ 1,500.00		$ 1,500.00
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 131,473.68**	**$ -**	**$ 131,473.68**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Hayes Center Public Schools — Hayes

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Hayes County Economic Development, Village of Hayes Center, Hayes Center Public Schools	Until terminated by participants	Economic development
Hayes County	June 11, 2015 for 10 years	Lease ground for school-owned greenhouse
ESU 15	July 1, 2024 - June 30, 2025	Special Education and other educational services: Title III consortium
ESU 16	July 1, 2024 - June 30, 2025	Distance EducatIonal Services (Southwest NE Distance Education Network); Special Ed Services
ESU 10	July 1, 2024 - June 30, 2025	Title III LEP & Consortia
Sutherland Public Schools	July 1, 2024 - June 30, 2025	Art Education Distance Learning
Maywood Public Schools	July 1, 2024 - June 30, 2025	Sports Co-op
Nebraska ESU Co-op PU Consortium	July 1, 2024 - June 30, 2025	Co-op Purchasing
Mid-Plains Community College Area	2017-2018 school year to indefinite	Dual Credit Enrollment
Perkins County Schools	July 1, 2024 - June 30, 2025	Spanish Education Distance Learning
NE College of Technical Agriculture	July 1, 2024 - June 30, 2025	Dual Credit Enrollment
Maywood Public Schools	August 1, 2025 - July 31, 2026	Librarian/Media Specialist services
ESU 3	September 22, 2024 - indefinite	Laserfiche Server Space/Administration/Backup

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Hayes Center Public Schools	**Hayes**
SUBDIVISION NAME	COUNTY

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

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-001

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Hayes Center Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Hayes Center Public Schools resolves that:

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

General Fund:	$	2,929,384.00
Bond Fund:	$	-
Special Building Fund:	$	15,556.00
Qualified Capital Purpose Undertaking Fund:	$	15,556.00

2. The total assessed value of property differs from last year's total assessed value by 12.28 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 0.579036 per $100 of assessed value.

4. Hayes Center Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.576263 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Hayes Center Public Schools will increase (decrease) last year's budget by 1.97 percent.

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

Motion by Andrea R., seconded by Dexter L. to adopt Resolution #_____.

Voting yes were:	Voting no were:
Toby C.	
Dexter L.	
Nick C.	
Audrea R.	
Megan M.	
Keifer M.	

Dated this 8th day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Hayes Center Public Schools (43-0079) in Hayes County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September, 2025 at 7:45 P.M., at the Boardroom in the High School 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	$ 3,332,864.00	$ 3,588,824.00	$ 4,596,439.00	$ 463,768.00	$ 2,160,117.00	$ 2,929,384.00
Depreciation	$ 58,159.00	$ -	$ 499,181.00		$ 499,181.00	
Employee Benefit	$ 7,842.00	$ 8,643.00	$ 16,798.00	$ -	$ 16,798.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 117,102.00	$ 106,217.00	$ 260,055.00	$ -	$ 260,055.00	
School Nutrition	$ 108,352.00	$ 105,971.00	$ 152,484.00	$ -	$ 152,484.00	
Bond	$ 203,198.00	$ 207,134.00	$ 246,816.00	$ -	$ 246,816.00	$ -
Special Building	$ 46,279.00	$ 22,527.00	$ 263,237.00		$ 247,837.00	$ 15,556.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 39,932.00	$ -	$ 24,532.00	$ 15,556.00
Cooperative	$ -	$ -	$ 63,907.00	$ -	$ 63,907.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 3,873,796.00	$ 4,039,316.00	$ 6,138,849.00	$ 463,768.00	$ 3,671,727.00	$ 2,960,496.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 2,960,496.00	$ 2,960,496.00

Notice of Special Hearing To Set Final Tax Request

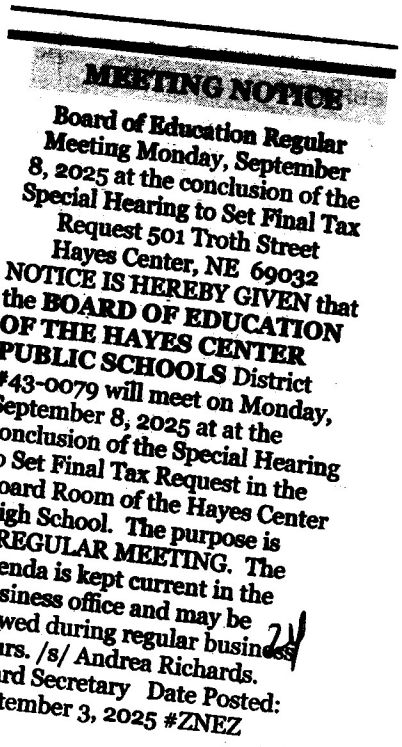
Hayes Center Public Schools (43-0079) in Hayes County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of, September 2025 at the conclusion of the Budget Hearing o'clock , at the Boardroom in 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	457,571,280	513,740,861	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 (2024-2025 Request **Divided By** 2025 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	4,452,867.00	2,803,030.00	0.612589	0.545612	4,596,439.00	2,929,384.00	0.570207	-7%	3%
Bond Fund(s) K - 12	433,161.00	80,808.00	0.017660	0.015729	246,816.00	-	0.000000	-100%	-43%
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	219,245.00	90,909.00	0.019868	0.017695	263,237.00	15,556.00	0.003028	-85%	20%
Qualified Capital Purpose Undertaking Fund K - 12	23,760.00	-	0.000000	0.000000	39,932.00	15,556.00	0.003028	#DIV/0!	68%
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	5,129,033.00	2,974,747.00	0.650117	0.579036	5,146,424.00	2,960,496.00	0.576263	-11%	0%

EXHIBIT "A"



MEETING NOTICE

Board of Education Regular Meeting Monday, September 8, 2025 at the conclusion of the Special Hearing to Set Final Tax Request 501 Troth Street Hayes Center, NE 69032

NOTICE IS HEREBY GIVEN that the BOARD OF EDUCATION OF THE HAYES CENTER PUBLIC SCHOOLS District #43-0079 will meet on Monday, September 8, 2025 at at the conclusion of the Special Hearing to Set Final Tax Request in the Board Room of the Hayes Center High School. The purpose is a REGULAR MEETING. The agenda is kept current in the Business office and may be viewed during regular business hours. /s/ Andrea Richards. Board Secretary Date Posted: September 3, 2025 #ZNEZ

PUBLISHER'S AFFIDAVIT

THE STATE OF NEBRASKA }
COUNTY OF HAYES } :-ss.

Robert ~~Carolyn~~ Emerick

Being first duly sworn on oath deposes and says that she is the

Editor

of The SOUTHWEST NEBRASKA TIMES - REPUBLICAN, a Legal Newspaper, published and printed weekly in HAYES CENTER, HAYES County, NEBRASKA, and of general circulation in said County that said Newspaper has a bona fide circulation of more than 300 copies each issue, and has been published and printed weekly for more than fifty-two consecutive weeks immediately prior to date of the first insertion of notice attached hereto, in an office maintained in HAYES County, Nebraska, and is printed wholly in the English language; that the annexed notice marked "Exhibit A" was correctly published in the regular and entire edition of said HAYES County News, and not in a supplement

for 1 consecutive week(s), the first publication being:

4th day of Sept, 2025

and the remaining publications being on the

_____ day of _____, 2025, the

_____ day of _____, 2025, the

_____ day of _____, 2025, the

_____ day of _____, 2025, the

_____ day of _____, 2025, the

_____ day of _____, 2025.

(Signed) Robert Emerick

Subscribed in my presence and sworn to before me

this 8th day of September 2025

(Signed) Betty J Strasburg Notary Publi

GENERAL NOTARY - State of Nebraska
BETTY J. STRASBURG
My Comm. Exp. December 10, 2026

PUBLICATION FEE: $ 11.15

EXHIBIT "A"

3x 4.5

[redacted]

NOTICE OF BUDGET HEARING AN

Hayes Center Public Schools (43-0079) in Ha

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Secti day of September, 2025 at 7:45 P.M., at the Boardroom in the High School for the purpos observations of taxpayers relating to the following proposed budget and to consider amen of the Clerk/Secretary during regular business hours. For more information on statewide n 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)
General	$ 3,332,864.00	$ 3,588,824.00	$ 4,596,439.00
Depreciation	$ 58,159.00	$ -	$ 498,191.00
Employee Benefit	$ 7,842.00	$ 8,643.00	$ 18,798.00
Contingency	$ -	$ -	$ -
Activities	$ 117,102.00	$ 108,217.00	$ 260,055.00
School Nutrition	$ 108,352.00	$ 105,971.00	$ 182,494.00
Bond	$ 203,198.00	$ 207,134.00	$ 246,816.00
Special Building	$ 46,279.00	$ 22,527.00	$ 283,237.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 39,932.00
Cooperative	$ -	$ -	$ 63,[illegible]
Student Fee	$ -	$ -	$ [illegible]
	$ -	$ -	$ -
TOTALS	$ 3,873,796.00	$ 4,039,316.00	$ 6,138,849.00

#ZNEZ

Breakdown of Property Ta

Notice of Special Hearing To Set Final Tax Request

Hayes Center Public Schools (43-0079) in Hayes County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of, September 2025 at the conclusion of the Budget Hearing o'clock , at the Boardroom in the High School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

25	2025-2026	Change
7,571,280	513,740,861	12%

#ZNEZ

	2024-2025 Budget Information				2025-2026 Budget Information				
	25 Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2024-2025 Request Divided By 2025 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
	2,667.00	2,803,030.00	0.612589	0.546612	4,596,439.00	2,820,394.00	0.570207	-7%	3%
	3,161.00	80,808.00	0.017660	0.015729	246,816.00	-	0.000000	-100%	-43%
			0.000000	0.000000			0.000000	#DIV/0!	0
			0.000000	0.000000			0.000000	#DIV/0!	0
			0.000000	0.000000			0.000000	#DIV/0!	0
	9,246.00	90,909.00	0.019866	0.017686	263,237.00	15,556.00	0.003028	-86%	20%
	3,760.00	-	0.000000	0.000000	39,932.00	15,556.00	0.003028	#DIV/0!	68%
			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	5,129,033.00	2,974,747.00	0.650117	0.579036	5,146,424.00	2,980,496.00	0.576263	-11%	0%

PUBLISHER'S AFFIDAVIT

THE STATE OF NEBRASKA } :-ss.
COUNTY OF HAYES

Robert ~~Ladonna~~ Emerick

Being first duly sworn on oath deposes and says that she is the

Editor

of The SOUTHWEST NEBRASKA TIMES - REPUBLICAN, a Legal Newspaper, published and printed weekly in HAYES CENTER, HAYES County, NEBRASKA, and of general circulation in said County that said Newspaper has a bona fide circulation of more than 300 copies each issue, and has been published and printed weekly for more than fifty-two consecutive weeks immediately prior to date of the first insertion of notice attached hereto, in an office maintained in HAYES County, Nebraska, and is printed wholly in the English language; that the annexed notice marked "Exhibit A" was correctly published in the regular and entire edition of said HAYES County News, and not in a supplement for 1 consecutive week(s), the first publication being:

4th day of Sept, 2025

and the remaining publications being on the

____ day of ____, 2025, the

____ day of ____, 2025, the

____ day of ____, 2025, the

____ day of ____, 2025, the

____ day of ____, 2025, the

____ day of ____, 2025.

(Signed) [signature]

Subscribed in my presence and sworn to before me

this 8th day of September 2025

(Signed) Betty J. Strasburg Notary Public

GENERAL NOTARY - State of Nebraska
BETTY J. STRASBURG
My Comm. Exp. December 10, 2026

99.00
+ 74.25

PUBLICATION FEE: $ 173.25

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: HAYES CENTER PUBLIC SCHOOLS
SUPERINTENDENT OF SCHOOLS
P O BOX 8
HAYES CENTER NE 69032

TAXABLE VALUE LOCATED IN THE COUNTY OF HAYES

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]
HAYES CO SCHOOL 079	3	43-0079		501,535,250	1,196,435	446,574,276	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 SUSAN MESSERSMITH, HAYES 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.

Susan Messersmith
(signature of county assessor)

8-15-25
(date)

CC: County Clerk, HAYES 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
26,853,854 Pers Prior
22,820,292 Pers Value
419,720,422 Real Prior
478,714,958 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: HAYES CENTER 79

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
Hayes Center 79-General	3	43-0079		$10,905,278	$198,672	$9,894,435	2.00792%
Hayes Center 79-Qualified Cap Fund	3	43-0079		$10,905,278	$198,672	$9,894,435	2.00792%
Hayes Center 79-Special Bldg	3	43-0079		$10,905,278	$198,672	$9,894,435	2.00792%

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

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

Regina Andrijeski

(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Frontier County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: HAYES CENTER SCHOOL
P.O. BOX 8
HAYES CENTER, NE 69032

TAXABLE VALUE LOCATED IN THE COUNTY OF HITCHCOCK

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]
HAYES CENTER 79	3	43-0079		1,131,640	0	947,930	0.00

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

[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 TERRA RIGGS, HITCHCOCK 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.

Tera Riggs
(signature of county assessor)

8/14/2025
(date)

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

0 Pers Prior
0 Pers Value
947,930 Real Prior
1,131,640 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: HAYES CENTER SCHOOL DIST 79-H
ATTN: SUPERINTENDENT
P O BOX 8
HAYES CENTER NE 69032-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF PERKINS

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 *
HAYES CENTER 79	3	43-0079		168,693	0	154,639	0.00

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

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

I PEGGY BURTON, PERKINS 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.

Peggy Burton
(signature of county assessor)

8-15-25
(date)

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

0 Pers Prior
0 Pers Value
154,639 Real Prior
168,693 Real Value

Hayes Center High School
Hayes Center Public Schools Board of Education Budget Hearing
September 8, 2025 7:45 PM
Posted Locations
Hayes Center Times Republican
Hayes Center Public School's District Office
Hayes Center Post Office
Pinnacle Bank, Hayes Center
Posted Date 9/3/2025

1. Call to Order

President Cox called the hearing to order at 7:45 PM in the Boardroom at the High School. Notice of this hearing was given in advance to all board members. Notice of the hearing was given in advance by publication and/or posting in accordance with the Board-approved method for giving notice. Availability of the agenda was communicated in the publicized notice and a current copy of the agenda was maintained as stated in the publicized notice. All proceedings of the hearing occurred in accordance with the Open Meetings Act.

1.1. Roll Call

Nick Cox:	Present
Toby Cox:	Present
Dexter Lacey:	Present
Keifer Messersmith:	Present
Megan Messersmith:	Present
Andrea Richards:	Present

Also present, Superintendent Tony Primavera, Principal Megan Soundy, and Business Manager Jeanne Bishop

1.2. Pledge of Allegiance

President Cox led the Pledge of Allegiance.

1.3. Recognition of Open Meetings Act poster

President Cox advised all in attendance of the Open Meetings Act poster which was displayed in the boardroom.

1.4. Recognition of Visitors

President Cox welcomed the visitors.

2. Adoption of Agenda

Motion to adopt the agenda as presented Passed with a motion by Dexter Lacey and a second by Nick Cox.

Nick Cox:	Yea
Toby Cox:	Yea
Dexter Lacey:	Yea
Keifer Messersmith:	Yea
Megan Messersmith:	Yea
Andrea Richards:	Yea

Yea: 6, Nay: 0

3. Audience Communications

3.1. This Budget Hearing is for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the proposed budget and to consider amendments relative thereto.

Discussion held and questions were asked of Mrs. Bishop.

4. Discussion

5. Adjournment

President Cox adjourned the meeting at 7:50 PM.

_____ _____

Board President Board Secretary

Hayes Center High School
Board of Education Special Hearing to Set Final Tax Request
September 8, 2025 at the conclusion of the Budget Hearing
Posted Locations
Hayes Center Times Republican
Hayes Center Public School's District Office
Hayes Center Post Office
Pinnacle Bank, Hayes Center
Posted Date 9/3/2025

1. Call to Order
President Cox called the hearing to order at 7:51 PM in the Boardroom at the High School. Notice of this hearing was given in advance to all board members. Notice of the hearing was given in advance by publication and/or posting in accordance with the Board-approved method for giving notice. Availability of the agenda was communicated in the publicized notice and a current copy of the agenda was maintained as stated in the publicized notice. All proceedings of the hearing occurred in accordance with the Open Meetings Act.

1.1. Roll Call

Nick Cox:	Present
Toby Cox:	Present
Dexter Lacey:	Present
Keifer Messersmith:	Present
Megan Messersmith:	Present
Andrea Richards:	Present

Also present, Superintendent Tony Primavera, Principal Megan Soundy, and Business Manager Jeanne Bishop.

1.2. Recognition of Visitors
President Cox welcomed the visitors.

2. Adoption of Agenda
Motion to adopt the agenda as presented Passed with a motion by Nick Cox and a second by Megan Messersmith.

Nick Cox:	Yea
Toby Cox:	Yea
Dexter Lacey:	Yea
Keifer Messersmith:	Yea
Megan Messersmith:	Yea
Andrea Richards:	Yea

Yea: 6, Nay: 0

3. Audience Communications
Discussion held and questions were asked of Business Manager Jeanne Bishop.

3.1. This Special Hearing is for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.
Discussion held and questions were asked of Mrs. Bishop.

4. Discussion

5. Adjournment
President Cox adjourned the meeting at 7:55 PM.

Board President

Board Secretary

Hayes Center High School
Hayes Center Public Schools Board of Education Regular Meeting
September 8, 2025 at the conclusion of the Special Hearing to Set Final Tax Request
Posted Locations
Hayes Center Times Republican
Hayes Center Public School's District Office
Hayes Center Post Office
Pinnacle Bank, Hayes Center
Posted Date 09/03/2025

1. Call to Order

President Cox called the meeting to order at 8:00 in the Boardroom at the High School. Notice of this meeting was given in advance to all board members. Notice of the meeting was given in advance by publication and/or posting in accordance with the Board-approved method for giving notice. Availability of the agenda was communicated in the publicized notice and a current copy of the agenda was maintained as stated in the publicized notice. All proceedings of the meeting occurred in accordance with the Open Meetings Act.

1.1. Roll Call

Nick Cox:	Present
Toby Cox:	Present
Dexter Lacey:	Present
Keifer Messersmith:	Present
Megan Messersmith:	Present
Andrea Richards:	Present

Also present were Superintendent Tony Primavera and Principal Megan Soundy.

1.2. Recognition of Visitors

President Cox welcomed the visitors.

1.3. Adoption of Agenda

Motion to approve the agenda as presented. Passed with a motion by Dexter Lacey and a second by Nick Cox.

Nick Cox:	Yea
Toby Cox:	Yea
Dexter Lacey:	Yea
Keifer Messersmith:	Yea
Megan Messersmith:	Yea
Andrea Richards:	Yea

Yea: 6, Nay: 0

2. Audience Communications

Sharon Endorf, Nebraska Association of School Boards, went over NASB organizations, legislation roles and government relations, insurance, training and other services provided to schools.

3. Services Report

4. Board Member/Committee Reports

Finance Committee met previously in the month to review and discuss budget and tax request.

5. Administrative Reports

Principal Report: explained the CLSD Grant, Neb. Rev. Stat. 79-11,157.01, and ESU 15 funding for reading proficiency
Superintendent Report: current enrollment 152

6. Action Items

6.1. Consent Agenda
Motion to approve the consent agenda as presented Passed with a motion by Dexter Lacey and a second by Keifer Messersmith.

Nick Cox:	Yea
Toby Cox:	Yea
Dexter Lacey:	Yea
Keifer Messersmith:	Yea
Megan Messersmith:	Yea
Andrea Richards:	Yea

Yea: 6, Nay: 0

6.1.1. Approve August Regular meeting minutes

6.1.2. Approve August Bank Transfers

6.1.3. Approve School Nutrition Fund claims for $8,952.21 (Payroll-$4,332.16, Claims-$4,620.05)

6.1.4. Approve Activity Fund claims for $7,038.89

6.1.5. Approve Special Building Fund claims for $517.31

6.1.6. Approve August General Fund Petty Cash claims for $782.26

6.1.7. Approve additional August General Fund claim for $12,963.41

6.1.8. Approve additional August General Fund Payroll for $434.95

6.1.9. Approve additional August School Nutrition Fund Payroll for $229.60

6.1.10. Approve General Fund claims for $387,543.99 (Payroll - $232,791.64, Claims - $154,752.35)

6.1.11. Approve Financial reports of the District

6.2. Adopt the 2025-2026 fiscal year district budget
Motion to adopt the 2025-2026 fiscal year district budget Passed with a motion by Andrea Richards and a second by Nick Cox.

Nick Cox:	Yea
Toby Cox:	Yea
Dexter Lacey:	Yea
Keifer Messersmith:	Yea
Megan Messersmith:	Yea
Andrea Richards:	Yea

Yea: 6, Nay: 0

6.3. Approve the 2025-2026 Property Tax Request Resolution
President Cox read the Property Tax Request Resolution aloud.
Motion to approve the 2025-2026 Property Tax Request Resolution Passed with a motion by Andrea Richards and a second by Dexter Lacey.

Nick Cox:	Yea
Toby Cox:	Yea
Dexter Lacey:	Yea
Keifer Messersmith:	Yea
Megan Messersmith:	Yea
Andrea Richards:	Yea

Yea: 6, Nay: 0

6.4. Approve Dissolution of current Wrestling Coop Agreement with Medicine Valley School
Motion to dissolve the current wrestling coop agreement with Medicine Valley Schools Passed with a motion by Keifer Messersmith and a second by Andrea Richards.

Nick Cox:	Yea
Toby Cox:	Yea
Dexter Lacey:	Yea
Keifer Messersmith:	Yea
Megan Messersmith:	Yea
Andrea Richards:	Yea

Yea: 6, Nay: 0

6.5. Approve Wrestling Coop Agreement with Wauneta-Palisade School
Motion to approve wresting coop agreement with Wauneta-Palisade School Passed with a motion by Dexter Lacey and a second by Nick Cox.

Nick Cox:	Yea
Toby Cox:	Yea
Dexter Lacey:	Yea
Keifer Messersmith:	Yea
Megan Messersmith:	Yea
Andrea Richards:	Yea

Yea: 6, Nay: 0

7. Discussion

7.1. NRCSA Superintendent Search
Paul Sheffield and Robin Stevens, NRCSA Superintendent Search Service presented to the Board. Discussion was held regarding Superintendent Search.

8. Information Only

8.1. 2025 State Education Conference Registration

9. Correspondence

10. Executive Session - If, during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Act.

11. Future Agenda Items/Other

12. Next Meeting - October 13, 2025

13. Adjournment

President Cox adjourned the meeting at 10:25 PM

_____
Board President

_____
Board Secretary

District Number: 43-0079-000
District Name: HAYES CENTER PUBLIC SCHOOLS
District Phone: (308)286-5600

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

Checklist

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

Please load your budget documents here

Choose File No file chosen

Load Budget Document

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

The following documents have been loaded:

File (click file name to view)	Upload DateTime
25-26 Budget Submission.pdf (UploadFile_DisplayFile.aspx?ID=26094)	9/15/2025 12:43:34 PM

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

Certified Budget Authority	A-101	4,246,439
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	4,246,439
Total Allowable Budget Authority	A-780	4,246,439

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

2025/26 General Fund Budget of Disbursements & Transfers	B-100	4,596,439
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	350,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,246,439
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	0
2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○**Yes** ◉**No**

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	2,068,398
2025/26 General Fund Necessary Cash Reserve	C-300	463,768
2025/26 Depreciation Fund Total Requirements	C-310	499,181
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	962,949

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	513,740,861

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	3,566,674
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○**Yes** ◉**No**
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○**Yes** ◉**No**
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	3,566,674
2025/26 Property Tax Request General Fund	D-210	2,929,384
2025/26 Property Tax Request Special Building Fund	D-220	15,556
2025/26 Total Property Tax Request	D-230	2,944,940
2025/26 Unused Property Tax Request Authority	D-240	621,734

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	275,000

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

Notice of Special Hearing To Set Final Tax Request

Hayes Center Public Schools (43-0079) in Hayes County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of, September 2025 at the conclusion of the Budget Hearing o'clock , at the Boardroom in 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	457,571,280	513,740,861	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 (2024-2025 Request **Divided By** 2025 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	4,452,867.00	2,803,030.00	0.612589	0.545612	4,596,439.00	2,929,384.00	0.570207	-7%	3%
Bond Fund(s) K - 12	433,161.00	80,808.00	0.017660	0.015729	251,616.00	-	0.000000	-100%	-42%
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	219,245.00	90,909.00	0.019868	0.017695	263,237.00	15,556.00	0.003028	-85%	20%
Qualified Capital Purpose Undertaking Fund K - 12	23,760.00	-	0.000000	0.000000	39,932.00	15,556.00	0.003028	#DIV/0!	68%
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	5,129,033.00	2,974,747.00	0.650117	0.579036	5,151,224.00	2,960,496.00	0.576263	-11%	0%

NOTICE OF BUDGET HEARING TO AMEND BUDGET SUMMARY

Hayes Center Public Schools (43-0079) in Hayes County, Nebraska PUBLIC NOTICE

is hereby given, in compliance with the provisions of State Statute Section 13-511, that the governing body will meet on the 10th day of August, 2026, at the conclusion of the Planning Meeting for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending bond fund budget which was originally adopted on the 8th day of September, 2025. The bond fund is being amended to allow for the transfer of funds and closure of the fund. The budget detail is available at the business office during regular business hours.

Summary of Proposed Amendment to the Bond Fund Budget

FUNDS	Actual Disbursements 2023-2024 (1)	Actual/Estimated Disbursements 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 (6)
General	$ 3,332,864.00	$ 3,588,824.00	$ 4,596,439.00	$ 463,768.00	$ 2,160,117.00	$ 2,929,384.00
Depreciation	$ 58,159.00		$ 499,181.00		$ 499,181.00	$
Employee Benefit	$ 7,842.00	$ 8,643.00	$ 16,798.00		$ 16,798.00	$
Contingency	$ 117,102.00					$
Activities	$ 108,352.00	$ 106,217.00	$ 260,055.00		$ 260,055.00	$
School Nutrition	$ 203,198.00	$ 105,971.00	$ 152,484.00		$ 152,484.00	$
Bond	**$ 46,279.00**	**$ 207,134.00**	**$ 251,616.00**	$ -	**$ 251,616.00**	$ -
Special Building		$ 22,527.00	$ 263,237.00		$ 247,837.00	$ 15,556.00
Qualified Capital Purpose Undertaking			$ 39,932.00		$ 24,532.00	$ 15,556.00
Cooperative			$ 63,907.00		$ 63,907.00	$
Student Fee						$
TOTALS	$ 3,873,796.00	$ 4,039,316.00	$ 6,143,649.00	$ 463,768.00	$ 3,676,527.00	$ 2,960,496.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	0	$ 2,960,496.00	$ 2,960,496.00

Summary of Originally Adopted Budget on September 8, 2025

FUNDS	Actual Disbursements 2023-2024 (1)	Actual/Estimated Disbursements 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 (6)
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Depreciation	$ 58,159.00	$ -	$ 499,181.00		$ 499,181.00	$
Employee Benefit	$ 7,842.00	$ 8,643.00	$ 16,798.00		$ 16,798.00	$
Contingency			$ -		$ -	$
Activities	$ 117,102.00	$ 106,217.00	$ 260,055.00		$ 260,055.00	$
School Nutrition	$ 108,352.00	$ 105,971.00	$ 152,484.00		$ 152,484.00	$
Bond	**$ 203,198.00**	**$ 207,134.00**	**$ 246,816.00**	$ -	**$ 246,816.00**	$ -
Special Building	$ 46,279.00	$ 22,527.00	$ 263,237.00		$ 247,837.00	$ 15,556.00
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Cooperative			$ 63,907.00		$ 63,907.00	$
Student Fee						$
TOTALS	$ 3,873,796.00	$ 4,039,316.00	$ 6,138,849.00	$ 463,768.00	$ 3,671,727.00	$ 2,960,496.00

	Bond Purposes	Non-Bond Purposes	Total
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Employee Benefit	$ 7,842.00	$ 8,643.00	$ 16,798.00		$ 16,798.00	$ -
Contingency	$ 117,102.00					$ -
Activities	$ 108,352.00	$ 106,217.00	$ 260,055.00		$ 260,055.00	$ -
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Student Fee						$ -
TOTALS	$ 3,873,796.00	$ 4,039,316.00	$ 6,143,649.00	$ 463,768.00	$ 3,676,527.00	$ 2,960,496.00

	Bond Purposes	Non-Bond Purposes	Total
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Summary of Originally Adopted Budget on September 8, 2025

FUNDS	Actual Disbursements 2023-2024 (1)	Actual/Estimated Disbursements 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 (6)
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Employee Benefit	$ 7,842.00	$ 8,643.00	$ 16,798.00		$ 16,798.00	$ -
Contingency			$ -		$ -	$ -
Activities	$ 117,102.00	$ 106,217.00	$ 260,055.00		$ 260,055.00	$ -
School Nutrition	$ 108,352.00	$ 105,971.00	$ 152,484.00		$ 152,484.00	$ -
Bond	**$ 203,198.00**	**$ 207,134.00**	**$ 246,816.00**	$ -	**$ 246,816.00**	$ -
Special Building	$ 46,279.00	$ 22,527.00	$ 263,237.00		$ 247,837.00	$ 15,556.00
Qualified Capital Purpose Undertaking			$ 39,932.00		$ 24,532.00	$ 15,556.00
Cooperative			$ 63,907.00		$ 63,907.00	$ -
Student Fee						$ -
TOTALS	$ 3,873,796.00	$ 4,039,316.00	$ 6,138,849.00	$ 463,768.00	$ 3,671,727.00	$ 2,960,496.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$	$ 2,960,496.00	$ 2,960,496.00

Publish: August 6, 2026

ZNEZ

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY
SS

Brenda Gillen, Being first duly sworn, deposes and says that she is the General Manager of the McCook Gazette, a legal newspaper published on Tuesday, Thursday and Friday, at McCook, Red Willow County, Nebraska; and or general circulation in said county; that said newspaper, at the time of publication of the attached notice had a bona fide circulation of not less than three hundred copies each daily issue, and had been published within said county for fifty-two consecutive weeks prior to the beginning of the publication of the attached notice; and that said newspaper is printed in whole in an office maintained at the place of publication. Affiant further says that a notice, of which the attached is a true copy, was published in the regular and entire issue of said newspaper, and not in supplement, on the following date:

6 Aug 2026	20
20	20
20	20
20	20
20	20
20	20

Brenda Gillen

Subscribed in my presence and sworn to before me this 6th day of August 2026

Sharon L Holmes
Notary Public

GENERAL NOTARY - State of Nebraska
SHARON L HOLMES
My Comm. Exp. February 24, 2028

PUBLISHER'S FEE $ 230.40

SERVING SOUTHWEST NEBRASKA AND NORTHWEST KANSAS SINCE 1911

Hayes Center High School
Hayes Center Public Schools Board of Education Budget Amendment Hearing
August 10, 2026 following the conclusion of the Workshop
Posted Locations
McCook Gazette
Hayes Center Public School's District Office
Hayes Center Post Office
Pinnacle Bank, Hayes Center
Posted Date 8/4/2026

1. Call to Order
President Cox called the Budget Amendment Hearing to order at 7:58 PM in the Boardroom at the High School. Notice of this hearing was given in advance to all board members. Notice of the hearing was given in advance by publication and/or posting in accordance with the Board-approved method for giving notice. Availability of the agenda was communicated in the publicized notice and a current copy of the agenda was maintained as stated in the publicized notice. All proceedings of the hearing occurred in accordance with the Open Meetings Act.

1.1. Roll Call

Nick Cox:	Present
Toby Cox:	Present
Dexter Lacey:	Present
Keifer Messersmith:	Present
Megan Messersmith:	Present
Andrea Richards:	Present

Also present were Superintendent Kris Freeland and Principal Megan Soundy.

1.2. Recognition of Visitors
No visitors present.

2. Adoption of Agenda
Motion to adopt the agenda as presented Passed with a motion by Dexter Lacey and a second by Megan Messersmith.

Nick Cox:	Yea
Toby Cox:	Yea
Dexter Lacey:	Yea
Keifer Messersmith:	Yea
Megan Messersmith:	Yea
Andrea Richards:	Yea

Yea: 6, Nay: 0

3. Audience Communications
None.

3.1. This Budget Amendment Hearing is for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the proposed budget amendment and to consider amendments relative thereto.

4. Discussion

5. Adjournment
President Cox adjourned the meeting at 8:00 PM

_____
Board President

_____
Board Secretary