2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 72-0075 **Class #: III**

High Plains Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Polk 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	$ -	$ 5,284,666.00	$ 5,284,666.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 677,521.00	$ 677,521.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 5,962,187.00	$ 5,962,187.00

Outstanding Bonded Indebtedness as of September 1, 2025

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 1,320,000.00	Principal
$ 18,550.00	Interest
$ 1,338,550.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,129,183,986

*(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 # 72-0075
High Plains Community 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	3,189,329.00	4,132,072.00	5,231,819.00	9,363,891.00	1,405,000.00	5,660,000.00	7,065,000.00	2,298,891.00	9,363,891.00
Depreciation	607,575.00	807,575.00		807,575.00			807,575.00		807,575.00
Employee Benefit	10,977.00	10,977.00		10,977.00			10,977.00	-	10,977.00
Contingency	-	-		-			-		-
Activities	152,543.00	373,093.00		373,093.00			373,093.00	-	373,093.00
School Nutrition	11,133.00	300,000.00		300,000.00			300,000.00	-	300,000.00
Bond	-	-	-	-			-	-	-
Special Building	2,433,164.00	2,444,764.00	670,746.00	3,115,510.00			3,115,510.00		3,115,510.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	6,404,721.00	8,068,481.00	5,902,565.00	13,971,046.00	1,405,000.00	5,660,000.00	11,672,155.00	2,298,891.00	13,971,046.00

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)	5,231,819.00	-	670,746.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	52,847.00	-	6,775.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,284,666.00	-	677,521.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 328,151.00	$ 225,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,000,000.00	-	-	-

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	3,201,347.00	6,694,979.00	2,500,000.00	9,194,979.00	940,000.00	5,065,650.00	6,005,650.00	3,189,329.00
Depreciation	471,375.00	722,575.00		722,575.00			115,000.00	607,575.00
Employee Benefit	11,977.00	11,977.00		11,977.00			1,000.00	10,977.00
Contingency	-	-		-			-	-
Activities	202,043.00	452,543.00		452,543.00			300,000.00	152,543.00
School Nutrition	36,133.00	231,133.00		231,133.00			220,000.00	11,133.00
Bond	-	-	-	-			-	-
Special Building	2,634,064.00	2,788,164.00	500,000.00	3,288,164.00			855,000.00	2,433,164.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	6,556,939.00	10,901,371.00	3,000,000.00	13,901,371.00	940,000.00	5,065,650.00	7,496,650.00	6,404,721.00

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	
$	225,000.00

County-District # 72-0075

High Plains Community 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	3,122,242.00	5,138,018.00	3,927,950.00	9,065,968.00	598,420.00	5,266,201.00	5,864,621.00	3,201,347.00
Depreciation	473,167.00	589,330.00		589,330.00			117,955.00	471,375.00
Employee Benefit	11,038.00	11,977.00		11,977.00			-	11,977.00
Contingency	-	-		-			-	-
Activities	161,014.00	483,080.00		483,080.00			281,037.00	202,043.00
School Lunch	51,658.00	227,380.00		227,380.00			191,247.00	36,133.00
Bond	-	-	-	-			-	-
Special Building	2,359,377.00	2,509,881.00	943,628.00	3,453,509.00			819,445.00	2,634,064.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 6,178,496.00	8,959,666.00	4,871,578.00	13,831,244.00	598,420.00	5,266,201.00	7,274,305.00	6,556,939.00

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	
$	223,514.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	High Plains Community Schools
ADDRESS	260 S. Pine St.
CITY & ZIP CODE	Polk NE. 68654
TELEPHONE	402-765-2271
WEBSITE	www.hpcstorm.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Shane Van Pelt	Jason Brown	Jason Brown
TITLE /FIRM NAME	Board President	Superintendent	Superintendent
TELEPHONE	4021-765-2271	308-440-8271 (Cell)	402-765-2271
EMAIL ADDRESS	svanpelt@hpcstorm.org	jasonbrown@hpcstorm.org	jasonbrown@hpcstorm.org

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 72-0075

High Plains Community 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)	$ -

High Plains Community 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	5,284,666.00	-	677,521.00	-
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)	5,284,666.00	-	677,521.00	-
14	Assessed Valuation	1,129,183,986	1,129,183,986	1,129,183,986	1,129,183,986
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.468008	0.000000	0.060001	0.000000
16	Total Levy for Compliance	0.528009			

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	$ 5,284,666.00	$ 1,129,183,986	0.468008
Special Building Fund	$ 677,521.00	$ 1,129,183,986	0.060001
Bond Fund	$ -	$ 1,129,183,986	0.000000
Bond Fund	$ -	$ 1,129,183,986	0.000000
Bond Fund	$ -	$ 1,129,183,986	0.000000
QCPUF Fund	$ -	$ 1,129,183,986	0.000000
QCPUF Fund	$ -	$ 1,129,183,986	0.000000
	$ -	$ 1,129,183,986	0.000000
	$ -	$ 1,129,183,986	0.000000
	$ -	$ 1,129,183,986	0.000000
	$ -	$ 1,129,183,986	0.000000
	$ -	$ 1,129,183,986	0.000000
	$ -	$ 1,129,183,986	0.000000
Total	$ 5,962,187.00		$ 0.528009

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Jason Brown

Notice is hereby given that High Plains Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on Jume 11th, 2025 at 7:00 am at the HPC Board Room in Polk, Nebraska.

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

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

	2025/26 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 158,355.00	$ 158,355.00	**$ 316,710.00**
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*	$ 4,100.00		**$ 4,100.00**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 28,584.40	$ 28,584.40	$ 57,168.80
• *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*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 191,039.40**	**$ 186,939.40**	**$ 377,978.80**

Schedule D

High Plains Community Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,811,111.00
*(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

6,136,786.00	/	1,024,587,731.00	=	0.60 % (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) 2.60 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 151,088.89

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 5,962,199.89**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 5,962,187.00
(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.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _72-0075_____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of High Plains Community 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 High Plains Community Schools resolves that:

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

General Fund:	$	5,284,666.00
Bond Fund:	$	-
Special Building Fund:	$	677,521.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 10.21 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 0.514629 per $100 of assessed value.

4. High Plains Community Schools proposes to adopt a property tax request that will cause its tax rate to be 0.528009 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of High Plains Community Schools will increase (decrease) last year's budget by 55.7 percent.

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

Motion by Nate Sparling, seconded by Chad Hoffman to adopt Resolution #_____.

Voting yes were:	Voting no were:

Dated this 8th day of September, 2025

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

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

High Plains Community Schools (72-0075) in Polk 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 7:00 o'clock, P.M., at Clarks Elementary B.O.E. Meeting Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 5,864,621.00	$ 6,005,650.00	$ 7,065,000.00	$ 2,298,891.00	$ 4,132,072.00	$ 5,284,666.00
Depreciation	$ 117,955.00	$ 115,000.00	$ 807,575.00		$ 807,575.00	
Employee Benefit	$ -	$ 1,000.00	$ 10,977.00	$ -	$ 10,977.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 281,037.00	$ 300,000.00	$ 373,093.00	$ -	$ 373,093.00	
School Nutrition	$ 191,247.00	$ 220,000.00	$ 300,000.00	$ -	$ 300,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 819,445.00	$ 855,000.00	$ 3,115,510.00		$ 2,444,764.00	$ 677,521.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,274,305.00	$ 7,496,650.00	$ 11,672,155.00	$ 2,298,891.00	$ 8,068,481.00	$ 5,962,187.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 5,962,187.00	$ 5,962,187.00

Notice of Special Hearing To Set Final Tax Request

High Plains Community Schools (72-0075) in Polk County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the N8governing body will 'Correspondence Page 5'!K6meet on the 8th day of, September 2025 at Immediately Follow Budget Hearing o'clock , at Clarks Elementary B.O.E. Meeting Room 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	1,024,587,731	1,129,183,986	10%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,830,500.00	5,003,030.00	0.488297	0.443066	7,065,000.00	5,284,666.00	0.468008	-4%	3%
Special Building Fund	3,546,464.00	808,081.00	0.078869	0.071563	3,115,510.00	677,521.00	0.060001	-24%	-12%
Total	10,376,964.00	5,811,111.00	0.567166	0.514629	10,180,510.00	5,962,187.00	0.528009	-7%	-2%

NOTICE
OF SPECIAL MEETING
Budget Hearing
September 8, 2025
High Plains Community
School District 72-0075

Notice is hereby given that a Special meeting of the Board of Education of School District No. 75 of Hamilton, Merrick, Nance, Polk, and York Counties will be held at 7:00 p.m. on the 8 day of September 2025, at the HPC Elementary at Clarks Elementary, Clarks BOE Room. The purposes for this Special Meeting are to: 1) Discuss and present the budget and a summary of the budget for the 2025-26 school year, 2). Community Input will be taken. The agenda for this meeting of the High Plains Community School Board of Education is kept continuously current and is available at the office of the Superintendent.

Mr. Chad Hoffman,
Secretary
September 3, 2025 (ZNEZ)

Proof of Publication

STATE OF NEBRASKA }
} ss.
County of Hamilton }

Kurt H. Johnson, or Paula J. Johnson being first duly sworn, deposes and says that they are co-publishers of the Aurora News-Register a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Aurora, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published one (1) time (s)

September 3, 2025

Paula J Johnson

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

Jill L Bartling

Notary Public

Publication Fee $ 12.08

GENERAL NOTARY - State of Nebraska
JILL L BARTLING
My Comm. Exp. August 31, 2028

NOTICE
OF SPECIAL MEETING
Tax Request Hearing
September 8th-2025
(Immediately following
the budget hearing)
High Plains Community
School District #72-0075

Notice is hereby given that a Special meeting of the Board of Education of School District No. 75 of Hamilton, Merrick, Nance, Polk, and York Counties will be held immediately following the Budget Hearing on the 8th day of September 2025, at the HPC Elementary at Clarks Elementary, Clarks BOE Room. The purposes for this Special Meeting are to: 1) Discuss and present the final Tax Request and a summary of each fund for the tax asking for the 2025-26 school year, 2). Community Input will be taken. The agenda for this meeting of the High Plains Community School Board of Education is kept continuously current and is available at the office of the Superintendent.

Mr. Chad Hoffman, Secretary
September 3, 2025 (ZNEZ)

Proof of Publication

STATE OF NEBRASKA }
} ss.
County of Hamilton }

Kurt H. Johnson, or Paula J. Johnson being first duly sworn, deposes and says that they are co-publishers of the Aurora News-Register a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Aurora, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published one (1) time (s)

September 3, 2025

Paula J Johnson

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

Jill L. Bartling
Notary Public

Publication Fee $ 13.47

GENERAL NOTARY - State of Nebraska
JILL L BARTLING
My Comm. Exp. August 31, 2028

NOTICE
OF REGULAR MEETING
September 8, 2025
(Immediately following
the Tax Request Hearing)
High Plains Community
School District #72-0075

Notice is hereby given that a regular board of education meeting of the Board of Education of School District No. 75 of Hamilton, Merrick, Nance, Polk, and York Counties will be held immediately following the Tax Request Hearing on the 8th day of September 2025, at the HPC Elementary at Clarks Elementary, Clarks BOE Room. The meeting will be open to the public, and community input will be taken. An agenda is available for public inspection in the office of the Superintendent.

Mr. Chad Hoffman,
Secretary
September 3, 2025 (ZNEZ)

Proof of Publication

STATE OF NEBRASKA }
} ss.
County of Hamilton }

Kurt H. Johnson, or Paula J. Johnson being first duly sworn, deposes and says that they are co-publishers of the Aurora News-Register a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Aurora, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published one (1) time (s)

September 3, 2025

Paula J Johnson

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

Jill L Bartling
Notary Public

Publication Fee $ 10.69

GENERAL NOTARY - State of Nebraska
JILL L BARTLING
My Comm. Exp. August 31, 2028

Notice of Special Hearing To Set Final Tax Request

High Plains Community Schools (72-0075) in Polk County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the Governing body will 'Correspondence Page 51K6mset on the 8th day of, September 2025 at Immediately Follow Budget Hearing o'clock , at Clarks Elementary B.O.E. Meeting Room 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	1,024,587,731	1,129,193,886	10%

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	6,839,500.00	5,003,090.00	0.488297	0.443066
Special Building Fund	3,546,464.00	808,021.00	0.078869	0.071563
Total	10,376,964.00	5,811,111.00	0.567166	0.514629

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	7,065,000.00	5,284,868.00	0.468008	-4%	3%
Special Building Fund	3,115,510.00	677,521.00	0.060001	-24%	-12%
Total	10,180,510.00	5,962,167.00	0.528008	-7%	-2%

ZNEZ

Proof of Publication

STATE OF NEBRASKA }
} ss.
County of Hamilton }

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September 3, 2025

Paula J Johnson

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

Jill L. Bartling
Notary Public

Publication Fee $ 46.47

GENERAL NOTARY - State of Nebraska
JILL L BARTLING
My Comm. Exp. August 31, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

High Plains Community Schools (72-0075) in Polk 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 7:00 o'clock, P.M., at Clarks Elementary B.O.E. Meeting Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 5,864,621.00	$ 6,005,650.00	$ 7,065,000.00	$ 2,298,891.00	$ 4,132,072.00	$ 5,284,666.00
Depreciation	$ 117,955.00	$ 115,000.00	$ 807,575.00		$ 807,575.00	
Employee Benefit	$ -	$ 1,000.00	$ 10,977.00	$ -	$ 10,977.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 281,037.00	$ 300,000.00	$ 373,093.00	$ -	$ 373,093.00	
School Nutrition	$ 191,247.00	$ 220,000.00	$ 300,000.00	$ -	$ 300,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 819,445.00	$ 855,000.00	$ 3,115,510.00		$ 2,444,764.00	$ 677,521.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,274,305.00	$ 7,496,650.00	$ 11,672,155.00	$ 2,298,891.00	$ 8,068,481.00	$ 5,962,187.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ -	$ 5,962,187.00	$ 5,962,187.00

ZNEZ

Proof of Publication

STATE OF NEBRASKA }
} ss.
County of Hamilton }

J. Johnson, or Paula J. Johnson being first duly sworn, and says that they are co-publishers of the Aurora News-a weekly legal newspaper having a bona fide circulation than 300 copies published in Aurora, Nebraska; and said er has been published for at least 52 consecutive weeks prior ation of attached notice; that said publication is of general on; that attached notice was published one (1) time (s)

September 3, 2025

Paula J. Johnson

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

Notary Public

Publication Fee $ 85.50

GENERAL NOTARY - State of Nebraska
JILL L BARTLING
My Comm. Exp. August 31, 2028

NOTICE
OF BOARD MEETING
NOTICE OF VOTE
TO INCREASE BASE GROWTH PERCENTAGE USED
TO DETERMINE PROPERTY TAX REQUEST AUTHORITY &
HIGH PLAINS
COMMUNITY SCHOOLS
BUDGET WORKSHOP

The High Plains Community Schools Board of Education will meet on August 27, 2025, at 6:30 p.m. at the board meeting room in Clarks, Nebraska.

Among other topics to be discussed, according to NEB. REV. STAT. § 79-3405, the Board will decide whether to increase the school district's base growth percentage that is allowed. The board will discuss the 2025-26 school budget, taxable valuations for the 2025-26 fiscal school year, pay final bills for the fiscal year of 2024-25, and approve transfers from the general fund to other accounts.

A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

Chad Hoffman,
Secretary
August 20, 2025 (ZNEZ)

Proof of Publication

STATE OF NEBRASKA }
} ss.
County of Hamilton }

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August 20, 2025

Paula J Johnson

Subscribed to in my presence and sworn to before me this 20th day August, 2025

Jill L Bartling
Notary Public

Publication Fee $ 15.33

GENERAL NOTARY - State of Nebraska
JILL L BARTLING
My Comm. Exp. August 31, 2028

HPC Regular Board of Education Meeting – Sept. 8th

The Regular monthly meeting of the High Plains Community Schools Board of Education was held on Monday, September 8, 2025 at HPC Elementary- Clarks BOE Room (June-Dec), 205 W. Pearl St., Clarks, NE 68628.
*M*eeting was called to order at 7:25 PM.
Roll Call-All HPC Board of Education members were present.
Recognize Nebraska Open Meetings Act and Public Meeting Announcement
Consent Agenda
A motion to approve the consent agenda as presented for past minutes, bills, and financial statements Passed with a motion by Nathan Spurling and a second by Kayla Zoucha.
Yea: 6

Elementary Principal Report, Mrs. Helgoth-Reported on Back-to-School night, Clarks Fire & Rescue bringing in donuts on the first day of school, MAP Assessments, School Safety-EOP Plan, building and grounds projects, 5th grade to the State Fair, and all the screenings and checks Nurse Cheryl provides. A big thank you to Cheryl.

Junior High & High School Principal Report, Mr. Fisher-Reported on the attendance monitoring program with Polk & York Counties, CCC classes being offered and taken by HPC students, MAP Testing, Cell Phone Usage/Non Usage, Homecoming is right around the corner, "Neon Nights", NHS inductions, student council applications being accepted, and senior planning meeting for scholarships, graduation, & college applications.

AD Report- Mr. Wood-Reported on the meetings during ICE time each week of the month, participation numbers for all fall activities, winter COOPs due October 1, Football Timelines for 2026 & 2027, and Football classifications for 2026 & 2027

Superintendent Report- Mr. Brown-Reported on the Methodist Church in Polk bringing in the snack bags on Wednesdays to Clarks and Polk and a thank you to them, State Educaiton Conference is Nov. 19-21st, a shout-out to Megan Bruce for her recognition for academic excellence to the girls basketball team at the NCA coaches clinic this summer, construction projects at Clarks are near completion, on the doors and external and internal work on the gym, and tree removal, and Facility Advocates has been contacted to do a study for HVAC Clarks. The boiler inspections were completed last week at Clarks and Polk.

Discussion/Action Items

Review and discuss the HPC EOP Plan for the 2025-26 school year.

The board reviewed and discussed the EOP Plan for 2025-26 with Mr. Fisher and Mrs. Helgoth. This is required to be reviewed with the BOE. This was also open for community input. None was taken

Review, discuss, and take all necessary action in approving the 2025-2026 High Plains Community School Budget and signing the budget resolution.
A motion to approve the budget for the 2025-26 fiscal year for High Plains Community Schools Passed with a motion by Nathan Spurling and a second by Chad Hoffman.
Yea: 6

A motion to approve a 1:30 PM dismissal on Friday, September 12th, due to the 3:00 PM Football game Passed with a motion by Nathan Spurling and a second by Megan Pike.
Yea: 6

A motion to approve the proposal from Appetgy for $11,250.00 for the website, social media upgrade, and addition of an HPC school app Passed with a motion by Nathan Spurling and a second by Dorinda Brown. Yea: 6

Motion to Adjourn
A motion to adjourn the meeting and set the next regular meeting for October 13th at 7:00 PM Passed with a motion by Megan Pike and a second by Dorinda Brown.
Yea: 6

Submitted by Chad Hoffman

Board Secretary

Budget Workshop

The special budget workshop meeting of the High Plains Community Schools Board of Education was held on Wednesday, August 27, 2025, at HPC Elementary- Clarks BOE Room (June-Dec), 205 W. Pearl St., Clarks, NE 68628.

Meeting called to order at 6:30 P.M.

A motion to approve the consent agenda with minutes from the previous meeting, all final bills, and financial reports for 2024-25 fiscal year. Passed with a motion by Kayla Zoucha and a second by Nathan Spurling.

Yea 6

Community Input-None taken.

Supt. Report-Jason Brown reported on the completed COOP agreement, the start of the school year, hiring another paraprofessional at Clarks, and the delivery of the 2025 Chevy Suburban to Polk. Budget Discussions- Property Valuations, Property Tax Asking, Allowable Growth, Budget Hearing, Tax Asking Hearing, Projected Disbursements and Revenues, Short & Long Term Goal Setting (Academics, Building & Grounds, & Transportation).

Review, discuss, and take all necessary action in approving a transfer to the Nutrition Fund.

A motion to approve a transfer of $45,000.00 from the General Fund to the Nutrition Fund. Passed with a motion by Nathan Spurling and a second by Dorinda Brown.

Yea 6

A motion to approve a transfer of $250,000.00 from the General Fund to the Depreciation Fund. Passed with a motion by Nathan Spurling and a second by Megan Pike.

Yea 6

A motion to approve the seven percent property tax request authority that allows $491,898.00 for additional property tax request authority. Passed with a motion by Nathan Spurling and a second by Chad Hoffman.

Yea 6

Motion to adjourn the meeting at 8:11 and set the next special meeting on September 8th at 7:00 PM for a Budget Hearing, immediately following a Tax Request Hearing, and immediately following the September Regular Meeting. Adjourned at 8:11pm. Passed with a motion by Nathan Spurling and a second by Dorinda Brown.

Yea 6

Signed

Chad Hoffman

High Plains Board Secretary

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: HIGH PLAINS COMMUNITY SCHOOL DIST 75
ATTN: SUPERINTENDENT
PO BOX 29
POLK NE 68854-0029

TAXABLE VALUE LOCATED IN THE COUNTY OF HAMILTON

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]
HIGH PLAINS COMM 75 SCH	3	72-0075	0	232,567,184	1,376,040	229,642,399	0.60

** 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 VICTORIA WYLIE, HAMILTON 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.

Victoria M Wylie
(signature of county assessor)

SEAL

August 14, 2025
(date)

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

10,229,634 Pers Prior
9,935,781 Pers Value

219,412,765 Real Prior
222,631,403 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

HIGH PLAINS COMMUNITY #75

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF MERRICK

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]
HIGH PLAINS COMMUNITY 75	3	72-0075	0	419,480,735	2,632,490	389,611,361	0.68

** 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 **JEN MYERS**, **MERRICK** 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.

Jen Myers
(signature of county assessor)

8-12-25
(date)

CC: County Clerk, **MERRICK** 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

19,032,026 Pers Prior
20,361,936 Pers Value

370,579,335 Real Prior
399,118,799 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

HIGH PLAINS SCH P75

Amended 8-19-25

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF NANCE

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]
HIGH PLAINS SCH #P75	3	72-0075		12,698,647	0	11,491,525	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 MEGAN ZOUCHA, NANCE 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.

Megan Zoucha
(signature of county assessor)

8-19-25
(date)

NANCE COUNTY ASSESSOR

CC: County Clerk NANCE County

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

384,752 Pers Prior
304,409 Pers Value

11,106,773 Real Prior
12,394,238 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: HIGH PLAINS COMMUNITY SCHOOLS
ATTN: SUPERINTENDENT
PO BOX 29
POLK, NE 68654

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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]
HIGH PLAINS COMM. 75	3	72-0075		313,692,454	1,066,612	268,503,819	0.40

** 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 JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

8-15-25
(date)

CC: County Clerk, POLK 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

10,008,676 Pers Prior
10,778,803 Pers Value

258,495,143 Real Prior
302,913,651 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: SD#75 HIGH PLANS COMMUNITY

TAXABLE VALUE LOCATED IN THE COUNTY OF YORK 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
SD#75 GENERAL	3	72-0075		$150,744,966	$1,061,644	$125,338,627	0.84702%
SD#75 SINKING-SPECIAL BLDG	3	72-0075		$150,744,966	$1,061,644	$125,338,627	0.84702%

* 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 , Kurt Bulgrin, York 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.

(signature of county assessor)

08/19/2025
(date)

CC: County Clerk, York County, NE County

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

YORK COUNTY ASSESSOR'S OFFICE
SEAL OF YORK COUNTY
NEBRASKA
KURT BULGRIN, ASSESSOR

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

High Plains Community Schools — SUBDIVISION NAME

Polk — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
High Plains Community Schools & ESU &	2025-26	Contract for Special Educaiton, Mental Health, & I.T. Services
High Plains Community Schools & Polk County Health Department	2025-26	Contract for School Nurse Services

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

High Plains Community Schools	Polk
SUBDIVISION NAME	COUNTY

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

District Number: 72-0075-000
District Name: HIGH PLAINS COMMUNITY SCHOOLS
District Phone: (402)765-2271

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

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	5,049,444
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	5,049,444
Total Allowable Budget Authority	A-780	5,049,444

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	7,065,000
2025/26 Special Grant Funds List	B-110	610,556
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,405,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,049,444
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	0
2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0

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

Additional Budget Authority Approved by Patron

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	3,179,250
2025/26 General Fund Necessary Cash Reserve	C-300	2,298,891
2025/26 Depreciation Fund Total Requirements	C-310	807,575
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	3,106,466

Levy Override Approved by Patron

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

Certified Assessed Valuation	B-490	1,129,183,986

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	6,174,428
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	491,898
Enter the amount approved by the School Board.	D-140	491,898
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	6,666,326
2025/26 Property Tax Request General Fund	D-210	5,284,666
2025/26 Property Tax Request Special Building Fund	D-220	677,521
2025/26 Total Property Tax Request	D-230	5,962,187
2025/26 Unused Property Tax Request Authority	D-240	704,139
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	210,000

Recalculates LC-2 after making changes	Recalculate LC-2
Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)*	Save LC-2
Submit completed LC-2 to NDE. Upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)*	Logout

District Number: 72-0075-000
District Name: HIGH PLAINS COMMUNITY SCHOOLS
District Phone: (402)765-2271

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	610,556

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	4,999
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	70,000
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	20,000
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	50,000
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	20,000
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	50,000
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	0
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	50,000
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	25,000
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	0
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	150,000
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	20,000
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	30,000
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	31,343
Nebraska Community Foundation/TeamMates Grants	1.42	0

Nebraska Environmental Trust Grants	1.425	20,000
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	20,000
Safe Routes to Schools Grant	1.485	20,000
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	20,000
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	9,214
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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0075**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	2,611,877.00	2,750,000.00	2,900,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	381,745.00	600,000.00	1,000,000.00
4	Support Services - Pupils (SPED Related)	2100's	191,013.00	320,000.00	375,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	130,470.00	250,000.00	275,000.00
7	Support Services - Instructional	2200's	218,114.00	149,000.00	200,000.00
8					
9	Board of Education	2310	27,866.00	23,000.00	30,000.00
10	Executive Administration Services	2320	211,462.00	210,000.00	250,000.00
11	District Legal Services	2330	11,248.00	18,000.00	25,000.00
12	Office of the Principal	2410	353,734.00	350,000.00	375,000.00
13	General Administration - Business Services	2500	159,632.00	130,000.00	150,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	798,410.00	450,000.00	525,000.00
15	Vehicle Acquisition & Maintenance	2650	1,646.00	2,650.00	100,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	239,487.00	200,000.00	250,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	25,662.00	20,000.00	30,000.00
18	Central Services	2900s	115,000.00		
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	9,672.00	8,000.00	10,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	214,312.00	40,000.00	50,000.00
24					
25	Transfers to _____ Fund	8000	155,000.00	470,000.00	500,000.00
26	Interfund Loan/Repayment to _____ Fund				
27	Summer School	1300's	8,271.00	15,000.00	20,000.00
28		9000s			
29					
30	Total Disbursements & Transfers (Including SPED)		5,864,621.00	6,005,650.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	598,420.00	940,000.00	1,405,000.00
32	Total Non-Special Education Disbursements & Transfers		5,266,201.00	5,065,650.00	5,660,000.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,065,000.00
34	NECESSARY CASH RESERVE				2,298,891.00
35	TOTAL REQUIREMENTS				9,363,891.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		2,210,872.00	2,290,518.00	2,189,329.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		911,370.00	910,829.00	1,000,000.00
41	Total Beginning Balance		3,122,242.00	3,201,347.00	3,189,329.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	6,843.00	7,000.00	10,000.00
46	Public Power District Sales Tax	1120	10,143.00	28,000.00	30,000.00
47	Motor Vehicle Taxes	1125	223,514.00	225,000.00	225,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	61,456.00	60,000.00	65,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	980.00	2,250.00	3,000.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	418.00	500.00	750.00
59	Other Refund of Prior Year's Expenditures-1980		2,500.00	-	
60	Other Misc.- 1990		23,954.00	70,000.00	72,000.00
61					
62					
63					(407,908.00)
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	14,350.00	15,000.00	17,500.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	355,717.00	345,000.00	328,151.00
72	Special Education Programs	3120	503,717.00	400,000.00	415,000.00
73	Special Education Transportation	3125	15,983.00	21,000.00	22,000.00
74	Homestead Exemption	3130	32,689.00	27,000.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	9,858.00	7,000.00	10,000.00
77	Payments for High Ability Learners	3535	2,342.00	3,000.00	3,500.00
78	Other State Appropriations				
79	Distance Learning-3512		1,000.00	3,000.00	3,500.00
80					
81					
82					
83					
84	State Apportionment	3400	35,646.00	70,000.00	40,000.00
85	Other				
86	State Categorical Programs	3500's	7,500.00	2,700.00	5,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	547,738.00	2,025,107.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	26,011.00	43,000.00	-
91		4526-4528, 4531			
92	REAP-4310		24,018.00	20,000.00	7,500.00
93					
94	IDEA Programs	4512-4523	40,000.00	2,500.00	3,000.00
95		4416-4418		69,000.00	75,000.00
96					
97	Medicaid in Public Schools	4708	4,366.00	2,400.00	3,000.00
98	Medicaid Administrative Activities in Public Schools	4709	2,042.00	1,000.00	2,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101					
102					
103					
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530	3,500.00	5,000.00	6,000.00
106					
107	Grants from Corporations & Other Private Interests	4710			
108	ESSER III	4998	51,198.00	32,500.00	-
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301	4,894.00	5,000.00	3,500.00
113	Sale of Property	5300	3,395.00	175.00	250.00
114	Transfers from _____ Fund	5200		1,500.00	

115	Cash Balance from Dissolved/Merged Districts	5610			
116	Non-Program Receitps-90000		4.00		
117	Other Non-Revenue Receipts	5690			
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		5,138,018.00	6,694,979.00	4,132,072.00
121	Personal and Real Property Taxes	1100	3,927,950.00	2,500,000.00	5,231,819.00
122	TOTAL RESOURCES AVAILABLE		9,065,968.00	9,194,979.00	9,363,891.00
123	Less: Disbursements & Transfers		5,864,621.00	6,005,650.00	
124	BALANCE FORWARD		3,201,347.00	3,189,329.00	

PROPERTY TAX RECAP

1. Tax from Line 121	5,231,819.00
2. Compute County Treasurer's Commission at 1% of tax collections.	52,847.00
3. Total Personal and Real Property Tax Requirement	5,284,666.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **72-0075**

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	105,407.00	200,000.00	580,000.00
3	Supplies	600	1,658.00	200,000.00	500,000.00
4	Capital Outlay (New Only)	700's	262,000.00		
5	Site Acquisition & Improvements	710			1,535,510.00
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832	450,380.00	455,000.00	500,000.00
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		819,445.00	855,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				3,115,510.00
12	TOTAL REQUIREMENTS				3,115,510.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		2,126,001.00	2,634,064.00	2,433,164.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		233,376.00		
17	Total Beginning Balance		2,359,377.00	2,634,064.00	2,433,164.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	1,535.00	1,600.00	1,600.00
20	Interest	1510	5,780.00	6,000.00	6,000.00
21					
22			2,417.00		
23	STATE SOURCES				
24	Homestead Exemption	3130	7,813.00	8,000.00	
25	Pro-Rate Motor Vehicles	3180	2,441.00	3,500.00	4,000.00
26					
27	Property Tax Credit	3131	130,518.00	135,000.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		2,509,881.00	2,788,164.00	2,444,764.00
37	Personal and Real Property Taxes	1100	943,628.00	500,000.00	670,746.00
38	TOTAL RESOURCES AVAILABLE		3,453,509.00	3,288,164.00	3,115,510.00
39	Less: Disbursements & Transfers		819,445.00	855,000.00	
40	BALANCE FORWARD		2,634,064.00	2,433,164.00	

PROPERTY TAX RECAP

1. Tax From Line 37	670,746.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	6,775.00
3. Total Personal and Real Property Tax Requirement.	677,521.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **72-0075**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3			117,955.00	115,000.00	807,575.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		117,955.00	115,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				807,575.00
14	TOTAL REQUIREMENTS				807,575.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		473,167.00	471,375.00	607,575.00
17	Investments, 9-1				
18	Total Beginning Balance		473,167.00	471,375.00	607,575.00
19	LOCAL SOURCES				
20	Interest	1510	1,013.00	1,200.00	
21			150.00		
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	115,000.00	250,000.00	200,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		589,330.00	722,575.00	807,575.00
28	Less: Disbursements & Transfers		117,955.00	115,000.00	
29	BALANCE FORWARD		471,375.00	607,575.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0075**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3				1,000.00	10,977.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	1,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				10,977.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				10,977.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		11,038.00	11,977.00	10,977.00
18	Investments, 9-1				
19	Total Beginning Balance		11,038.00	11,977.00	10,977.00
20	LOCAL SOURCES				
21	Interest	1510	155.00		
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	784.00		
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		11,977.00	11,977.00	10,977.00
29	Less: Disbursements & Transfers		-	1,000.00	
30	BALANCE FORWARD		11,977.00	10,977.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **72-0075**

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330			
3	Judgments/Settlements	820			
4					
5					
6					
7	Transfers to General Fund	8000-911			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1510			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

Budgeted Calculation of Maximum Total Disbursements & Transfers

$ 7,065,000.00 x .05 = 353,250.00

(Total Budget of Disbursements & Transfers-General Fund) (Column 3, Line 9 may not exceed this amount)

[From General Fund Line 33]

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0075**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			281,037.00	300,000.00	373,093.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		281,037.00	300,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				373,093.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				373,093.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		161,014.00	202,043.00	152,543.00
18	Investments, 9-1				
19	Total Beginning Balance		161,014.00	202,043.00	152,543.00
20	LOCAL SOURCES				
21	Interest	1510	316.00	500.00	550.00
22	Activities Receipts	1790			
23	Admissions	1710	201,750.00	250,000.00	220,000.00
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	120,000.00		-
27					
28	TOTAL RESOURCES AVAILABLE		483,080.00	452,543.00	373,093.00
29	Less: Disbursements & Transfers		281,037.00	300,000.00	
30	BALANCE FORWARD		202,043.00	152,543.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0075**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	88,441.00		150,000.00
3	Employee Benefits	200's	15,009.00		
4	Purchased Services	300 / 400	1,590.00	220,000.00	75,000.00
5	Supplies & Materials (Excluding Food)	610	86,207.00		
6	Food	630			
7	Capital Outlay (New & Replacement)	731, 733, 739			75,000.00
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		191,247.00	220,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				300,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				300,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		51,658.00	36,133.00	11,133.00
18	Investments, 9-1				
19	Total Beginning Balance		51,658.00	36,133.00	11,133.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Sale of Lunches/Milk	1610-1650	70,099.00	65,000.00	70,000.00
23			1,950.00		
24	STATE SOURCES				
25	State Reimbursement	3150	874.00		40,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	67,799.00	70,000.00	88,867.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	35,000.00	60,000.00	90,000.00
32					
33	TOTAL RESOURCES AVAILABLE		227,380.00	231,133.00	300,000.00
34	Less: Disbursements & Transfers		191,247.00	220,000.00	
35	BALANCE FORWARD		36,133.00	11,133.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0075**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

1. Tax From Line 33	-
2. Compute County Treasurer's Commission at 1% of tax requirement.	-
3. Total Personal and Real Property Tax Requirement.	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2025

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2025:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2025-2026	$ 435,000.00	$ 9,240.00	$ 444,240.00
2026-2027	$ 440,000.00	$ 6,195.00	$ 446,195.00
2027-2028	$ 445,000.00	$ 3,115.00	$ 448,115.00
2028-2029 and thereafter			$ -
Total All Years	**$ 1,320,000.00**	**$ 18,550.00**	**$ 1,338,550.00**

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0075**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
18	Interest	1510			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
24					
25	Property Tax Credit	3131			
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

1. Tax From Line 33	-
2. Compute County Treasurer's Commission at 1% of tax requirement.	-
3. Total Personal and Real Property Tax Requirement.	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0075**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0075**

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

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

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

INPUT ↓

County-District #:	72-0075	
Name of School:	High Plains Community Schools	
Name of County:	Polk	*Do not include the word "County"*
Class:	III	
Current School District Taxable Value	1,129,183,986	*From County Assessor Certifica*
Prior School District Taxable Value	1,024,587,731	*From Prior Year Budget, Cover*
Prior Year TOTAL Property Tax Request	5,811,111.00	*From Prior Year Budget, Cover*
Prior Year Property Tax Request - All Other Purposes ONLY	5,811,111.00	*From Prior Year Budget, Cover*
Prior Year Levy Rate	0.567166	*Prior Year total levy set by Cou*
School District Real Growth Value	6,136,786.00	*From County Assessor Certifica*
School District Prior Year Total Real Property Valuation	1,024,587,731.00	*From County Assessor Certifica*
Hearing Held On:		
Day of month:	8th	
Month:	September	
Year:	2025	
Time:	7:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	Clarks Elementary B.O.E. Meeting Room	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	8th	
Month:	September	
Year:	2025	
Time:	Immediately Follow Budget Hearing	
A.M. or P.M.:		
Location of Hearing:	Clarks Elementary B.O.E. Meeting Room	