2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 55-505 **Class #: 3**

Isanti Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Knox County

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

Under Penalty, the entity 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	$ -	$ 81,822.00	$ 81,822.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ -	$ -
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 81,822.00	$ 81,822.00

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

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

Total Certified Valuation (All Counties) $ 8,676,951

*(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?

[ ] YES [x] 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 # 55-505
Isanti Community Schools

2025-2026 BUDGET ADOPTED									
	BEGINNING	RESOURCES	AND REAL	RESOURCES	BUDGET OF	BUDGET OF	BUDGET OF	CASH RESERVE	REQUIREMENTS
General	4,955,033.00	15,881,108.00	81,004.00	15,962,112.00	3,091,108.00	12,871,004.00	15,962,112.00	-	15,962,112.00
Depreciation	506,025.00	906,025.00		906,025.00			906,025.00		906,025.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	294,255.00	594,255.00		594,255.00			594,255.00	-	594,255.00
School Nutrition	451,951.00	951,951.00		951,951.00			951,951.00	-	951,951.00
Bond	-	-	-	-			-	-	-
Special Building	139,183.00	2,139,183.00	-	2,139,183.00			2,139,183.00		2,139,183.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	6,346,447.00	20,472,522.00	81,004.00	20,553,526.00	3,091,108.00	12,871,004.00	20,553,526.00	-	20,553,526.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 fo

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)	81,004.00	-	-	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	818.00	-	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	81,822.00	-	-	-

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

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 4,016,575.00	$ 1,500.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
10,000.00	-	-	-

County-District # 55-505

Isanti Community Schools

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	6,502,181.00	17,445,659.00	81,004.00	17,526,663.00	1,915,000.00	10,656,630.00	12,571,630.00	4,955,033.00
Depreciation	256,025.00	506,025.00		506,025.00			-	506,025.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	44,255.00	294,255.00		294,255.00			-	294,255.00
School Nutrition	1,951.00	451,951.00		451,951.00			-	451,951.00
Bond	-	-	-	-			-	-
Special Building	2,138,929.00	2,138,929.00	-	2,138,929.00			1,999,746.00	139,183.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	8,943,341.00	20,836,819.00	81,004.00	20,917,823.00	1,915,000.00	10,656,630.00	14,571,376.00	6,346,447.00

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 Workshe

MOTOR VEHICLE TAXES	
$	**2,000.00**

County-District # 55-505

Isanti 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	8,248,905.00	18,562,559.00	49,432.00	18,611,991.00	2,548,198.00	9,561,612.00	12,109,810.00	6,502,181.00
Depreciation	256,025.00	256,025.00		256,025.00			-	256,025.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	118,512.00	165,583.00		165,583.00			121,328.00	44,255.00
School Lunch	(6,382.00)	613,808.00		613,808.00			611,857.00	1,951.00
Bond	-	-	-	-			-	-
Special Building	182,686.00	2,305,135.00	-	2,305,135.00			166,206.00	2,138,929.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 8,799,746.00	21,903,110.00	49,432.00	21,952,542.00	2,548,198.00	9,561,612.00	13,009,201.00	8,943,341.00

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 Workshe

MOTOR VEHICLE TAXES	
$	**1,098.00**

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 55-505
Isanti 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 *	4,955,033.00	15,881,108.00	81,004.00	15,962,112.00	3,091,108.00	12,871,004.00	15,962,112.00	-	15,962,112.00
Depreciation	506,025.00	906,025.00		906,025.00			906,025.00		906,025.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	294,255.00	594,255.00		594,255.00			594,255.00	-	594,255.00
School Nutrition	451,951.00	951,951.00		951,951.00			951,951.00	-	951,951.00
Bond	-	-	-	-			-	-	-
Special Building	139,183.00	2,139,183.00	-	2,139,183.00			2,139,183.00		2,139,183.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-					-	-	-
				-					-
TOTAL ALL FUNDS	6,346,447.00	20,472,522.00	81,004.00	20,553,526.00	3,091,108.00	12,871,004.00	20,553,526.00	-	20,553,526.00

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)	81,004.00	-	-	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	818.00	-	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	81,822.00	-	-	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 4,016,575.00	$ 1,500.00

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

County-District # 55-505

Isanti Community Schools

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	6,502,181.00	17,445,659.00	81,004.00	17,526,663.00	1,915,000.00	10,656,630.00	12,571,630.00	4,955,033.00
Depreciation	256,025.00	506,025.00		506,025.00			-	506,025.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	44,255.00	294,255.00		294,255.00			-	294,255.00
School Nutrition	1,951.00	451,951.00		451,951.00			-	451,951.00
Bond	-	-	-	-			-	-
Special Building	2,139,183.00	2,139,183.00	-	2,139,183.00			2,000,000.00	139,183.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	8,943,595.00	20,837,073.00	81,004.00	20,918,077.00	1,915,000.00	10,656,630.00	14,571,630.00	6,346,447.00

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

MOTOR VEHICLE TAXES	
$	2,000.00

County-District # 55-505

Isanti 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	8,248,905.00	18,562,559.00	49,432.00	18,611,991.00	2,548,198.00	9,561,612.00	12,109,810.00	6,502,181.00
Depreciation	256,025.00	256,025.00		256,025.00			-	256,025.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	118,512.00	165,583.00		165,583.00			121,328.00	44,255.00
School Lunch	(6,382.00)	613,808.00		613,808.00			611,857.00	1,951.00
Bond	-	-	-	-			-	-
Special Building	182,940.00	2,305,389.00	-	2,305,389.00			166,206.00	2,139,183.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 8,800,000.00	21,903,364.00	49,432.00	21,952,796.00	2,548,198.00	9,561,612.00	13,009,201.00	8,943,595.00

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

MOTOR VEHICLE TAXES	
$	1,098.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Isanti Community Schools**
ADDRESS	**206 Frazier Ave. East**
CITY & ZIP CODE	**ge of Santee Niobrara Ne. 68760**
TELEPHONE	**402-857-2741**
WEBSITE	**Isanti.school**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Waylon LaPlante	Greg Shepard	Greg Shepard
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-857-2741	402-857-2741	402-857-2741
EMAIL ADDRESS	wlaplante@santeeschools.org	gshepard@santeeschools.org	gshepard@santeeschools.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

Isanti Community Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 81,822.00
*(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

15,659.00 (2025 Real Growth Value per Assessor) / 7,866,134.00 (Prior Year Total Real Property Valuation per Assessor) = 0.20 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.20 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 1,800.08

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 83,622.08**
(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) $ 81,822.00
(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 # 55-505

Isanti 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**	$ 116,410.00
21	**Native American Impact Aid**	$ 4,352,686.00
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 4,469,096.00

Isanti 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	81,822.00	-	-	-
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)	81,822.00	-	-	-
14	Assessed Valuation	8,676,951	8,676,951	8,676,951	8,676,951
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.942981	0.000000	0.000000	0.000000
16	Total Levy for Compliance	0.942981			

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	$ 81,822.00	$ 8,676,951	0.942981
Special Building Fund	$ -	$ 8,676,951	0.000000
Bond Fund	$ -	$ 8,676,951	0.000000
Bond Fund	$ -	$ 8,676,951	0.000000
Bond Fund	$ -	$ 8,676,951	0.000000
QCPUF Fund	$ -	$ 8,676,951	0.000000
QCPUF Fund	$ -	$ 8,676,951	0.000000
	$ -	$ 8,676,951	0.000000
	$ -	$ 8,676,951	0.000000
	$ -	$ 8,676,951	0.000000
	$ -	$ 8,676,951	0.000000
	$ -	$ 8,676,951	0.000000
	$ -	$ 8,676,951	0.000000
Total	$ 81,822.00		$ 0.942981

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (*Name* Greg Shepard

Notice is hereby given that _____Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _____, 20___ at ___ am/pm at the _____ Room in _____, Nebraska.

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.) 2

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

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 178,500.00	$ 373,226.00	**$ 551,726.00**
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)*	$ 22,149.00	$ 44,298.00	$ 66,447.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*	$ 26,250.00	$ 54,887.00	$ 81,137.00
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 2,400.00	$ 3,600.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 228,099.00**	**$ 474,811.00**	**$ 702,910.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. PTR

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

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

General Fund:	$	81,822.00
Bond Fund:	$	-
Special Building Fund:	$	-
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 10.31 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 0.942981 per $100 of assessed value.

4. Isanti Community Schools proposes to adopt a property tax request that will cause its tax rate to be 0.942981 per $100 of assessed value.

5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P

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

Motion by Susan Pike, seconded by Sidney Tuttle to adopt Resolution # PTR.

Voting yes were:	Voting no were:
Waylon LaPlante	
Susan Pike	
Sidney Tuttle	
Larry Thomas	

Dated this 9th day of September, 2025

Notice of Special Hearing To Set Final Tax Request

Isanti Community Schools (55-505) in Knox 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 9 day of, September 2025 at 5:00 o'clock P.M., at District Board 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	7,866,134	8,676,951	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	11,826,630.00	81,822.00	1.040181	0.942981	15,962,112.00	81,822.00	0.942981	-9%	35%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	4,566,859.00		0.000000	0.000000	2,139,183.00	-	0.000000	#DIV/0!	-53%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	16,393,489.00	81,822.00	1.040181	0.942981	18,101,295.00	81,822.00	0.942981	-9%	10%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Isanti Community Schools (55-505) in Knox 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 9 day of September, 2025 at 5:00 o'clock, P.M., at District Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 12,109,810.00	$ 12,571,630.00	$ 15,962,112.00	$ -	$ 15,881,108.00	$ 81,822.00
Depreciation	$ -	$ -	$ 906,025.00		$ 906,025.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 121,328.00	$ -	$ 594,255.00	$ -	$ 594,255.00	
School Nutrition	$ 611,857.00	$ -	$ 951,951.00	$ -	$ 951,951.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 166,206.00	$ 2,000,000.00	$ 2,139,183.00		$ 2,139,183.00	$ -
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 13,009,201.00	$ 14,571,630.00	$ 20,553,526.00	$ -	$ 20,472,522.00	$ 81,822.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 81,822.00	$ 81,822.00

District Number: 54-0505-000
District Name: ISANTI COMMUNITY SCHOOL
District Phone: (402)857-2741

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	3,655,406
Access to Prior Year's Unused Budget Authority [Maximum Amount: $7,459,379]	A-355	0
Total Adjusted Budget Authority	A-361	3,655,406
Total Allowable Budget Authority	A-780	3,655,406

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	15,962,112
2025/26 Special Grant Funds List	B-110	6,602,500
2025/26 Special Education Budget of Disbursements & Transfers	B-120	3,091,108
2025/26 General Fund Lid Exclusions	B-130	4,469,096
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	1,799,408
2025/26 Unused Budget Authority	B-150	1,855,998

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	13,559,379
2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	13,559,379

2025/26 Unused Budget Authority	B-170	1,855,998
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	15,415,377

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	7,182,950
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	906,025
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	906,025

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	8,676,951

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	226,571
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	226,571
2025/26 Property Tax Request General Fund	D-210	81,822
2025/26 Property Tax Request Special Building Fund	D-220	0
2025/26 Total Property Tax Request	D-230	81,822
2025/26 Unused Property Tax Request Authority	D-240	144,749
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	50,000

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

District Number: 54-0505-000
District Name: ISANTI COMMUNITY SCHOOL
District Phone: (402)857-2741

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	6,602,500

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

Print Grants

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

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career and Technical Eduation Grants (State)	1.157	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	162,500
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	300,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	50,000
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	50,000
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	0
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	65,000
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	5,950,000
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	25,000
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0

Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0

Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025
{certification required on or before August 20th of each year}

TO: ISANTI SCHOOL DISTRICT
GREG SHEPARD, SUPERINTENDENT
206 FRAZIER AVE EAST
NIOBRARA NE 68760-7213

TAXABLE VALUE LOCATED IN THE COUNTY OF KNOX

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
#C5 ISANTI COMM SCHOOL	3	54-0505		8,676,951	15,659	7,866,134	0.20

** 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 CHRISTA M BECKMANN ,KNOX 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.

Christa M Beckmann
(signature of county assessor)

August 14, 2025
(date)

CC: County Clerk, KNOX 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 | 108,314 Pers Prior | 7,757,820 Real Prior
117,233 Pers Value | 8,559,718 Real Value

Board of Education Regular Meeting
Tuesday, September 9, 2025 @ Immediately following the Tax Request Hearing

Isanti Community School -Dakota Conference Room

Isanti Community School

Waylon LaPlante:	Present
Anita LaPointe:	Absent
Susan Pike:	Present
Larry Thomas:	Present
Sidney Tuttle:	Present
Dewayne Wabasha:	Absent

Present: 4, Absent: 2.
Anita LaPointe is running late. Dewayne Wabasha, have not heard from him.

Anita LaPointe: Present

Present: 5, Absent: 1.
Anita LaPointe in at 5:20pm

I. **Call to Order and Pledge of Allegiance**

Meeting called to order at 5:02pm

II. **Nebraska Open Meetings Law**

III. **Roll Call**

Absent: Anita LaPointe, Dewayne Wabasha, **Present:** Waylon LaPlante, Susan Pike, Larry Thomas, Sidney Tuttle.
Present: 4, Absent: 2. Anita LaPointe is running late. Dewayne Wabasha, have not heard from him.

IV. **Public Comment & Recognition of Guests**

V. **Approve the minutes of the August 12, 2025 Regular Board Meeting.**

It was moved by Larry Thomas and seconded by Susan Pike to to approve August 12, 2025 Regular Board meeting minutes.
Roll call vote: Passed

Anita LaPointe: Absent, Dewayne Wabasha: Absent, Waylon LaPlante: Yea, Susan Pike: Yea, Larry Thomas: Yea, Sidney Tuttle: Yea
Yea: 4, Nay: 0, Absent: 2

VI. **Treasurer Report**

No questions.

VII. **Approve Outstanding Payables**

No discussion.

It was moved by Larry Thomas and seconded by Sidney Tuttle to approve payables as presented.
Roll call vote: Passed

Anita LaPointe: Absent, Dewayne Wabasha: Absent, Waylon LaPlante: Yea, Susan Pike: Yea, Larry Thomas: Yea, Sidney Tuttle: Yea
Yea: 4, Nay: 0, Absent: 2

VIII. **Discussion and Action Items**

VIII.A. Adopt 2025-26 Budget

It was moved by Susan Pike and seconded by Larry Thomas to adopt the 2025-26 Budget which was presented at a hearing on September 9, 2025.
Roll call vote: Passed

Anita LaPointe: Absent, Dewayne Wabasha: Absent, Waylon LaPlante: Yea, Susan Pike: Yea, Larry Thomas: Yea, Sidney Tuttle: Yea
Yea: 4, Nay: 0, Absent: 2

VIII.B. Resolution for setting Property Tax Request

President LaPlante read the resolution.

It was moved by Susan Pike and seconded by Sidney Tuttle to approve the tax request resolution as presented.
Roll call vote: Passed

Anita LaPointe: Absent, Dewayne Wabasha: Absent, Waylon LaPlante: Yea, Susan Pike: Yea, Larry Thomas: Yea, Sidney Tuttle: Yea
Yea: 4, Nay: 0, Absent: 2

VIII.C. New Hires

Principals Phelps and LaPlante shared information about the 2 new paras. One is subbing for a para on maternity leave and the other will be in the Intentional Learning Center with our high needs students.

VIII.D. Portable Building Bids

Two bids were received. Secretary Sidney Tuttle opened the bids:
1. 2,000 with 200.00 downpayment - Claris Smith
2. 3,500 with no down payment - Mike Pike

It was moved by Larry Thomas and seconded by Sidney Tuttle to accept highest bid from Mike Pike for $3,500 and if it is not moved with 30 days there will be a loss of bid and it is offered to second bidder.
Roll call vote: Passed

Anita LaPointe: Absent, Dewayne Wabasha: Absent, Waylon LaPlante: Yea, Susan Pike: Yea, Larry Thomas: Yea, Sidney Tuttle: Yea
Yea: 4, Nay: 0, Absent: 2

VIII.E. Staff and Student Handbooks

Present: Anita LaPointe. Present: 5, Absent: 1. Anita LaPointe in at 5:20pm

It was moved by Larry Thomas and seconded by Susan Pike to to table Handbooks until next regular meeting.
Roll call vote: Tabled

Anita LaPointe: Absent, Dewayne Wabasha: Absent, Waylon LaPlante: Yea, Susan Pike: Yea, Larry Thomas: Yea, Sidney Tuttle: Yea
Yea: 4, Nay: 0, Absent: 2
It was moved by Larry Thomas and seconded by Susan Pike to recess the meeting @ 5:26pm.
Roll call vote: Passed

Dewayne Wabasha: Absent, Waylon LaPlante: Yea, Anita LaPointe: Yea, Susan Pike: Yea, Larry Thomas: Yea, Sidney Tuttle: Yea
Yea: 5, Nay: 0, Absent: 1

IX. **Reports**

President LaPlante - reconvene the meeting on September 10th 2025 at 12:14pm.

IX.A. Superintendent

IX.B. EC Director, ELEM Principal & MS-HS Principal

Principals talked about the behavior Matrix.
Sidney asked if the Superintendent or admin can override the matrix, so there is more consistency.
Discussion of Para Hiring and Classified Staff pay scales.
Board is asking for hiring panels, so the board can be involved in hiring at the school. Board would like it in black and white whether they can or cannot be on a hiring panel.

IX.C. Committee Reports

X. ***Closed Session:** If, during the course of the meeting discussion of any item on the agenda should be held in closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

XI. **Adjourn**

It was moved by Anita LaPointe and seconded by Susan Pike to adjourn at 12:44pm.
Roll call vote: Passed

Dewayne Wabasha: Absent, Waylon LaPlante: Yea, Anita LaPointe: Yea, Susan Pike: Yea, Larry Thomas: Yea, Sidney Tuttle: Yea
Yea: 5, Nay: 0, Absent: 1

The

Niobrara Tribune

Publisher's Affidavit

STATE OF NEBRASKA }
COUNTY OF KNOX } ss

I, Brook D. Curtiss and/or April Curtiss, sworn on oath, depose and say that he/s publisher of the Niobrara Tribune; that sai and was printed in the English language a fide circulation of more than three hundre weekly, and has been published within s more than fifty-two (52) successive weeks first publication of the attached notice, and paper was printed in whole or in part in a tained in Niobrara, Knox County, Nebraska place of publication of said newspaper.

The annexed notice was published in s for 1 consecutive weeks in all issues paper proper and not in a supplement; that cation of said notice was on the 4 September, 2025, and the l was on the ____ day of ____ 20____.

Subscribed in my presence and sworn to b 5th day of September, 20

GENERAL NOTARY - St
PATSY L. Al
My Comm. Exp. J

Patsy L. Alepan

Publication Fee:

$ 165.00 Proofs $ ____; To

Notice of Special Hearing To Set Final Tax Request

Isanti Community Schools (55-505) in Knox 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 9 day of, September 2025 at 5:00 o'clock P.M., at District Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

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	7,866,134	8,676,951	10%

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Bond Fund(s) K-8			$0.000000	0.000000
Bond Fund(s) 9-12			0.000000	0.000000
Bond Fund			0.000000	0.000000
Special Building Fund	4,566,859.00		0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K-12			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K-8			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund 9-12			0.000000	0.000000
Total	16,393,489.00	81,822.00	1.040181	0.942981

2025-2026 Budget Information

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Bond Fund(s) K-8			0.000000	#DIV/0!	0
Bond Fund(s) 9-12			0.000000	#DIV/0!	0
Bond Fund			0.000000	#DIV/0!	0
Special Building Fund	2,139,183.00		0.000000	#DIV/0!	-53%
Qualified Capital Purpose Undertaking Fund K-12			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K-8			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9-12			0.000000	#DIV/0!	0
Total	18,101,295.00	81,822.00	0.942981	-9%	10%

The

Niobrara Tr

Publisher's Affid

STATE OF NEBRASKA }
COUNTY OF KNOX } s

I, Brook D. Curtiss and/or A
sworn on oath, depose and s
publisher of the Niobrara Trib
and was printed in the Englis
fide circulation of more than
weekly, and has been publis
more than fifty-two (52) succe
first publication of the attached
paper was printed in whole
tained in Niobrara, Knox Cou
place of publication of said ne

The annexed notice was p
for 1 consecutive wee
paper proper and not in a sup
cation of said notice was
September, 20
was on the ____ day
20____.

Subscribed in my presence
5th day of Sept

Notary Public

Publication Fee:

$ 198.00 Proofs $ ____ ; Total $ 198.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Isanti Community Schools (55-505) in Knox 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 9 day of September, 2025 at 5:00 o'clock, P.M., at District Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 12,109,810.00	$ 12,571,630.00	$ 15,962,112.00	$	$ 15,881,108.00	$ 81,822.00
Depreciation	$	$	$ 906,025.00	$	$ 906,025.00	
Employee Benefit	$	$	$	$	$	
Contingency	$	$	$	$	$	
Activities	$ 121,328.00	$	$ 594,255.00	$	$ 594,255.00	
School Nutrition	$ 611,857.00	$	$ 951,951.00	$	$ 951,951.00	
Bond	$	$	$	$	$	
Special Building	$ 166,206.00	$ 2,000,000.00	$ 2,139,183.00	$	$ 2,139,183.00	
Qualified Capital Purpose Undertaking	$	$	$	$	$	
Cooperative	$	$	$	$	$	
Student Fee	$	$	$	$	$	
	$	$	$	$	$	
	$	$	$	$	$	
TOTALS	$ 13,009,201.00	$ 14,571,630.00	$ 20,553,526.00	$	$ 20,472,522.00	$ 81,822.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
$	$	$ 81,822.00	$ 81,822.00

The

Niobrara Tribune

Publisher's Affidavit

STATE OF NEBRASKA } ss
COUNTY OF KNOX }

I, Brook D. Curtiss and/or April Curtiss, being first duly sworn on oath, depose and say that he/she/they are the publisher of the Niobrara Tribune; that said newspaper is and was printed in the English language and has a bona fide circulation of more than three hundred (300) copies weekly, and has been published within said county for more than fifty-two (52) successive weeks last prior to the first publication of the attached notice, and that said newspaper was printed in whole or in part in an office maintained in Niobrara, Knox County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was published in said newspaper for 1 consecutive weeks in all issues of said newspaper proper and not in a supplement; that the first publication of said notice was on the 4th day of September, 2025, and the last publication was on the ____ day of _____, 20____.

Subscribed in my presence and sworn to before me this 5th day of September, 2025.

GENERAL NOTARY - State of Nebraska
PATSY L. ALEXANDER
My Comm. Exp. January 26, 2026

Patsy L. Alexander
Notary Public

Publication Fee:

$ 33.82 Proofs $ ____; Total $ 33.82

MEETING NOTICE
Isanti Community School
Village of Santee
206 Frazier Ave East
Niobrara NE 68760
Board of Education Regular Meeting
Tuesday, September 9, 2025
Dakota Conference Room @ 5:00pm
September 9, 2025 @ 5:00 Board of Education Budget Hearing
I. OPEN BUDGET HEARING
II. PRESENTATION OF BUDGET HEARING
III. PUBLIC COMMENTS ON BUDGET
IV. BOARD COMMENTS/DISCUSSION ON BUDGET
V. CLOSE BUDGET HEARING
September 9, 2025 Immediately following Budget hearing
Board of Education Hearing to Set Final Tax Request
I. OPEN HEARING TO SET FINAL TAX REQUEST
II. HEARING TO SET FINAL TAX REQUEST
III. PRESENTATION ON FINAL TAX REQUEST
IV. BOARD COMMENTS/DISCUSSION
V. PUBLIC COMMENTS
VI. CLOSE HEARING
September 9, 2025 Immediately following the Set Final Tax Request –
Board of Education Regular Meeting
I. Call to Order and Pledge of Allegiance
II. Nebraska Open Meetings Law
III. Roll Call
IV. Public Comment & Recognition of Guests
V. Approve the minutes of the August 12, 2025 Regular Board Meeting.
VI. Treasurer Report
VII. Approve Outstanding Payables
VIII. Discussion and Action Items
VIII A. Adopt 2025-26 Budget
VIII B. Resolution for setting Property Tax Request
VIII C. Portable Building Bids
VIII D. Staff and Student Handbooks
IX. Reports
IX A. Superintendent
IX B. EC Director, ELEM Principal & MS/HS Principal
IX C. Committee Reports
X. Closed Session: If, during the course of the meeting discussion of any item on the agenda should be held in closed meeting, the board will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.
XI. Adjourn
N26, S4b ZNEZ

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

INPUT ↓

County-District #:	55-505	
Name of School:	Isanti Community Schools	
Name of County:	Knox	*Do not include the word "County"*
Class:	3	
Current School District Taxable Value	8,676,951	*From County Assessor Certifi*
Prior School District Taxable Value	7,866,134	*From Prior Year Budget, Cove*
Prior Year TOTAL Property Tax Request	81,822.00	*From Prior Year Budget, Cove*
Prior Year Property Tax Request - All Other Purposes ONLY	81,822.00	*From Prior Year Budget, Cove*
Prior Year Levy Rate	1.040181	*Prior Year total levy set by Cc*
School District Real Growth Value	15,659.00	*From County Assessor Certifi*
School District Prior Year Total Real Property Valuation	7,866,134.00	*From County Assessor Certifi*
Hearing Held On:		
Day of month:	9	
Month:	September	
Year:	2025	
Time:	5:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	District Board Room	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	9	
Month:	September	
Year:	2025	
Time:	5:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	District Board Room	

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Isanti Community Schools — SUBDIVISION NAME

Knox — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Isanti Community Schools	**Knox**
SUBDIVISION NAME	COUNTY

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

Isanti Public School

Santee Public School