2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 82-0001 **Class #: 3**
Loup City Public Schools
TO THE COUNTY BOARD AND COUNTY CLERK OF
Sherman 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	$ -	$ 4,918,625.00	$ 4,918,625.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 353,535.00	$ 353,535.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 5,272,160.00	$ 5,272,160.00

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) $ 871,229,617
*(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.*

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

County Clerk's Use Only

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 82-0001
Loup City Public Schools

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES B4FORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,526,439.00	3,225,752.00	4,869,439.00	8,095,191.00	1,261,000.00	6,834,191.00	8,095,191.00		8,095,191.00
Depreciation	910,263.00	910,263.00		910,263.00			910,263.00		910,263.00
Employee Benefit	135,609.00	135,609.00		135,609.00			135,609.00		135,609.00
Contingency	-	-		-			-		-
Activities	86,531.00	241,531.00		241,531.00			241,531.00		241,531.00
School Nutrition	33,096.00	420,598.00		420,598.00			420,598.00		420,598.00
Bond	9,166.00	9,366.00		9,366.00			9,366.00		9,366.00
Special Building	824,511.00	825,511.00	350,000.00	1,176,511.00			1,176,511.00		1,176,511.00
Qualified Capital Purpose Undertaking	9,280.00	9,480.00		9,480.00			9,480.00		9,480.00
Cooperative	2,000.00	75,000.00		75,000.00			75,000.00		75,000.00
Student Fee	-	-		-			-		-
				-					-
TOTAL ALL FUNDS	3,546,897.00	5,854,110.00	5,219,439.00	11,073,549.00	1,261,000.00	6,834,191.00	11,073,549.00	-	11,073,549.00

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.

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)	4,869,439.00		350,000.00	
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	49,186.00	-	3,535.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,918,625.00	-	353,535.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 475,493.00	$ 180,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,000,000.00		24,511.00	

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%.

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	3,060,748.00	5,226,939.00	3,800,000.00	9,026,939.00	1,350,500.00	6,150,000.00	7,500,500.00	1,526,439.00
Depreciation	760,263.00	910,263.00		910,263.00			-	910,263.00
Employee Benefit	135,609.00	138,609.00		138,609.00			3,000.00	135,609.00
Contingency	-	-		-			-	-
Activities	115,031.00	243,531.00		243,531.00			145,000.00	98,531.00
School Nutrition	20,098.00	402,098.00		402,098.00			369,000.00	33,098.00
Bond	8,966.00	9,166.00		9,166.00			-	9,166.00
Special Building	1,039,011.00	1,074,511.00	250,000.00	1,324,511.00			500,000.00	824,511.00
Qualified Capital Purpose Undertaking	9,080.00	9,280.00		9,280.00			-	9,280.00
Cooperative	266.00	77,000.00		77,000.00			75,000.00	2,000.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	5,149,072.00	8,091,397.00	4,050,000.00	12,141,397.00	1,350,500.00	6,150,000.00	8,592,500.00	3,548,897.00

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	
$	200,000.00

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	2,611,316.00	5,060,283.00	4,280,890.00	9,341,173.00	881,122.00	5,399,303.00	6,280,425.00	3,060,748.00
Depreciation	650,084.00	815,853.00		815,853.00			55,590.00	760,263.00
Employee Benefit	134,758.00	138,491.00		138,491.00			2,882.00	135,609.00
Contingency	-	-		-			-	-
Activities	131,942.00	257,162.00		257,162.00			142,131.00	115,031.00
School Lunch	50,594.00	373,665.00		373,665.00			353,567.00	20,098.00
Bond	8,749.00	8,966.00		8,966.00			-	8,966.00
Special Building	854,163.00	4,747,153.00	252,812.00	4,999,965.00			3,960,954.00	1,039,011.00
Qualified Capital Purpose Undertaking	8,860.00	9,080.00		9,080.00			-	9,080.00
Cooperative	2,714.00	73,214.00		73,214.00			72,948.00	266.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,453,180.00	11,483,867.00	4,533,702.00	16,017,569.00	881,122.00	5,399,303.00	10,868,497.00	5,149,072.00

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	
$	203,058.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME _____

ADDRESS _____

CITY & ZIP CODE _____

TELEPHONE _____

WEBSITE _____

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Mike Kaminski	Paul Calvert
TITLE /FIRM NAME	Chairperson	Superintendent
TELEPHONE	(308) 745-0120	(308) 745-0120
EMAIL ADDRESS	mike.kaminski@lcpublic.org	paul.calvert@lcpublic.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

should be sent

PREPARER

Paul Calvert

Superintendent

(308) 745-0120

paul.calvert@lcpublic.org

Loup City Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,156,091.00
(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

1,881,452.00 (2025 Real Growth Value per Assessor) / 736,912,226.00 (Prior Year Total Real Property Valuation per Assessor) = 0.26 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.26 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 116,527.66

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ **5,272,618.66**
(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) $ 5,272,160.00
(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.

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

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

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 82-0001

Loup City Public Schools

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

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

Loup City Public Schools
Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,918,625.00	-	353,535.00	-
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)	4,918,625.00	-	353,535.00	-
14	Assessed Valuation	871,229,617	871,229,617	871,229,617	871,229,617
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.564561	0.000000	0.040579	0.000000
16	Total Levy for Compliance	0.605140			

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	$ 4,918,625.00	$ 871,229,617	0.564561	
Special Building Fund	$ 353,535.00	$ 871,229,617	0.040579	
Bond Fund	$ -	$ 871,229,617	0.000000	
Bond Fund	$ -	$ 871,229,617	0.000000	If you have need for separate Bond levies, put amounts in I11 and I12
Bond Fund	$ -	$ 871,229,617	0.000000	
QCPUF Fund	$ -	$ 871,229,617	0.000000	
QCPUF Fund	$ -	$ 871,229,617	0.000000	If you have need for separate QCPUF Fund, put amount in cell I14
	$ -	$ 871,229,617	0.000000	
	$ -	$ 871,229,617	0.000000	
	$ -	$ 871,229,617	0.000000	
	$ -	$ 871,229,617	0.000000	
	$ -	$ 871,229,617	0.000000	
	$ -	$ 871,229,617	0.000000	
Total	$ 5,272,160.00		$ 0.605140	

Must agree to Cover

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

Notice is hereby given that _Loup City Public_____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.) 0

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

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 150,000.00		$ 150,000.00
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 12,500.00		$ 12,500.00
• *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*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 700.00		$ 700.00
• *Cell Phone/Internet reimbursement*	$ 720.00		$ 720.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	$ 163,920.00	$ -	$ 163,920.00

Instructions for Completing Schedule D -Superintendent Pay Transparency Act Notice

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

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

Cell Reference	*Item*	*Description*
F4	Contract Length	The number of years that remain until end of the contract.
E11	Base Pay	The total base pay before any deductions.
F14	Extended Contracts	Amount paid if number of days in contract increase. Include extra duty pay, e.g. coaching.
F15	Bonus, Incentive or Performance Pay	Amount paid if specific conditions listed in the contract are met.
F16	Stipends	Additional compensation for additional hours, days worked, or extra duty pay (sports or activities).
F17	All other costs not listed above	Any other additional compensation paid by the district.
F20	Insurance	District cost for health-related insurance [e.g., Health, Dental, Life, Long Term Disability (% rate of salary + benefits)
F21	Cafeteria Plan Stipend	District contribution to the individual's plan. Includes individual's or family deductible.
F22	Cash in lieu of insurance	Amount paid by the district for not participating in the district insurance plan(s).
F24	Employee's share of retirement…	Amount paid by district to cover retirement contribution, deferred compensation, FICA and Medicare traditionally paid by an employee.
F25	District share of retirement…	Amount paid by district for the employer share of retirement (9.8778%), FICA (6.2% up to $117,000) and Medicare (1.45%).
F26	IRS value of housing allowance	Amount equal to the fair market rental value of the housing (purchased or provided).
F27	IRS value of vehicle allowance	Amount equal to annual cost of a vehicle – sole use for superintendent (purchased or provided).
F28	Leave days	Estimated leave days used (e.g. 3-year average); additional leave days included in contract; value of unused leave balance from previous year.
F29	Annuities	Amount paid by the district to purchase annuities.
F30	Service Credit Purchase	Amount paid by district to purchase additional school retirement credit.
F31	Association / Membership Dues	Cost of all memberships and fees paid by district.
F32	Cell Phone/Internet Reimbursement	Cost of cell phone and internet bills reimbursed by district.
F33	Relocation reimbursement	Cost of all moving expenses for relocation reimbursed by the district.
F34	Travel allowance reimbursement	Cost transportation paid by the district; projected or based on previous year's travel; (e.g. mileage, fuel, per diem rate).
F34	Mileage allowance	Monthly mileage allowance paid by district
F36	Educational tuition assistance	Amount to be paid by district for cost of job-related tuition.
F37	All other benefit costs not listed above	Employee's share of any other benefit if paid by the district (e.g. stipends for expenses).

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Loup City Public Schools (82-0001) in Sherman 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 8 day of September, 2025 at 6:30 o'clock, PM, at Room 334 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	$ 6,280,425.00	$ 7,500,500.00	$ 8,095,191.00		$ 3,225,752.00	$ 4,918,625.00
Depreciation	$ 55,590.00	$ -	$ 910,263.00		$ 910,263.00	
Employee Benefit	$ 2,882.00	$ 3,000.00	$ 135,609.00		$ 135,609.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 142,131.00	$ 145,000.00	$ 241,531.00		$ 241,531.00	
School Nutrition	$ 353,567.00	$ 369,000.00	$ 420,598.00		$ 420,598.00	
Bond	$ -	$ -	$ 9,366.00		$ 9,366.00	$ -
Special Building	$ 3,960,954.00	$ 500,000.00	$ 1,176,511.00		$ 826,511.00	$ 353,535.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 9,480.00		$ 9,480.00	$ -
Cooperative	$ 72,948.00	$ 75,000.00	$ 75,000.00		$ 75,000.00	
Student Fee	$ -	$ -	$ -		$ -	
TOTALS	$ 10,868,497.00	$ 8,592,500.00	$ 11,073,549.00	$ -	$ 5,854,110.00	$ 5,272,160.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 5,272,160.00	$ 5,272,160.00

Notes:

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

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

Notice of Special Hearing To Set Final Tax Request

Loup City Public Schools (82-0001) in Sherman 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 8 day of, September 2025 at 7:00 o'clock PM, at Room 334 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	736,912,226	871,229,617	18%

	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	7,842,491.00	4,842,960.00	0.657196	0.555876	8,095,191.00	4,918,625.00	0.564561	-14%	3%
Bond Fund(s) K - 12	8,949.00		0.000000	0.000000	9,366.00	-	0.000000	#DIV/0!	5%
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	1,088,163.00	313,131.00	0.042492	0.035941	1,176,511.00	353,535.00	0.040579	-5%	8%
Qualified Capital Purpose Undertaking Fund K - 12	9,160.00		0.000000	0.000000	9,480.00	-	0.000000	#DIV/0!	3%
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	8,948,763.00	5,156,091.00	0.699689	0.591817	9,290,548.00	5,272,160.00	0.605140	-14%	4%

Notes:

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

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

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

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County-District # 82-0001

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	2,367,113.00	2,850,000.00	3,200,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	546,461.00	950,000.00	900,000.00
4	Support Services - Pupils (SPED Related)	2100's	334,544.00	400,000.00	360,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	211,260.00	240,000.00	360,000.00
7	Support Services - Instructional	2200's	127,230.00	150,000.00	180,000.00
8					
9	Board of Education	2310	194,694.00	220,000.00	230,000.00
10	Executive Administration Services	2320	184,448.00	210,000.00	240,000.00
11	District Legal Services	2330	8,475.00	10,000.00	12,000.00
12	Office of the Principal	2410	395,986.00	465,000.00	485,000.00
13	General Administration - Business Services	2500	273,798.00	310,000.00	360,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	541,875.00	575,000.00	500,000.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	157,381.00	170,000.00	200,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	117.00	500.00	1,000.00
18					17,191.00
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	374,301.00	380,000.00	312,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	354,876.00	360,000.00	375,000.00
24			150,000.00	150,000.00	175,000.00
25	Transfers to _____ Fund	8000	28,500.00	30,000.00	40,000.00
26	Interfund Loan/Repayment to _____ Fund				108,000.00
27			29,366.00	30,000.00	40,000.00
28					
29					
30	Total Disbursements & Transfers (Including SPED)		6,280,425.00	7,500,500.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	881,122.00	1,350,500.00	1,261,000.00
32	Total Non-Special Education Disbursements & Transfers		5,399,303.00	6,150,000.00	6,834,191.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				8,095,191.00

34	NECESSARY CASH RESERVE				
35	TOTAL REQUIREMENTS				8,095,191.00
36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,591,935.00	2,098,019.00	526,439.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		1,019,381.00	962,729.00	1,000,000.00
41	Total Beginning Balance		2,611,316.00	3,060,748.00	1,526,439.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115			
46	Public Power District Sales Tax	1120	41,302.00	35,000.00	30,000.00
47	Motor Vehicle Taxes	1125	203,058.00	200,000.00	180,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	13,235.00	10,000.00	10,000.00
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	59,028.00	50,000.00	45,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	219.00	200.00	500.00
56	Local License Fees/Court Fines	1911 / 1921			
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	1,774.00	1,000.00	1,000.00
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	15,598.00	10,000.00	10,000.00
66	Other County Sources	2130	13,763.00	5,000.00	5,000.00
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				

71	State Aid	3110	464,713.00	473,491.00	470,493.00
72	Special Education Programs	3120	457,899.00	440,000.00	400,000.00
73	Special Education Transportation	3125			
74	Homestead Exemption	3130	77,136.00	70,000.00	
75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	10,364.00	10,000.00	8,000.00
77	Payments for High Ability Learners	3535			
78	Other State Appropriations				
79	Early Childhood grant		164,250.00	145,000.00	130,000.00
80	Career Ed		7,500.00	5,000.00	5,000.00
81	School Safety Act		96,065.00		
82					
83					
84	State Apportionment	3400	57,378.00	50,000.00	45,000.00
85	Other		13.00		
86	State Categorical Programs	3500's			
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	463,497.00	400,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	70,306.00	65,000.00	30,000.00
91		4526-4528, 4531	50,000.00	40,000.00	40,000.00
92					
93			1,120.00	1,000.00	1,000.00
94	IDEA Programs	4512-4523	84,891.00	80,000.00	50,000.00
95		4416-4418	11,736.00	10,000.00	5,000.00
96			1,653.00	1,500.00	1,000.00
97	Medicaid in Public Schools	4708	24,072.00	20,000.00	20,000.00
98	Medicaid Administrative Activities in Public Schools	4709	4,108.00	4,000.00	4,000.00
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			
106			38,420.00	30,000.00	108,000.00
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			

111	Long Term Loans	5400			
112	Insurance Adjustments	5301	12,933.00	10,000.00	
113	Sale of Property	5300	2,936.00		
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			17,191.00
116	Budget Auth				83,129.00
117	Other Non-Revenue Receipts	5690			
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		5,060,283.00	5,226,939.00	3,225,752.00
121	Personal and Real Property Taxes	1100	4,280,890.00	3,800,000.00	4,869,439.00
122	TOTAL RESOURCES AVAILABLE		9,341,173.00	9,026,939.00	8,095,191.00
123	Less: Disbursements & Transfers		6,280,425.00	7,500,500.00	
124	BALANCE FORWARD		3,060,748.00	1,526,439.00	

PROPERTY TAX RECAP

1. Tax from Line 121	4,869,439.00
2. Compute County Treasurer's Commission at 1% of tax collections.	49,186.00
3. Total Personal and Real Property Tax Requirement	4,918,625.00

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

4,869,439.00
4,696,310.00

4.869.439.00

County-District # 82-0001

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3			2,882.00	3,000.00	135,609.00
4	Audit does NOT match AFR data and blance does not match 2025 numbers				
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		2,882.00	3,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				135,609.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				135,609.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		134,758.00	135,609.00	135,609.00
18	Investments, 9-1				
19	Total Beginning Balance		134,758.00	135,609.00	135,609.00
20	LOCAL SOURCES				
21	Interest	1510	3,733.00	3,000.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		138,491.00	138,609.00	135,609.00
29	Less: Disbursements & Transfers		2,882.00	3,000.00	
30	BALANCE FORWARD		135,609.00	135,609.00	

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 # **82-0001**

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

$ 8,095,191.00 (Total Budget of Disbursements & Transfers-General Fund) [From General Fund Line 33]

x .05 = 404,759.55 (Column 3, Line 9 may not exceed this amount)

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 # 82-0001

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2					
3			142,131.00	145,000.00	241,531.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		142,131.00	145,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				241,531.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				241,531.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		131,942.00	115,031.00	98,531.00
18	Investments, 9-1				
19	Total Beginning Balance		131,942.00	115,031.00	98,531.00
20	LOCAL SOURCES				
21	Interest	1510	3,265.00	3,500.00	3,000.00
22	Activities Receipts	1790	121,954.00	125,000.00	140,000.00
23	Admissions	1710	1.00		
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200			
27					
28	TOTAL RESOURCES AVAILABLE		257,162.00	243,531.00	241,531.00
29	Less: Disbursements & Transfers		142,131.00	145,000.00	
30	BALANCE FORWARD		115,031.00	98,531.00	

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 # **82-0001**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	134,510.00	140,000.00	
3	Employee Benefits	200's	50,608.00	51,000.00	420,598.00
4	Purchased Services	300 / 400	350.00	400.00	
5	Supplies & Materials (Excluding Food)	610	1,517.00	1,600.00	
6	Food	630	165,590.00	175,000.00	
7	Capital Outlay (New & Replacement)	731, 733, 739	992.00	1,000.00	
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		353,567.00	369,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				420,598.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				420,598.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		50,594.00	20,098.00	33,098.00
18	Investments, 9-1				
19	Total Beginning Balance		50,594.00	20,098.00	33,098.00
20	LOCAL SOURCES				
21	Interest	1510	660.00	700.00	1,000.00
22	Sale of Lunches/Milk	1610-1650	69,537.00	75,000.00	80,000.00
23			64,445.00	70,000.00	75,000.00
24	STATE SOURCES				
25	State Reimbursement	3150	1,229.00	1,300.00	1,500.00
26			4.00		
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	178,540.00	185,000.00	190,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	8,656.00	50,000.00	40,000.00
32					
33	TOTAL RESOURCES AVAILABLE		373,665.00	402,098.00	420,598.00
34	Less: Disbursements & Transfers		353,567.00	369,000.00	
35	BALANCE FORWARD		20,098.00	33,098.00	

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 # 82-0001

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			9,366.00
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				9,366.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				9,366.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		8,749.00	8,966.00	9,166.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		8,749.00	8,966.00	9,166.00
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510	217.00	200.00	200.00
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rata 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		8,966.00	9,166.00	9,366.00
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		8,966.00	9,166.00	9,366.00
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		8,966.00	9,166.00	

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.

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%.

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			$ -
2026-2027			$ -
2027-2028			$ -
2028-2029 and thereafter			$ -
Total All Years	$ -	$ -	$ -

BUDGET STATEMENT AND CERTIFICATION OF TAX — County-District # 82-0001

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600	3,960,954.00	500,000.00	1,176,511.00
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		3,960,954.00	500,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,176,511.00
12	TOTAL REQUIREMENTS				1,176,511.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		823,587.00	980,133.00	800,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		30,576.00	58,878.00	24,511.00
17	Total Beginning Balance		854,163.00	1,039,011.00	824,511.00
18	LOCAL SOURCES				
19	Carline Tax	1115			
20	Interest	1510	25,864.00		
21			2,580.00	2,000.00	2,000.00
22			484.00		
23	STATE SOURCES				
24	Homestead Exemption	3130	4,819.00	4,500.00	
25	Pro-Rate Motor Vehicles	3180	28,954.00	29,000.00	
26			531.00		
27	Property Tax Credit	3191			
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101	3,829,757.00		
32	Long Term Loans	5400	1.00		
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		4,747,153.00	1,074,511.00	826,511.00
37	Personal and Real Property Taxes	1100	252,812.00	250,000.00	350,000.00
38	TOTAL RESOURCES AVAILABLE		4,999,965.00	1,324,511.00	1,176,511.00
39	Less: Disbursements & Transfers		3,960,954.00	500,000.00	
40	BALANCE FORWARD		1,039,011.00	824,511.00	

PROPERTY TAX RECAP	
1. Tax From Line 37	350,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	3,535.00
3. Total Personal and Real Property Tax Requirement.	353,535.00

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 82-0001

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			9,480.00
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				9,480.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				9,480.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		8,860.00	9,080.00	9,280.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		8,860.00	9,080.00	9,280.00
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510	220.00	200.00	200.00
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rata 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		9,080.00	9,280.00	9,480.00
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		9,080.00	9,280.00	9,480.00
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		9,080.00	9,280.00	

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

PROPERTY TAX RECAP
-
-

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 82-0001

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	72,948.00	75,000.00	75,000.00
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		72,948.00	75,000.00	
15	TOTAL BUDGET OF DISBURSEMENTS				75,000.00
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				75,000.00
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1		2,714.00	266.00	2,000.00
20	Investments, 9-1				
21	Total Beginning Balance		2,714.00	266.00	2,000.00
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321	42,000.00	44,000.00	44,000.00
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	28,500.00	32,734.00	29,000.00
35					
36	TOTAL RESOURCES AVAILABLE		73,214.00	77,000.00	75,000.00
37	Less: Disbursements		72,948.00	75,000.00	
38	BALANCE FORWARD		266.00	2,000.00	

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 # 82-0001

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
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.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **82-0001**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3			55,590.00		910,263.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		55,590.00	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				910,263.00
14	TOTAL REQUIREMENTS				910,263.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		650,084.00	760,263.00	910,263.00
17	Investments, 9-1				
18	Total Beginning Balance		650,084.00	760,263.00	910,263.00
19	LOCAL SOURCES				
20	Interest	1510	15,769.00	150,000.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	150,000.00		
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		815,853.00	910,263.00	910,263.00
28	Less: Disbursements & Transfers		55,590.00	-	
29	BALANCE FORWARD		760,263.00	910,263.00	

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SHERMAN SD#1
% SUPT. OFFICE
P O BOX 628
LOUP CITY, NE 68853-0628

TAXABLE VALUE LOCATED IN THE COUNTY OF VALLEY

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]
LOUP CITY 1	3	82-0001		37,925,553	371,920	33,092,312	1.12

** 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 Linda J. Waltman, VALLEY 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.

Linda J. Waltman
(signature of county assessor)

8-18-2025
(date)

VALLEY COUNTY ASSESSOR Seal VALLEY COUNTY, NEBRASKA

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

- ***Reminders to School District:*** *I) 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

3,357,773 Pers Prior
4,954,525 Pers Value

29,734,539 Real Prior
32,971,028 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: LOUP CITY PUBLIC SCHOOL
800 N 8TH ST
PO BOX 628
LOUP CITY NE 68853

TAXABLE VALUE LOCATED IN THE COUNTY OF HOWARD

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]
LOUP CITY 1B	3	82-0001		26,386,086	52,232	24,365,968	0.21

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

(signature of county assessor)

8/14/25
(date)

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

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

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

Assessor's Use Only

1,266,233 Pers Prior
1,318,465 Pers Value

23,099,735 Real Prior
25,067,621 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

SHERIE

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF SHERMAN

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 # 1 LOUP CITY	3	82-0001		806,917,978	1,456,300	679,453,946	0.21

** 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 SHERIE KUSZAK ,SHERMAN 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.

Sherie Kuszak
(signature of county assessor)

8/14/25
(date)

COUNTY ASSESSOR SHERMAN COUNTY NEBRASKA

CC: County Clerk, SHERMAN 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

32,152,534 Pers Prior
30,917,037 Pers Value

647,301,412 Real Prior
776,000,941 Real Value

xxxx

RESOLUTION NO. _____

NOTE: This sheet is protected to prevent unintended errors. If you would like to unlock go to Review>Unprotect Sheet

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

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

NOW, THEREFORE, the Governing Body of Loup City Public Schools resolves that:

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

General Fund:	$	4,918,625.00
Bond Fund:	$	-
Special Building Fund:	$	353,535.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 18.23 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 0.591817 per $100 of assessed value.

4. Loup City Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.60514 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Loup City Public Schools will increase (decrease) last year's budget by 3.5 percent.

Must enter prior year budget information in column P for this formula to work

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

Motion by Lorraine, seconded by Eric to adopt Resolution #_____.

Voting yes were:	Voting no were:
Kaminski	
Friesen	
Kowalski	
Kowalski	
Krolikowski	
Lewandowski	
Panowicz	
Rodocker, Setlik	

Dated this 8 day of Sept., 2025

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

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

To Assist in calculating Change in Operating Budget:

Fund	2025-2026 Budget of Disbursements & Transfers	2024-2025 Budget of Disbursements & Transfers (1)	$ Change	% Change
General	8,095,191.00	7,842,491.00	252,700.00	3.22%
Depreciation	910,263.00	800,084.00	110,179.00	13.77%
Employee Benefit	135,609.00	214,833.00	(79,224.00)	-36.88%
Contingency	-	-	-	
Activities	241,531.00	241,342.00	189.00	0.08%
School Lunch	420,598.00	406,594.00	14,004.00	3.44%
Bond	9,366.00	8,949.00	417.00	4.66%
Special Building	1,176,511.00	1,088,163.00	88,348.00	8.12%
Qualified Capital Purpose Undertaking	9,480.00	9,160.00	320.00	3.49%
Cooperative	75,000.00	87,714.00	(12,714.00)	-14.49%
Student Fee	-	-	-	
Total	**11,073,549.00**	**10,699,330.00**	**374,219.00**	**3.50%**

(1) - from page 2, column 7, of the School District's 2024-2025 Budget

Loup City Public Schools Board of Education Regular Session
Monday, September 8, 2025 7:30 PM Central

Loup City High School, Room 334
800 North 8th Street
Loup City, NE 68853-0628

Scott Friesen: Present, Michael Kaminski: Present, Eric Kowalski: Present, Kyle Kowalski: Present, Mike Krolikowski: Present, Jamie Lewandowski: Present, Loraine Panowicz: Present, Demi Rodocker: Present, Becky Setlik: Present. Present: 9.

1. Call Meeting To Order:

1.A. Pledge of Allegiance

1.B. Announce Open Meetings Act - Posted in Meeting Room

1.C. Publication of Meeting

1.D. Approval of Agenda:
Motion by Loraine Panowicz, seconded by Mike Krolikowski, approve the agenda as presented. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

2. Consent Agenda:
Motion by Loraine Panowicz, seconded by Demi Rodocker, motion to approval all items on the consent agenda. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

2.A. Reading and Approval of Minutes

2.B. Approve Contracts & Resignations

3. Approve Absent Board Members

4. Financial Report: Discuss, consider and take all necessary action to approve the financial Report and Payment of Invoices.
Motion by Jamie Lewandowski, seconded by Loraine Panowicz, approve the financial report and payment of invoices. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Abstain (With Conflict), Setlik: Yes
Yes: 8, No: 0, Abstain (With Conflict): 1

5. Hearing of the Audience:

6. Discussion Items:

6.A. Discuss State Convention/Board Workshop

6.B. Discuss Findings from District Area Meeting

6.C. Discuss Nebraska Association of School Boards Superintendent Search Meeting Dates

7. Superintendent's Report

8. Action Items:

8.A. Discuss, consider and take all necessary action to approve the 2024-2025 Loup City Public Schools Budget.
Motion by Scott Friesen, seconded by Loraine Panowicz, to approve the 2025-2026 LCPS budget. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

8.B. Discuss, consider and take all necessary action to approve the 2024-2025 Loup City Public Schools Tax Levy.
Motion by Loraine Panowicz, seconded by Eric Kowalski, approve the 2025-2026 LCPS tax levy. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

8.C. Approve Easement Request for Loup Valley Rural Power District to install new power poles and lines.
Motion by Jamie Lewandowski, seconded by Eric Kowalski, approve the easement request for Loup Valley Rural Power District to install new power poles and lines. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

9. Principals Reports-Elemenatary Principal-Mr Barker

10. Committee Reports

11. Future Meetings/Reminders:

12. Shouts Outs!

13. Executive Session:

14. Adjourn:
Motion by Eric Kowalski, seconded by Mike Krolikowski, to adjourn at 8:34 p.m.. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

Loup City Public Schools Board of Education Regular Session
Monday, July 14, 2025 7:30 PM Central

Loup City Public Schools Library Board Room
800 North 8th Street
Loup City, NE 68853-0628

Scott Friesen: Present, Michael Kaminski: Present, Eric Kowalski: Present, Kyle Kowalski: Present, Mike Krolikowski: Present, Jamie Lewandowski: Present, Loraine Panowicz: Present, Demi Rodocker: Present, Becky Setlik: Present. Present: 9.

1. Call Meeting To Order:

1.A. Pledge of Allegiance

1.B. Announce Open Meetings Act - Posted in Meeting Room

1.C. Publication of Meeting

1.D. Approval of Agenda:
Motion by Jamie Lewandowski, seconded by Kyle Kowalski, approve the agenda as presented. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

2. Consent Agenda:
Motion by Kyle Kowalski, seconded by Demi Rodocker, motion to approval all items on the consent agenda. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

2.A. Reading and Approval of Minutes

2.B. Approve the amended 2025-2026 School Calendar

2.C. Approve Contracts & Resignations

2.C.1. Hire of Haley Lundvall, SPED teacher

2.C.2. Hire of Dena Bock, paraprofessional

3. Financial Report: Discuss, consider and take all necessary action to approve the financial Report and Payment of Invoices.
Motion by Scott Friesen, seconded by Eric Kowalski, to approve the financial report and payment of invoices. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

4. Hearing of the Audience:

5. Discussion Items:

~~5.A. Discuss Updated Six Pence Agreement~~

6. Superintendent's Report, **Mr. Paul Calvert**

7. Action Items:

7.A. Discuss, consider and take all necessary action to approve the 1 year lease of a Bobcat skid steer loader for 2025-2026 school year totaling $6,000.
Motion by Demi Rodocker, seconded by Kyle Kowalski, to approve the 1 year lease of a Bobcat skid steer loader for 2025-2026 school year totaling $6,000.. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

7.B. Discuss, consider and take all necessary action to approve the 2025-2026 Early Learning Academy Calendar
Motion by Demi Rodocker, seconded by Becky Setlik, to approve the 2025-2026 Early Learning Academy Calendar. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

7.C. Discuss, consider and take all necessary action to approve the 2025-2026 **LCPS Rate Schedule**
Motion by Scott Friesen, seconded by Mike Krolikowski, to approve the 2025-2026 LCPS Rate Schedule. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

7.D. Discuss, consider and take all necessary action to approve the 2025-2026 **LCPS Student Fee Schedule**
Motion by Scott Friesen, seconded by Demi Rodocker, to approve the 2025-2026 LCPS Student Fee Schedule. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

7.E. Discuss, consider, and take all necessary action to adopt a resolution increasing the school district's base growth percentage by up to seven percent (7%)
This is an item to approve as suggested by the firm hired for budget development and assessment. The action protects the district from limitations on spending should a grant be awarded to the district.
Motion by Jamie Lewandowski, seconded by Loraine Panowicz, to adopt a resolution increasing the school district's base growth percentage by up to 7%. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

7.F. Discuss, consider and take all necessary action to approve the 2025-2026 Jr-Sr High Student Handbook
Motion by Jamie Lewandowski, seconded by Mike Krolikowski, to approve the 2025-2026 Jr-Sr High Student Handbook with amendment to include Thursday night and Saturday for excessive absences.. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

7.G. Discuss, consider and take all necessary action to approve the 2025-2026 Elementary Student Handbook
Motion by Scott Friesen, seconded by Eric Kowalski, to approve the 2025-2026 Elementary Student Handbook. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

7.H. Discuss, consider and take all necessary action to approve the 2025-2026 Early Learning Academy Handbook
Motion by Jamie Lewandowski, seconded by Scott Friesen, to approve the 2025-2026 Early Learning Academy Handbook. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

7.I. Discuss, consider and take all necessary action to approve the 2025-2026 Classified Employee Pay Scale
Motion by Scott Friesen, seconded by Kyle Kowalski, to approve the 2025-2026 Classified Employee Pay Scale. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

7.J. Discuss, consider and take all necessary action to approve the 2025-2026 ALC Cooperative Handbook
Motion by Jamie Lewandowski, seconded by Scott Friesen, to approve the 2025-2026 ALC Cooperative Handbook. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

7.K. Discuss, consider and take all necessary action to approve the 2025-2026 ALC Coaches Handbook
Motion by Becky Setlik, seconded by Michael Kaminski, to approve the 2025-2026 ALC Coaches Handbook. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

7.L. Discuss, Consider, and Approve Bid for Air Conditioning/Heating Unit for Upstairs Library Offices.
Motion by Kyle Kowalski, seconded by Becky Setlik, to approve bid from Stanley Fowler to install air conditioning/heating unit in the upstairs library offices.. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

8. Principals Reports

8.A. Principal Report: Paul Barker, Elementary Principal

9. Committee Reports

10. Future Meetings/Reminders:

11. Shouts Outs!

12. Executive Session:

13. Adjourn:
Motion by Eric Kowalski, seconded by Becky Setlik, to adjourn at 9:19 pm. Motion Carried
Friesen: Yes, Kaminski: Yes, Kowalski: Yes, Kowalski: Yes, Krolikowski: Yes, Lewandowski: Yes, Panowicz: Yes, Rodocker: Yes, Setlik: Yes
Yes: 9, No: 0

SHERMAN COUNTY
TIMES

P.O. Box 430 • Loup City, Nebraska • 68853 • 308.754.4401

Statement

LOUP CITY PUBLIC SCHOOLS
PO BOX 628
LOUP CITY, NE 68853

Date	Amount Due	Enclosed
08/31/25	$459.47	

	Description	Amount	Balance
07/31/25	Balance forward		259.37
08/06/25	INV #2944 - AUGUST MTG. NOTICE	8.19	267.56
08/06/25	INV #3044 - HELP WANTED - EMPLOYMENT OPPORTUNITIES (2X4)	46.00	313.56
08/20/25	INV #2946 - AUGUST MTG. PROCEEDINGS	128.67	442.23
08/20/25	INV #2952 - SPECIAL MTG. NOTICE	8.62	450.85
08/20/25	INV #2953 - SEPTEMBER MTG. NOTICE	8.62	459.47
9/8	Pymt	-259.37	200.10

Budget Code 01 2310 540 000 000

Approval Paul Calvert

Amount Due
~~$459.47~~

$200.10

Certificate of Publication

State of Nebraska
Sherman County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Sherman County Times, a weekly newspaper published in Loup City, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 3rd day of September, 2025.

Michael Happ, Publisher

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

Notary Public

My commission expires May 18, 2027.

GENERAL NOTARY - State of Nebraska
MICHAEL ROTHER
My Comm. Exp. May 18, 2027

No. of Lines:____; Publication Fee: $ 39.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Loup City Public Schools (62-0001) in Sherman 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 8 day of September, 2025 at 6:30 o'clock PM at Room 334 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	$ 6,280,425.00	$ 7,500,500.00	$ 8,095,191.00		$ 3,225,752.00	$ 4,948,625.00
Depreciation	$ 56,590.00	$	$ 910,263.00		$ 910,263.00	
Employee Benefit	$ 2,882.00	$ 3,000.00	$ 135,609.00		$ 135,609.00	
Contingency	$	$	$		$	
Activities	$ 142,131.00	$ 145,000.00	$ 241,531.00		$ 241,531.00	
School Nutrition	$ 353,567.00	$ 369,000.00	$ 420,598.00		$ 420,598.00	
Bond	$	$	$ 9,366.00		$ 9,366.00	$
Special Building	$ 3,960,954.00	$ 500,000.00	$ 1,176,511.00		$ 826,511.00	$ 353,535.00
Qualified Capital Purpose Undertaking	$	$	$ 9,480.00		$ 9,480.00	$
Cooperative	$ 72,948.00	$ 75,000.00	$ 75,000.00		$ 75,000.00	
Student Fee	$	$	$		$	
TOTALS	$ 10,868,497.00	$ 8,592,500.00	$ 11,073,549.00	$	$ 5,854,110.00	$ 5,272,160.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$	$ 5,272,160.00	$ 5,272,160.00

ZNEZ

Notice of Special Hearing To Set Final Tax Request

Loup City Public Schools (82-0001) in Sherman 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 8 day of September 2025 at 7:00 o'clock PM, at Room 334 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	$736,912,228	$871,229,617	18%

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	7,842,492.00	4,842,960.00	0.657196	0.555876
Bond Fund(s) K-12	8,949.00		0.000000	0.000000
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	1,088,163.00	313,131.00	0.042492	0.035941
Qualified Capital Purpose Undertaking Fund K-12	9,180.00		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	8,948,784.00	5,156,091.00	0.699688	0.591817

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	9,085,191.00	4,918,625.00	0.564561	-14%	3%
Bond Fund(s) K-12	9,369.00		0.000000	#DIV/0!	5%
Bond Fund(s) K-8			0.000000	#DIV/0!	0
Bond Fund(s) 9-12			0.000000	#DIV/0!	0
Bond Fund			0.000000	#DIV/0!	0
Special Building Fund	1,176,511.00	353,535.00	0.040578	-5%	8%
Qualified Capital Purpose Undertaking Fund K-12	9,480.00		0.000000	#DIV/0!	3%
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	9,290,548.00	5,272,160.00	0.605140	-14%	4%

ZNEZ

Notes:

Certificate of Publication

State of Nebraska
Sherman County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Sherman County Times, a weekly newspaper published in Loup City, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 3rd day of September, 2025.

Michael Happ, Publisher

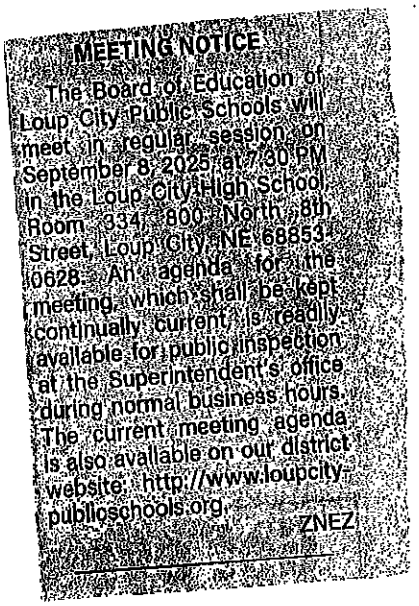
Subscribed in my presence and sworn to before me this 4th day of September, 2025.

Notary Public

My commission expires May 18, 2027.

GENERAL NOTARY - State of Nebraska
MICHAEL ROTHER
My Comm. Exp. May 18, 2027

No. of Lines: 20; Publication Fee: $ 84.12



MEETING NOTICE

The Board of Education of Loup City Public Schools will meet in regular session on September 8, 2025 at 7:30 PM in the Loup City High School Room 334, 800 North 8th Street, Loup City, NE 68853-0628. An agenda for the meeting, which shall be kept continually current, is readily available for public inspection at the Superintendent's office during normal business hours. The current meeting agenda is also available on our district website: http://www.loupcity publicschools.org. ZNEZ

District Name: LOUP CITY PUBLIC SCHOOLS
District Phone: (308)745-0120

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	6,834,191
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	6,834,191
Total Allowable Budget Authority	A-780	6,834,191

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	8,095,191
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,261,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,834,191
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

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	3,642,836
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	910,263
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	910,263

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	871,229,617

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	5,609,756
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	456,054
Enter the amount approved by the School Board.	D-140	456,054
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	6,065,810
2025/26 Property Tax Request General Fund	D-210	4,918,625
2025/26 Property Tax Request Special Building Fund	D-220	353,535
2025/26 Total Property Tax Request	D-230	5,272,160
2025/26 Unused Property Tax Request Authority	D-240	793,650
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	620,000

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

your data, changes will be lost.)

Logout

District Number: 82-0001-000
District Name: LOUP CITY PUBLIC SCHOOLS
District Phone: (308)745-0120

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	0

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

Print Grants

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

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career and Technical Eduation Grants (State)	1.157	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	0
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0

ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	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	0
Idea Part C - Planning Region Team	1.307	0
IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0

Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0

Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

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

NEBRASKA POLITICAL SUBDIVISION TAX REQUEST ACT FORM

This form must be completed and returned to the
County Assessor and County Clerk on or before September 4th.

POLITICAL SUBDIVISION CONTACT INFORMATION

Political Subdivision Name	Loup City Public Schools
Contact Name	Paul Calvert
Contact Phone Number	(308) 745-0120
Contact Email	paul.calvert@lcpublic.org
County Where Headquartered	Sherman
Location and Address of Joint Public Hearing	N/A
Date	
Time	
Phone Number for Publication and Postcard	

VALUATION

Please refer to the *Basic Data Input* tab in the budget worksheet for the Prior and Current Year Valuation.

Prior Valuation	736,912,226
Current Valuation	871,229,617

TAXATION

Please refer to the *PT Request Act* tab in the budget worksheet for the Prior Year and Actual Property Tax Request. For schools, do not include bonds in the prior and actual property tax request.

Prior Year Property Tax Request (Line 1)	5,156,091.00
2025-2026 ACTUAL Property Tax Request (Line 7)	5,272,160.00

☐ We are required to participate in the joint public hearing.

☒ We are not required to participate in the joint public hearing.

Signature Paul Calvert Date 9/2/25

The information requested is intended solely to assist the County with the
creation of postcards, websites, and publication notice.

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

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

INPUT ↓

County-District #:	82-0001	
Name of School:	Loup City Public Schools	
Name of County:	Sherman	*Do not include the word "County"*
Class:	3	
Current School District Taxable Value	871,229,617	*From County Assessor Certification of Taxable Value*
Prior School District Taxable Value	736,912,226	*From Prior Year Budget, Cover Page*
Prior Year TOTAL Property Tax Request	5,156,091.00	*From Prior Year Budget, Cover Page (Total All Funds)*
Prior Year Property Tax Request - All Other Purposes ONLY	5,156,091.00	*From Prior Year Budget, Cover Page (Total of "All Other Purposes" column)*
Prior Year Levy Rate	0.699688	*Prior Year total levy set by County Board*
School District Real Growth Value	1,881,452.00	*From County Assessor Certification of Taxable Value*
School District Prior Year Total Real Property Valuation	736,912,226.00	*From County Assessor Certification of Taxable Value*
Hearing Held On:		
Day of month:	8	871229617
Month:	September	1880452
Year:	2025	736912226
Time:	6:30	
A.M. or P.M.:	PM	
Location of Hearing:	Room 334	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	8	
Month:	September	
Year:	2025	
Time:	7:00	
A.M. or P.M.:	PM	
Location of Hearing:	Room 334	

NOTE: Electronic Filers

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

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Loup City Public Schools — SUBDIVISION NAME

Sherman — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Central Nebraska Community Action Program	8/31/2026	We work collaboratively to provide preschool and Sixpence Services
Arcadia Public Schools	7/31/2026	Cooperative Athletic Program
Educational Service Unit 10	8/31/26	Professional Development, Title Programs, Technology Services, Special Education Services

Instructions: This form must include ALL agreements th

Interlocal Agreements are contracts or agreements betw accordance with the Interlocal Cooperation Act. Statute

It is the purpose of the Interlocal Cooperation Act to permit local governm taxing authority and other powers by enabling them to cooperate with oth thereby to provide services and facilities in manner and pursuant to forms with geographic, economic, population, and other factors infuencing the r 13-802

Example

Parties to Agreement (Column 1)	Agreement Period (Column 2)
ABC County, 123 City	7/1/16 to indefinite

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

ıe School is a member of.

een two or more subdivisions in 13-801

ıental units to make the most efficient use of their er localities on a basis of mutual advatage and ; of governmental organization that will accord best ıeeds and development of local communities. Statute

Description (Column 3)	
911 Dispatching Services	

ate another page

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Loup City Public Schools	Sherman
SUBDIVISION NAME	COUNTY

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