2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 730017 **Class #: 3**

McCook Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Red Willow 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	$ -	$ 9,710,581.00	$ 9,710,581.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ -	$ -
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 9,710,581.00	$ 9,710,581.00

Outstanding Bonded Indebtedness as of September 1, 2025

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

$ 70,000.00	Principal
$ 210.00	Interest
$ 70,210.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,123,991,383

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

Report of Joint Public Agency & Interlocal Agreements

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

[X] YES [ ] NO

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

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

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

[ ] YES [X] NO

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

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

[ ] YES [X] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 730017
McCook Public Schools

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	6,463,770.00	17,173,475.00	9,613,475.00	26,786,950.00	3,495,000.00	20,725,971.00	24,220,971.00	2,565,979.00	26,786,950.00
Depreciation	887,953.00	1,317,453.00		1,317,453.00			1,317,453.00		1,317,453.00
Employee Benefit	135,941.00	135,941.00		135,941.00			135,941.00	-	135,941.00
Contingency	-	-		-			-		-
Activities	343,064.00	1,060,564.00		1,060,564.00			1,060,564.00	-	1,060,564.00
School Nutrition	346,250.00	1,122,250.00		1,122,250.00			1,122,250.00	-	1,122,250.00
Bond	571,013.00	571,013.00	-	571,013.00			571,013.00	-	571,013.00
Special Building	1,177,183.00	1,177,183.00	-	1,177,183.00			1,177,183.00		1,177,183.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	9,925,174.00	22,557,879.00	9,613,475.00	32,171,354.00	3,495,000.00	20,725,971.00	29,605,375.00	2,565,979.00	32,171,354.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	9,613,475.00	-	-	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	97,106.00	-	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	9,710,581.00	-	-	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 5,414,380.00	$ 780,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
2,000,000.00	-	-	-

County-District # 730017

McCook Public Schools

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	6,397,657.00	18,053,770.00	8,300,000.00	26,353,770.00	3,370,000.00	16,520,000.00	19,890,000.00	6,463,770.00
Depreciation	1,208,453.00	1,637,953.00		1,637,953.00			750,000.00	887,953.00
Employee Benefit	135,941.00	135,941.00		135,941.00			-	135,941.00
Contingency	-	-		-			-	-
Activities	400,564.00	1,118,064.00		1,118,064.00			775,000.00	343,064.00
School Nutrition	355,250.00	1,131,250.00		1,131,250.00			785,000.00	346,250.00
Bond	826,298.00	838,523.00	125,000.00	963,523.00			392,510.00	571,013.00
Special Building	1,298,110.00	1,333,959.00	55,224.00	1,389,183.00			212,000.00	1,177,183.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	10,622,273.00	24,249,460.00	8,480,224.00	32,729,684.00	3,370,000.00	16,520,000.00	22,804,510.00	9,925,174.00

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

MOTOR VEHICLE TAXES	
$	855,000.00

County-District # 730017

McCook Public Schools

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	6,437,241.00	17,770,152.00	7,859,028.00	25,629,180.00	3,329,833.00	15,901,690.00	19,231,523.00	6,397,657.00
Depreciation	1,474,764.00	1,930,306.00		1,930,306.00			721,853.00	1,208,453.00
Employee Benefit	135,941.00	135,941.00		135,941.00			-	135,941.00
Contingency	-	-		-			-	-
Activities	422,937.00	1,140,426.00		1,140,426.00			739,862.00	400,564.00
School Lunch	295,386.00	1,088,009.00		1,088,009.00			732,759.00	355,250.00
Bond	782,948.00	858,080.00	367,851.00	1,225,931.00			399,633.00	826,298.00
Special Building	1,291,099.00	1,429,780.00	178,036.00	1,607,816.00			309,706.00	1,298,110.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 10,840,316.00	24,352,694.00	8,404,915.00	32,757,609.00	3,329,833.00	15,901,690.00	22,135,336.00	10,622,273.00

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

MOTOR VEHICLE TAXES	
$	854,884.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**McCook Public Schools**
ADDRESS	**600 W. 7th Street**
CITY & ZIP CODE	**69001**
TELEPHONE	**308.344.4400**
WEBSITE	**www.mccookbison.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Mr. Brad Hays	Grant Norgaard	Jeff Gross
TITLE /FIRM NAME	Chairperson	Superintendent	Business Manager
TELEPHONE	402-889-0683	308.344.4400	308.344.4400
EMAIL ADDRESS	bhays@mccookbison.org	gnorgaard@mccookbison.org	jgross@mccookbison.org

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

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

McCook Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 9,413,131.00
*(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

12,120,229.00	/	1,046,351,574.00	=	1.16 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.16 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 297,454.94

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 9,710,585.94**
(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) $ 9,710,581.00
(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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

McCook Public Schools — SUBDIVISION NAME

Red Willow — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
NASB and McCook Schools	Annually	CJUMP natural gas purchase
NASB and McCook Schools	Annually	ALLICAP vehicle and property insurance
Head start and McCook Schools	Annually	Services they provide to early education
City of McCook and McCook Schools	Annually	Shared use of Tennis Courts, softball, swimming pool and baseball fields
City of McCook and McCook Schools	Annually	Shared cost of School resource officer
YMCA and McCook Schools	Annually	Shared use of Gyms, swimming pools, Parking, extended day program

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 730017

McCook 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)	$ -

McCook 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	9,710,581.00	-	-	-
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)	9,710,581.00	-	-	-
14	Assessed Valuation	1,123,991,383	1,123,991,383	1,123,991,383	1,123,991,383
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.863937	0.000000	0.000000	0.000000
16	Total Levy for Compliance	0.863937			

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	$ 9,710,581.00	$ 1,123,991,383	0.863937
Special Building Fund	$ -	$ 1,123,991,383	0.000000
Bond Fund	$ -	$ 1,123,991,383	0.000000
Bond Fund	$ -	$ 1,123,991,383	0.000000
Bond Fund	$ -	$ 1,123,991,383	0.000000
QCPUF Fund	$ -	$ 1,123,991,383	0.000000
QCPUF Fund	$ -	$ 1,123,991,383	0.000000
	$ -	$ 1,123,991,383	0.000000
	$ -	$ 1,123,991,383	0.000000
	$ -	$ 1,123,991,383	0.000000
	$ -	$ 1,123,991,383	0.000000
	$ -	$ 1,123,991,383	0.000000
	$ -	$ 1,123,991,383	0.000000
Total	$ 9,710,581.00		$ 0.863937

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Grant Norgaard

Notice is hereby given thatMcCoo 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.) 1

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

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 196,523.00	$ 196,523.00	**$ 393,046.00**
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)*	$ 28,820.16	$ 28,820.16	$ 57,640.32
• *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*	$ 32,685.20	$ 32,685.20	$ 65,370.40
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*	$ 2,508.81	$ 2,508.81	$ 5,017.62
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,000.00	$ 100.00	$ 1,100.00
• *Cell Phone/Internet reimbursement*	$ 600.00	$ 1,200.00	$ 1,800.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 262,137.17**	**$ 261,837.17**	**$ 523,974.34**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-2026

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

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

General Fund:	$	9,710,581.00
Bond Fund:	$	-
Special Building Fund:	$	-
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 7.42 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 0.837474 per $100 of assessed value.

4. McCook Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.863937 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of McCook Public Schools will increase (decrease) last year's budget by 1.6 percent.

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

Motion by Scott Barger, seconded by Charlie Mcherson to adopt Resolution #25-26.

Voting yes were:	Voting no were:
Scott Barger	
Amanda Buhr	
Brad Hays	
Jessee Jueneman	
Mike Langan	
Charlie McPherson	

Dated this 8th day of September, 2025

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY
SS

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

9.2	2025		20
	20		20
	20		20
	20		20
	20		20
	20		20

Brenda Gillen

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

Sharon L Holmes
Notary Public

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

PUBLISHER'S FEE $ 86.40

SERVING SOUTHWEST NEBRASKA AND NORTHWEST KANSAS SINCE 1911

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

McCook Public Schools (730017) in Red Willow 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 6:00 o'clock, PM, at McCook Public Schools - Junior High Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 19,231,523.00	$ 19,890,000.00	$ 24,220,971.00	$ 2,565,979.00	$ 17,173,475.00	$ 9,710,581.00
Depreciation	$ 721,853.00	$ 750,000.00	$ 1,317,453.00		$ 1,317,453.00	
Employee Benefit	$ -	$ -	$ 135,941.00	$ -	$ 135,941.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 739,862.00	$ 775,000.00	$ 1,060,564.00	$ -	$ 1,060,564.00	
School Nutrition	$ 732,759.00	$ 785,000.00	$ 1,122,250.00	$ -	$ 1,122,250.00	
Bond	$ 399,633.00	$ 392,510.00	$ 571,013.00	$ -	$ 571,013.00	$ -
Special Building	$ 309,706.00	$ 212,000.00	$ 1,177,183.00		$ 1,177,183.00	$ -
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 22,135,336.00	$ 22,804,510.00	$ 29,605,375.00	$ 2,565,979.00	$ 22,557,879.00	$ 9,710,581.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ -	$ 9,710,581.00	$ 9,710,581.00

Publish: September 2, 2024 ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

McCook Public Schools (730017) in Red Willow 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 6:00 o'clock, PM, at McCook Public Schools - Junior High Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 19,231,523.00	$ 19,890,000.00	$ 24,220,971.00	$ 2,565,979.00	$ 17,173,475.00	$ 9,710,581.00
Depreciation	$ 721,853.00	$ 750,000.00	$ 1,317,453.00		$ 1,317,453.00	
Employee Benefit	$ -	$ -	$ 135,941.00	$ -	$ 135,941.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 739,862.00	$ 775,000.00	$ 1,060,564.00	$ -	$ 1,060,564.00	
School Nutrition	$ 732,759.00	$ 785,000.00	$ 1,122,250.00	$ -	$ 1,122,250.00	
Bond	$ 399,633.00	$ 392,510.00	$ 571,013.00	$ -	$ 571,013.00	$ -
Special Building	$ 309,706.00	$ 212,000.00	$ 1,177,183.00		$ 1,177,183.00	$ -
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 22,135,336.00	$ 22,804,510.00	$ 29,605,375.00	$ 2,565,979.00	$ 22,557,879.00	$ 9,710,581.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 9,710,581.00	$ 9,710,581.00

Budget Hearing
Red Willow School District #73-0017
McCook Public Schools
6:00 PM Monday, September 8, 2025
Junior High Conference Room
700 W 7th St
McCook, NE 69001

1. Call to Order

1.1. Roll Call

Attendance Taken on 9/8/2025 at 6:00 PM
Agenda Item: Roll Call

Regular Board
Scott Barger
Amanda Buhr
Brad Hays
Jesse Juenemann
Mike Langan
Charlie McPherson

2. Public support, opposition, criticism, suggestions, or observations of district patrons to the proposed budgets of all funds for 2025-2026 school year
There were no public comments. Mr. Gross presented the 2025-2026 Budget.

3. Adjournment of budget hearing
The Budget hearing ended at 6:10 pm.

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY

SS

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

9.2	2025	20	
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Brenda Gillen

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

Notary Public

PUBLISHER'S FEE $ 64.80

Notice of Special Hearing To Set Final Tax Request

McCook Public Schools (7300177) in Red Willow 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 Following the budget hearing @ 6:00 o'clock PM, at McCook Public Schools - Junior High Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2024-2025	2025-2026	Change
	1,348,351,574	1,123,891,383	7%

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2024 Valuation)
General Fund	23,442,411.00	9,413,131.00	0.698016	0.837474
Bond Fund(s) K - 12	818,809.00	0.000000	0.000000	0.000000
Bond Fund(s) K - 8		0.000000	0.000000	0.000000
Bond Fund(s) 9 - 12		0.000000	0.000000	0.000000
Bond Fund		0.000000	0.000000	0.000000
Special Building Fund	1,460,708.00	0.000000	0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K - 12		0.000000	0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K - 8		0.000000	0.000000	0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12		0.000000	0.000000	0.000000
Total	25,720,928.00	9,413,131.00	0.698016	0.837474

2025-2026 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025-2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	24,220,871.00	9,710,581.00	0.863937	-4%	3%
Bond Fund(s) K - 12	671,013.00	0.000000	0.000000	0%	-20%
Bond Fund(s) K - 8		0.000000	0.000000	0	
Bond Fund(s) 9 - 12		0.000000	0.000000	0	
Bond Fund		0.000000	0.000000	0	
Special Building Fund	1,177,183.00	0.000000	0.000000	0%	-19%
Qualified Capital Purpose Undertaking Fund K - 12		0.000000	0.000000	0	
Qualified Capital Purpose Undertaking Fund K - 8		0.000000	0.000000	0	
Qualified Capital Purpose Undertaking Fund 9 - 12		0.000000	0.000000	0	
Total	25,969,067.00	9,710,581.00	0.863937	-4%	1%

Publish: September 2, 2024 ZNEZ

Notice of Special Hearing To Set Final Tax Request

McCook Public Schools (730017) in Red Willow 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 Following the budget hearing @ 6:00 o'clock PM, at McCook Public Schools - Junior High Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,046,351,574	1,123,991,383	7%

	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	23,442,411.00	9,413,131.00	0.899615	0.837474	24,220,971.00	9,710,581.00	0.863937	-4%	3%
Bond Fund(s) K - 12	816,909.00		0.000000	0.000000	571,013.00	-	0.000000	0%	-30%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000		0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000		0
Bond Fund _____			0.000000	0.000000			0.000000		0
Special Building Fund	1,460,708.00		0.000000	0.000000	1,177,183.00	-	0.000000	0%	-19%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000		0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000		0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000		0
Total	25,720,028.00	9,413,131.00	0.899615	0.837474	25,969,167.00	9,710,581.00	0.863937	-4%	1%

Board of Education Public Hearing / Tax Request Resolution
Red Willow School District #73-0017
McCook Public Schools
Will begin immediately following the budget hearing Monday, September 8, 2025
Junior High Conference Room
700 W 7th St
McCook, NE 69001

1. Call to Order

1.1. Roll call

Attendance Taken on 9/8/2025 at 6:09 PM
Agenda Item: Roll call

Regular Board
Scott Barger
Amanda Buhr
Brad Hays
Jesse Juenemann
Mike Langan
Charlie McPherson

2. Public hearing for consideration of approval of the 2025-2026 Tax Request Resolution
There wer no public comments. Mr. Gross presented the 2025-2026 tax resolution.

3. Adjournment of public hearing
The meeting ended at 6:14 pm.

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY
SS

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

MEETING
NOTICE

NOTICE is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 79-3405, that the Board of Education for McCook Public Schools will meet on the 8th day of September, 2025, at 6:00 p.m. at the Junior High Conference Room, 700 West 7th Street, McCook, Nebraska, to discuss, consider and possibly vote to approve an increase to the school district's property tax request authority by up to an additional six percent, or other maximum amount as permitted by law, above the base growth percentage.

Publish: September 2, 2025

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Brenda Gillen

Subscribed in my presence and sworn to before me this 4 day of September 20 25

Sharon L Holmes
Notary Public

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

PUBLISHER'S FEE $ 8.70

RESOLUTION

WHEREAS, Nebraska law generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, Neb. Rev. Stat. § 79-3405(2) includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, pursuant to Neb. Rev. Stat. § 79-3405(2)(a)(ii), a Board of Education of a school district with an average daily membership of more than four hundred seventy-one students but no more than three thousand forty-four students may increase its tax request by up to an additional six percent above the base growth percentage; and

WHEREAS, the average daily membership of Red Willow County School District Number 73-17, a/k/a McCook Public Schools (the "School District") is more than four hundred seventy-one students but no more than three thousand forty-four students; and

WHEREAS, due to rising enrollment, student and staffing needs, and the need to maintain its budgetary obligations, the Board of Education of the School District hereby desires to increase its base growth percentage by up to an additional six percent or other maximum amount as permitted by law; and

WHEREAS, public notice of this possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Neb. Rev. Stat. § 79-3405, et seq,, at least seventy percent of the Board of Education of this School District affirmatively votes to increase to the School District's overall property tax request authority by up to an additional six percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member Scott Barger moved for their passage and adoption. Member Amanda Buhr seconded the same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:

Brad Hays, Mike Langan, Scott Barger, Charlie McPherson, Amanda Buhr, Jesse Juenemann.

The following members voted against the same: None.

The following members were absent or not voting: None.

The above Resolution having been consented to by at least seventy percent of the

Members of the Board of Education, it was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this 8th day of September, 2025.

MCCOOK PUBLIC SCHOOLS

BY: _____
President

ATTEST:

_____
Secretary

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

TO: GRANT NORGAARD, SUPT
MCCOOK PUBLIC SCHOOL
700 WEST 7TH
MCCOOK NE 69001

TAXABLE VALUE LOCATED IN THE COUNTY OF RED WILLOW

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]
S.D. #17 GENERAL	3	73-0017		1,046,383,837	11,627,798	977,520,803	1.19

** 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 LORI STEVENS, RED WILLOW 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.

Lori Steven
(signature of county assessor)

8/15/2025
(date)

COUNTY ASSESSOR OF RED WILLOW COUNTY NEBRASKA

CC: County Clerk, RED WILLOW 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

65,906,295 Pers Prior
69,687,637 Pers Value

911,614,508 Real Prior
976,696,200 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: MCCOOK 17

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
McCook 17-General	3	73-0017		$50,374,950	$68,068	$45,092,883	0.15095%
McCook 17-Special Bldg	3	73-0017		$50,374,950	$68,068	$45,092,883	0.15095%

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

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

Regina Andrijeski

(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Frontier County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: MCCOOK SCHOOLS
700 WEST 7TH
MCCOOK, NE 69001

TAXABLE VALUE LOCATED IN THE COUNTY OF HITCHCOCK

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
MCCOOK 17	3	73-0017		25,776,849	341,094	22,538,945	1.51

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

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

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

Tera Riggs
(signature of county assessor)

8/14/2025
(date)

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

2,105,648 Pers Prior
2,446,742 Pers Value

20,433,297 Real Prior
23,330,107 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: RED WILLOW SCHOOL DIST #017
SUPERINTENDENT OFFICE
700 WEST 7TH STREET
MCCOOK NE 69001

TAXABLE VALUE LOCATED IN THE COUNTY OF HAYES

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
MCCOOK SCHOOL 017	3	73-0017		1,455,747	83,269	1,198,943	6.95

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

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

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

Susan Messersmith — *(signature of county assessor)*

8-15-25 — *(date)*

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

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

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

Assessor's Use Only

25,438 Pers Prior
108,707 Pers Value

1,173,505 Real Prior
1,347,040 Real Value

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY
SS

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

McCook Public Schools
Regular meeting of the
Board of Education

Notice is hereby given that a regular meeting of the McCook Public Schools Board of Education, School District Number 73-0017, of Red Willow County, will be held on Monday, September 08, 2025, following the public / tax resolution hearing in the Jr. High Conference room located at 800 West 7th St. This meeting is open to the public. An agenda for the meeting is available for public inspection at McCook High School in the Superintendent's office during regular business hours. The McCook Board of Education reserves the right to modify the agenda with items of emergency nature.

/s/ Mike Langan
Board Secretary

Publish: September 2, 2025

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Brenda Gillen

Subscribed in my presence and sworn to before me this 4 day of September 20 25

Sharon L Holmes
Notary Public

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

PUBLISHER'S FEE $ 11.03

Board of Education Regular Meeting
Red Willow School District #73-0017
McCook Public Schools
Will begin immediately following the public hearing / tax request resolution Monday, September 8, 2025
Junior High Conference Room
700 W 7th St
McCook, NE 69001

1. Call to Order

1.1. Roll Call

Attendance Taken on 9/8/2025 at 6:13 PM
Agenda Item: Roll Call

Regular Board
Scott Barger
Amanda Buhr
Brad Hays
Jesse Juenemann
Mike Langan
Charlie McPherson

1.2. Recognition of Open Meeting Law

1.3. Pledge of Allegiance

1.4. Oath of Office - student board member - Quinn Taylor
Mr. Norgaard presented Quinn Taylor to the Board of Education. Mr. Norgaard and Quinn Taylor read the oath of office.

2. Reports, Communications & Public Participation

2.1. Board accepts public comments
There were no public comments.

3. Approve the consent agenda, which includes the minutes and financials
Motion to approve consent agenda Passed with a motion by Jesse Juenemann and a second by Mike Langan.
Scott Barger: Yea, Amanda Buhr: Yea, Brad Hays: Yea, Jesse Juenemann: Yea, Mike Langan: Yea, Charlie McPherson: Yea
Yea: 6, Nay: 0

3.1. Approval of Expenditures/Payroll for August 2025

4. Reports from Staff Members and Committees

4.1. Administrator's written reports: please review prior to the board meeting

4.1.1. Facility Committee
Mr. Gross gave the following report.

- Financial Report for 2024-2025

- FY 2025 wrapup
- Current cash basis

- 2025-2026 Budget Hearing
  - General Fund Budget increase of 3%
    - Staff Expenditures = 84%
      - Health Insurance = 15.5%
    - Non staff Expenditures = 16%
  - All funds budget increase of 1.75%
  - General fund available resources before property tax reduced .93%
  - All funds available resources before property tax reduced -2.06%
  - State aid reduced by 2.38%
    - Local Receipts = 53%
    - State receipts = 43%
    - Federal receipts = 4%

- 2025-2026 Tax Resolution
  - District Valuations increased by 7.42%
    - Real Growth increased by 1.16%
  - Property tax Increased by 3.16%
  - Mill Levy decrease of .0357 = 3.56%
  - Total mill levy for district is $.08639
  - We do not have a need to participate in the Joint Public Hearing

- 2025-2026 Depreciation = Dollars saved for these specific projects.
  - Roofing
  - Activity Bus
  - Lighting for Weiland Field

- Technology
- Ongoing High School Remodel project

- Facility upcoming needs
  - Obtaining options for JH roof
  - Obtaining options for HVAC Front End system
  - SH Plumbing

- Property Tax Request Authority Override
  - Certified Property Tax Authority = $10,595,153 (The most we could Tax)
  - Certified Tax request = $9,710,581 (How much we are requesting)
  - Exceed 6% Certified Tax Request Authority = $1,130,962 (request for future)
  - 2025-2026 Unused Property Tax Authority = $2,015,534 (available for future)

4.1.2. Finance Committee
Mr. Gross presented the information during the Facility meeting report.

5. Superintendent's report

School Improvement

- The school improvement team held their first meeting of the year on August 11. The primary focus of the meeting was to establish the District's primary objectives for the upcoming year and for the next five years.
- During the course of the following year, the team will work to accomplish specific tasks:
  - Analyze both perceptual and assessment data for potential areas of weakness.
  - Conduct a formal review of the district's mission and vision statements.
  - Select a formal school improvement framework to guide our school improvement process.
  - Establish an official school improvement goal and present the goal to staff, patrons, and the Board of Education.
  - Create an action plan that will provide guidance to the district as we progress toward achieving the school improvement goal.

Teacher Recruitment Fairs

- The teacher recruitment process has already begun. Last week we had several members of the administrative team attend fairs at Wayne State College and the University of Nebraska at Kearney. During the month of October there will be fairs at Northwest Missouri State, Chadron, and the University of Nebraska at Lincoln.

Safety Drills

- McCook Public Schools has been busy during the first two full weeks of school conducting multiple safety drills. These safety drills help staff and students become familiar with our safety protocols in case of an emergency.
- Fire, tornado, lockdown, bus evacuation, secure, and building evacuations are a sample of some of the drills that each building has already conducted this year.
- Each building is also required to have an Emergency Response Team, and have in place emergency response protocols in case of a crisis.

Professional Development

- Several members of the McCook teaching staff will be attending a PLC workshop in Kansas City this year.
- MPS sends a small group of teachers and an administrator to such a training session annually. The teachers who attend are generally in their second year, and have not attended the training previously.
- We will also send our high school math team to a separate specialized training in Pasadena that focuses on instruction, interventions, and curriculum and assessment development. We have attended this training in the past with great success, and, due to changes in staffing, believe it will be highly beneficial.

UNMC Health Pathways

- We have recently had the opportunity to interact with leadership from UNMC. During these interactions, we agreed to begin working together to help establish stronger learning pathways for students at MHS who are considering careers in health and medicine.
- UNMC has several established tools, such as their Ubeats modular learning systems that can provide STEM teachers in Jr. Highs and High Schools around the nation access to high-quality, pre-programed health-related instruction.
- We have also arranged a meeting for mid-September, to further discuss our growing relationship with UNMC.

6. Business Managers' Report
Monthly Lunch #'s = 7,719 meals served
Financial #'s

- After 100% of fiscal year = General Fund YTD Revenue is 107% YTD Expense is 102%
- All Funds YTD Revenue is 107%, YTD Expenses is 99%

The budget is completed.

The 2024-2025 Audit will begin on September 9th. Auditors will be here on the 9th/10th/11/th. The facility committee will be needed on Thursday Sept 11th. Time TBD.

Facilities - Updates

- SH gym hallway/commons area - Finishing final touches.
- Dirt work has begun on the parking lot west of the YMCA and tennis courts.

Upcoming Projects

- Audit and Annual Financial Review for 2024-2025
- SPED Final Financial for 2024-2025

Federal/state Reports filed in Aug:

- Federal Desk Review on all 2023-2024 Federal Grants IDEA, TITLE ESSERS III is complete with no findings.
- Title Application for 2025-2026 has been submitted
- Reimbursements have been submitted for the following grants:
- IDEA School Age
- IDEA Pre-K
- IDEA Non Public
- Title I
- Title II

7. Board member comments
There were no board member comments.

8. New Business

8.1. Accept Resignation from Deb Goodenberger (K-8 Art Teacher)
Accept Resignation from Deb Goodenberger (K-8 Art Teacher) Passed with a motion by Mike Langan and a second by Scott Barger.
Scott Barger: Yea, Amanda Buhr: Yea, Brad Hays: Yea, Jesse Juenemann: Yea, Mike Langan: Yea, Charlie McPherson: Yea
Yea: 6, Nay: 0

8.2. Consideration of approval of the budgets for all funds for the 2025-2026 school year
Approval of the budgets for all funds for the 2025-2026 school year Passed with a motion by Charlie McPherson and a second by Jesse Juenemann.
Scott Barger: Yea, Amanda Buhr: Yea, Brad Hays: Yea, Jesse Juenemann: Yea, Mike Langan: Yea, Charlie McPherson: Yea
Yea: 6, Nay: 0

8.3. Consideration of approval of the 2025-2026 Tax Request Resolution
Approval of the 2025-2026 Tax Request Resolution Passed with a motion by Scott Barger and a second by Charlie McPherson.
Scott Barger: Yea, Amanda Buhr: Yea, Brad Hays: Yea, Jesse Juenemann: Yea, Mike Langan: Yea, Charlie McPherson: Yea
Yea: 6, Nay: 0

8.4. Approve an increase to the school district's property tax request authority by an additional six percent, or other maximum amount as permitted by law, above the base growth percentage.
Approve an increase to the school district's property tax request authority by an additional six percent, or other maximum amount as permitted by law, above the base growth percentage. Passed with a motion by Scott Barger and a second by Amanda Buhr.
Scott Barger: Yea, Amanda Buhr: Yea, Brad Hays: Yea, Jesse Juenemann: Yea, Mike Langan: Yea, Charlie McPherson: Yea
Yea: 6, Nay: 0

8.5. Approve Resolution to Cancel Teaching Contact with Deon Allen.
Approve Resolution to Cancel Teaching Contact with Deon Allen. Passed with a motion by Scott Barger and a second by Jesse Juenemann.
Scott Barger: Yea, Amanda Buhr: Yea, Brad Hays: Yea, Jesse Juenemann: Yea, Mike Langan: Yea, Charlie McPherson: Yea
Yea: 6, Nay: 0

8.6. Approve Local Substitute Certificates
Approve Local Substitute Certificates Passed with a motion by Charlie McPherson and a second by Amanda Buhr.
Scott Barger: Yea, Amanda Buhr: Yea, Brad Hays: Yea, Jesse Juenemann: Yea, Mike Langan: Yea, Charlie McPherson: Yea
Yea: 6, Nay: 0

9. Accept a donation to the McCook High School Band Department in memory of Karen (Gettman) Lieske.
Accept a donation to the McCook High School Band Department in memory of Karen (Gettman) Lieske. Passed with a motion by Amanda Buhr and a second by Scott Barger.
Scott Barger: Yea, Amanda Buhr: Yea, Brad Hays: Yea, Jesse Juenemann: Yea, Mike Langan: Yea, Charlie McPherson: Yea
Yea: 6, Nay: 0

10. Positive Comments
Scott Barger really appreciated the time and effort put into the 2025-2026 budget. State aid has decreased 7.49% in the last 5 years. We have approved a very conservative budget.
Amanda Buhr gave a positive comment about the bison kids club. It is a great option for our families, and is a well-respected and extremely effective program.
Mike Langan attended the Nebraska state school board association workshop last week in North Platte. (ACE) adverse childhood experiences are real and something that our district deals with every day. He felt the information received was powerful and gives a great look in what we deal with.
Charlie McPherson thanked everyone for the budget planning process. He stated the fact that we were preparing multiple budgets for the bond election.
Quinn Taylor was very grateful for the donation of the band program from alumni.
Jesse Junemann thanked the tech team for all their work on the 1 to 1 program.
Jeff Gross presented the district with the Alicap safety award. He thanked Mr. Curl and the safety team for all their work. The award is the top honor for school safety for schools.
Brad Hays wanted to give recognition to junior high teacher Cory Degnan. Mr. Degnan was recently recognized by the University of Nebraska and Earth Watch for work in the science

fields.
Grant Norgaard recognized Brad Hays who had reached level 5 with the state school board association. This is a great achievement for our district.

11. Adjournment
The meeting ended at 7:00 pm.

12. Items for Review

District Number: 73-0017-000
District Name: MC COOK PUBLIC SCHOOLS
District Phone: (308)345-2510

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	19,825,971
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	19,825,971
Total Allowable Budget Authority	A-780	19,825,971

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	24,220,971
2025/26 Special Grant Funds List	B-110	900,000
2025/26 Special Education Budget of Disbursements & Transfers	B-120	3,495,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	19,825,971
2025/26 Unused Budget Authority	B-150	0

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

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

Additional Budget Authority Approved by Patron

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	35.00
2025/26 Total Allowable Reserves	C-180	8,477,340
2025/26 General Fund Necessary Cash Reserve	C-300	2,565,979
2025/26 Depreciation Fund Total Requirements	C-310	1,317,453
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	3,883,432

Levy Override Approved by Patron

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

Certified Assessed Valuation	B-490	1,123,991,383

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	10,595,153
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	1,130,962
Enter the amount approved by the School Board.	D-140	1,130,962
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	11,726,115
2025/26 Property Tax Request General Fund	D-210	9,710,581
2025/26 Property Tax Request Special Building Fund	D-220	0
2025/26 Total Property Tax Request	D-230	9,710,581
2025/26 Unused Property Tax Request Authority	D-240	2,015,534
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	1,100,000

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

District Number: 73-0017-000
District Name: MC COOK PUBLIC SCHOOLS
District Phone: (308)345-2510

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	900,000

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	7,500
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	275,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	49,000
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	16,500
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	12,000
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	430,000
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	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	25,000
Medicaid in Public Schools (MIPS)	1.365	85,000
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0

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

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

Exclusions listed below require State Board approval

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