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	$ -	$ 11,121,212.00	$ 11,121,212.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 1,161,616.00		$ 1,161,616.00
Special Building Fund	$ -	$ 151,566.00	$ 151,566.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 1,161,616.00	$ 11,272,778.00	$ 12,434,394.00

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

$ 7,555,000.00	Principal
$ 327,693.00	Interest
$ 7,882,693.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,747,758,520

*(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 # 51-0001
Ogallala Public Schools

2025-2026 BUDGET ADOPTED									
	BEGINNING	RESOURCES BEFORE	AND REAL	RESOURCES	BUDGET OF	BUDGET OF	BUDGET OF	CASH RESERVE	REQUIREMENTS
General	12,677,055.00	6,047,154.00	11,010,000.00	17,057,154.00	2,130,000.00	14,927,154.00	17,057,154.00	-	17,057,154.00
Depreciation	1,624,434.00	1,624,434.00		1,624,434.00			1,624,434.00		1,624,434.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	320,815.00	730,815.00		730,815.00			650,000.00	80,815.00	730,815.00
School Nutrition	477,539.00	1,309,539.00		1,309,539.00			1,309,539.00	-	1,309,539.00
Bond	3,219,177.00	3,267,677.00	1,150,000.00	4,417,677.00			4,417,677.00	-	4,417,677.00
Special Building	1,379,431.00	1,395,131.00	150,050.00	1,545,181.00			1,545,181.00		1,545,181.00
Qualified Capital Purpose Undertaking	465,998.00	465,998.00	-	465,998.00			465,998.00	-	465,998.00
Cooperative	-	-		-			-	-	-
Student Fee	58,076.00	58,076.00		58,076.00			58,076.00	-	58,076.00
				-					-
TOTAL ALL FUNDS	20,222,525.00	14,898,824.00	12,310,050.00	27,208,874.00	2,130,000.00	14,927,154.00	27,128,059.00	80,815.00	27,208,874.00

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)	11,010,000.00	1,150,000.00	150,050.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	111,212.00	11,616.00	1,516.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	11,121,212.00	1,161,616.00	151,566.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,239,925.00	$ 650,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,500,000.00	200,000.00	100,000.00	-

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	8,766,281.00	17,723,227.00	9,200,000.00	26,923,227.00	1,968,672.00	12,277,500.00	14,246,172.00	12,677,055.00
Depreciation	1,735,201.00	1,759,640.00		1,759,640.00			135,206.00	1,624,434.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	304,517.00	716,781.00		716,781.00			395,966.00	320,815.00
School Nutrition	307,204.00	1,152,224.00		1,152,224.00			674,685.00	477,539.00
Bond	3,048,599.00	3,243,026.00	1,010,329.00	4,253,355.00			1,034,178.00	3,219,177.00
Special Building	1,270,304.00	1,347,730.00	121,570.00	1,469,300.00			89,869.00	1,379,431.00
Qualified Capital Purpose Undertaking	718,078.00	722,783.00	141,902.00	864,685.00			398,687.00	465,998.00
Cooperative	-	-		-			-	-
Student Fee	82,749.00	97,100.00		97,100.00			39,024.00	58,076.00
				-				-
TOTAL ALL FUNDS	16,232,933.00	26,762,511.00	10,473,801.00	37,236,312.00	1,968,672.00	12,277,500.00	17,013,787.00	20,222,525.00

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	
$	600,000.00

County-District # 51-0001

Ogallala 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	7,815,375.00	14,072,434.00	9,190,130.00	23,262,564.00	1,799,116.00	12,697,167.00	14,496,283.00	8,766,281.00
Depreciation	945,347.00	1,813,891.00		1,813,891.00			78,690.00	1,735,201.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	238,583.00	674,134.00		674,134.00			369,617.00	304,517.00
School Lunch	335,910.00	947,698.00		947,698.00			640,494.00	307,204.00
Bond	2,848,467.00	3,062,465.00	1,017,621.00	4,080,086.00			1,031,487.00	3,048,599.00
Special Building	1,308,903.00	1,363,518.00	174,372.00	1,537,890.00			267,586.00	1,270,304.00
Qualified Capital Purpose Undertaking	639,910.00	713,022.00	400,609.00	1,113,631.00			395,553.00	718,078.00
Cooperative	-	-		-			-	-
Student Fee	69,412.00	82,982.00		82,982.00			233.00	82,749.00
				-				-
TOTAL ALL FUNDS	$ 14,201,907.00	22,730,144.00	10,782,732.00	33,512,876.00	1,799,116.00	12,697,167.00	17,279,943.00	16,232,933.00

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	
$	702,966.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Ogallala Public Schools**
ADDRESS	**801 E. O st**
CITY & ZIP CODE	**Ogallala, 69153**
TELEPHONE	**308-284-4060**
WEBSITE	www.opsd.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Doug Davis	Gene Russel	Gene Russel
TITLE /FIRM NAME	Chairperson	Superintendent	
TELEPHONE	308-284-4060	308-284-4060	
EMAIL ADDRESS	dmrdavis3123@gmail.com	generussel@opsd.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
- [X] Preparer

Ogallala Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 10,909,091.00
*(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

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
22,291,037.00	/	1,605,378,247.00	=	1.39 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.39 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 369,818.18

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 11,278,909.18**
(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) $ 11,272,778.00
(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.

Instructions: This form must include ALL agreements the School is a member of.

Interlocal Agreements are contracts or agreements between two or more subdivisions in
It is the purpose of the Interlocal Cooperation Act to permit local governmental units to make the most efficient use of their taxing authority and other powers by enabling them to cooperate with other localities on a basis of mutual

Example

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	
ABC County, 123 City	7/1/16 to indefinite	911 Dispatching Services	

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Ogallala Public Schools — SUBDIVISION NAME

Keith — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU #16	25-26	PT and OT Services
ALICAP	25-26	Insurance Pool
CJUMP	25-26	Natural Gas Purchasing Pool
City of Ogallala	25-26	School Resource Officer

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Ogallala Public Schools	Keith
SUBDIVISION NAME	COUNTY

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 51-0001

Ogallala 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

Ogallala 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	11,121,212.00	1,161,616.00	151,566.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	1,161,616.00		-
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)**	-	1,161,616.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	11,121,212.00	-	151,566.00	-
14	Assessed Valuation	1,747,758,520	1,747,758,520	1,747,758,520	1,747,758,520
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.636313	0.000000	0.008672	0.000000
16	Total Levy for Compliance	0.644985			

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	$ 11,121,212.00	$ 1,747,758,520	0.636313	
Special Building Fund	$ 151,566.00	$ 1,747,758,520	0.008672	
Bond Fund	$ 1,161,616.00	$ 1,747,758,520	0.066463	
Bond Fund	$ -	$ 1,747,758,520	0.000000	If you have need for separate Bond levies, put amounts in I11 and I12
Bond Fund	$ -	$ 1,747,758,520	0.000000	
QCPUF Fund	$ -	$ 1,747,758,520	0.000000	
QCPUF Fund	$ -	$ 1,747,758,520	0.000000	If you have need for separate QCPUF Fund, put amount in cell I14
	$ -	$ 1,747,758,520	0.000000	
	$ -	$ 1,747,758,520	0.000000	
	$ -	$ 1,747,758,520	0.000000	
	$ -	$ 1,747,758,520	0.000000	
	$ -	$ 1,747,758,520	0.000000	
	$ -	$ 1,747,758.520	0.000000	
Total	$ 12,434,394.00		$ 0.711448	

Must agree to Cover

Notice is hereby given that Ogallala Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 16, 2024 at 5:30 pm at the Prairie View Board Room located at 801 E. O St, Ogallala, 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	$ 177,166.00	$ 177,166.00	**$ 354,332.00**
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)*	$ 30,325.08	$ 30,325.08	$ 60,650.16
• *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*	$ 31,057.20	$ 31,057.20	$ 62,114.40
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,000.00	$ 1,000.00	$ 2,000.00
• *Cell Phone/Internet reimbursement*	$ 600.00	$ 600.00	$ 1,200.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 240,148.28**	**$ 240,148.28**	**$ 480,296.56**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$ 11,121,212.00
Bond Fund:	$ 1,161,616.00
Special Building Fund:	$ 151,566.00
Qualified Capital Purpose Undertaking Fund:	$ -

2. The total assessed value of property differs from last year's total assessed value by 8.87 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 0.691506 per $100 of assessed value.

4. Ogallala Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.711448 per $100 of assessed value.

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

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

Motion by Mary Wilson, seconded by Jim Korth to adopt Resolution #_____.

Voting yes were:	Voting no were:
Jim Korth	
Amanda Christensen	
Tania Berlinger	
Mary Wilson	
Doug Davis	

ABSENT: Tim Ryan

Dated this 15th day of September, 2025

Doug Davis, President

Brenda Foster, Secretary

BOARD RESOLUTION 9-15-25
2025-2026 ADOPTION OF BUDGET FOR
Ogallala Public Schools

WHEREAS, public notice was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the district's Budget for the 2024-2025 school fiscal year for General, Special Building, Depreciation Reserve, Employee Benefit, School Nutrition, School Activity, Bond and Student Fees Funds: and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Ogallala Public Schools (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached; and,

WHEREAS, the Board provided an opportunity to receive comment, information, and evidence from persons in attendance at such Special Hearing; and,

NOW BE IT THEREFORE RESOLVED that the 2025-2026 fiscal year budget be adopted as published and presented:

It is so moved by Amanda Christensen and seconded by Tania Perlinger this 15th day of September, 2025.

Roll call vote as follows:

Mary Wilson	YES	NO
AMANDA CHRISTENSEN	YES	NO
JIM KORTH	YES	NO
DOUG DAVIS	YES	NO
TIM RYAN (ABSENT)	YES	NO
TANIA PERLINGER	YES	NO

The undersigned herewith certifies, as Secretary of the Board of Education of Ogallala Public Schools, that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Secretary Brenda Foster

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Ogallala Public Schools (51-0001) in Keith 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 15 day of September, 2025 at 5:15 o'clock, PM, at 801 E. O St 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	$ 14,496,283.00	$ 14,246,172.00	$ 17,057,154.00	$ -	$ 6,047,154.00	$ 11,121,212.00
Depreciation	$ 78,690.00	$ 135,206.00	$ 1,624,434.00		$ 1,624,434.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 369,617.00	$ 395,966.00	$ 650,000.00	$ 80,815.00	$ 730,815.00	
School Nutrition	$ 640,494.00	$ 674,685.00	$ 1,309,539.00	$ -	$ 1,309,539.00	
Bond	$ 1,031,487.00	$ 1,034,178.00	$ 4,417,677.00	$ -	$ 3,267,677.00	$ 1,161,616.00
Special Building	$ 267,586.00	$ 89,869.00	$ 1,545,181.00		$ 1,395,131.00	$ 151,566.00
Qualified Capital Purpose Undertaking	$ 395,553.00	$ 398,687.00	$ 465,998.00	$ -	$ 465,998.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 233.00	$ 39,024.00	$ 58,076.00	$ -	$ 58,076.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 17,279,943.00	$ 17,013,787.00	$ 27,128,059.00	$ 80,815.00	$ 14,898,824.00	$ 12,434,394.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 1,161,616.00	$ 11,272,778.00	$ 12,434,394.00

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.

Common Questions

How many days must the notice be published prior to the meeting?

Notice must be published 4 days prior to hearing date. State Statute 13-506 states "For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing.

My notice did not get printed, now what do I do?

If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The 4 day rule still applies. If there is not time to publish and hold meeting prior to the September 30 deadline, your budget will be late and you need to submit as soon as possible.

The Board approved a budget different than what was published?

If the Board approves a budget at the meeting that is different than the published information, you must publish a summary of the changes within 20 days after the date the budget is adopted. File your budget timely, and submit publication of summary of changes once that has been published.

Found a calculation error in the budget after it was adopted, now what?

It has been less than 30 days since adoption of the budget:

If the total amount budgeted changes by less than 1% and the property taxes do not increase, you can correct the forms and submit a new version to the Auditor, County Clerk and Dept. of Education. You are not required to hold a hearing or publish the change.

It has been more than 30 days since adoption of the budget:

You must follow the procedures of amending the budget that are found in Statute 13-511. This includes holding a hearing, publication and then filing the new forms with Auditor, County Clerk and Dept. of Education

The County Assessor changes the certified valuation after the budget and tax request has been adopted.

The change causes the levy to exceed the levy limit.

The budget will need to be amended to reduce the property taxes so that the levy limit is not exceeded. Hearing and publication will depend on if it has been less than 30 days after adoption and if total amount budgeted changes by less than 1%.

The change causes the levy to be reduced

The County Board is responsible to set the levy based on the property tax request amount and the valuation, so a change to the valuation will change the levy set, but will not change the amount collected in taxes. Therefore, the budget will not need to be amended.

Can we hold the hearings the same day as the board meeting to approve the budget and tax request?

LB 148 (2020) states the budget hearing must be held separately from regularly scheduled meeting and cannot be limited by time. Nothing indicates the hearing cannot be held the same day as a meeting.

Notice of Special Hearing To Set Final Tax Request

Ogallala Public Schools (51-0001) in Keith 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 15 day of, September 2025 at at the conclusion and adjourment of the preceding budget hearing at 5:15 o'clock PM, at 801 E. O St 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	1,605,378,247	1,747,758,520	9%

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	16,501,537.00	10,757,576.00	0.670096	0.615507	17,057,154.00	11,121,212.00	0.636313	-5%	3%
Bond Fund(s) K - 12	4,290,101.00	1,176,768.00	0.073302	0.067330	4,417,677.00	1,161,616.00	0.066463	-9%	3%
Special Building Fund	1,491,294.00	151,515.00	0.009438	0.008669	1,545,181.00	151,566.00	0.008672	-8%	4%
Qualified Capital Purpose Undertaking Fund K - 12	752,295.00		0.000000	0.000000	465,998.00	-	0.000000	#DIV/0!	-38%
Total	23,035,227.00	12,085,859.00	0.752836	0.691506	23,486,010.00	12,434,394.00	0.711448	-5%	2%

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.

SEE ATTACHED

PUBLISHER'S CERTIFICATE

State of Nebraska }
County of Keith } ss

Susan Corfield being duly sworn, on oath deposes and says that she is the clerk of the Keith County News, a semi-weekly newspaper, printed in whole or in part in an office maintained at Ogallala, in the County of Keith, and State of Nebraska, and that said Keith County News has a bona fide circulation of over three hundred copies each issue, and has been published within said Keith County for fifty-two weeks prior to the publication of the annexed notice: that said Keith County News is a legal newspaper published in conformity with the law, and that the annexed notice has been published one consecutive weeks in said newspaper,

the first publication thereof having been made on the 5th day of September, 20 25

and the last publication on the 5th day of September, 20 25

Susan Corfield

Scribed and sworn to before me this 8th day of September, 20 25

Jeff Headley
Notary Public

Publication Fee $ 500.00

GENERAL NOTARY - State of Nebraska
JEFF HEADLEY
My Comm. Exp. June 29, 2027

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY;
SPECIAL HEARING TO SET FINAL TAX REQUEST; and REGULAR MEETING

Notice is hereby given, in compliance with NEB. REV. STAT. §§ 13-501 to 13-513, that the Ogallala Public Schools Board of Education will meet on September 15th, 2025, at 5:15 p.m. at 801 E. O St (Prairie View 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 hearing shall continue until all attendee testimony has concluded. The budget detail is available at the Superintendent's office 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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Ogallala Public Schools (51-0001) in Keith 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 15 day of September, 2025 at 5:15 o'clock, PM. at 801 E. O St 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	$ 14,496,283.00	$ 14,246,172.00	$ 17,057,154.00	$ -	$ 6,047,154.00	$ 11,121,212.00
Depreciation	$ 78,690.00	$ 135,206.00	$ 1,624,434.00		$ 1,624,434.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 369,617.00	$ 395,966.00	$ 650,000.00	$ 80,815.00	$ 730,815.00	
School Nutrition	$ 640,494.00	$ 674,685.00	$ 1,309,539.00	$ -	$ 1,309,539.00	
Bond	$ 1,031,487.00	$ 1,034,178.00	$ 4,417,677.00	$ -	$ 3,267,677.00	$ 1,161,616.00
Special Building	$ 267,586.00	$ 89,869.00	$ 1,545,181.00		$ 1,395,131.00	$ 151,566.00
Qualified Capital Purpose Undertaking	$ 395,553.00	$ 398,687.00	$ 465,998.00	$ -	$ 465,998.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 233.00	$ 39,024.00	$ 58,076.00	$ -	$ 58,076.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 17,279,943.00	$ 17,013,787.00	$ 27,128,059.00	$ 80,815.00	$ 14,898,824.00	$ 12,434,394.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 1,161,616.00	$ 11,272,778.00	$ 12,434,394.00

Notice is hereby given, in compliance with NEB. REV. STAT. § 77-1632, that the special hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request will commence immediately upon adjournment of the preceding budget hearing.

Notice of Special Hearing To Set Final Tax Request

Ogallala Public Schools (51-0001) in Keith 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 15 day of September 2025 at at the conclusion and adjournment of the preceding budget hearing at 5:15 o'clock PM. at 801 E. O St 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	[illegible]	[illegible]	6%

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2025-2026 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	16,501,537.00	10,752,522.00	0.972094	0.616103	17,057,154.00	11,121,212.00	0.636113	6%	3%
Bond Funds K - 12	3,230,101.00	1,176,766.00	0.173302	0.067310	4,417,677.00	1,161,616.00	0.066463	-4%	3%
Special Building Fund	1,431,294.00	151,515.00	0.020454	0.008684	1,545,181.00	151,566.00	0.008672	-6%	4%
Qualified Capital Purpose Undertaking Fund K - 12	712,245.00		0.000000	0.000000	465,998.00		0.000000	#DIV/0!	34%
Total	21,875,227.00	12,080,803.00	0.762454	0.692104	23,486,010.00	12,434,394.00	0.711446	6%	2%

The regular board meeting of the board of education will commence immediately upon adjournment of the preceding tax request hearing, or at 5:30 p.m., whichever is later. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

Brenda Foster, Secretary
Board of Education

Publish: September 5, 2025.
ZNEZ

School Dist #1

LEGAL NOTICE
NOTICE OF BOARD MEETING
NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE USED TO DETERMINE PROPERTY TAX REQUEST AUTHORITY

Notice is hereby given that the Board of Education of Ogallala School District #1 will hold its Regular Meeting at 5:30 pm on Monday, August 18, 2025, in the District Board Room, 801 East O Street, Ogallala, NE. Among other topics to be discussed, pursuant to Neb. Rev. Stat. § 79-3405, the Board will vote on whether to increase the school district's base growth percentage by up to 6 percent (6%). An agenda for such meeting, kept continuously current, is on file in the office of the Superintendent of Schools, 801 East O Street, Ogallala.

The meeting is open to the public.

Brenda Foster, Secretary
Board of Education

Publish: August 8, 2025.
ZNEZ

PUBLISHER'S CERTIFICATE

State of Nebraska }
County of Keith } ss

Susan Corfield being duly sworn, on oath deposes and says that she is the clerk of the Keith County News, a semi-weekly newspaper, printed in whole or in part in an office maintained at Ogallala, in the County of Keith, and State of Nebraska, and that said Keith County News has a bona fide circulation of over three hundred copies each issue, and has been published within said Keith County for fifty-two weeks prior to the publication of the annexed notice: that said Keith County News is a legal newspaper published in conformity with the law, and that the annexed notice has been published one consecutive weeks in said newspaper,

the first publication thereof having been made on the 8th day of August, 20 25

and the last publication on the 8th day of August, 20 25

Susan Corfield

Scribed and sworn to before me this 11th day of August, 20 25

Jeff Headley
Notary Public

Publication Fee $ 15.47

GENERAL NOTARY - State of Nebraska
JEFF HEADLEY
My Comm. Exp. June 29, 2027

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: OGALLALA SCHOOL DIST 1
C/O GENE RUSSEL
801 EAST O
OGALLALA NE 69153

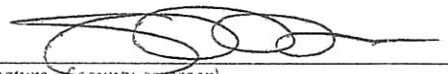
TAXABLE VALUE LOCATED IN THE COUNTY OF KEITH

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]
OGALLALA 1 51-0001	3	51-0001		1,743,165,853	22,106,593	1,601,185,017	1.38

** 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 SHANDRA MCNERNEY, KEITH 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~~)

8·20·25
(date)

CC: County Clerk KEITH 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

71,185,911 Pers Prior
76,078,053 Pers Value

1,529,999,106 Real Prior
1,667,087,800 Real Value

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

TO: OGALLALA SCHOOL DIST 1
C/O GENE RUSSEL
801 EAST O
OGALLALA NE 69153

TAXABLE VALUE LOCATED IN THE COUNTY OF KEITH

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
OGALLALA 1 BOND 2013		51-0001	1,743,165,853

I SHANDRA MCNERNEY, KEITH 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) 8-20-25 *(date)*

CC: County Clerk, KEITH 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
71,185,910 Pers Prior
76,078,053 Pers Value
1,529,999,106 Real Prior
1,667,087,800 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: OGALLALA SCHOOL DISTRICT 1K
ATTN: SUPERINTENDENT
801 E O
OGALLALA NE 69153-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF PERKINS

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
OGALLALA 1 BOND 2013		51-0001	4,592,667

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

Peggy Burton
(signature of county assessor)

8-15-25
(date)

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

1,101,836 Pers Prior
1,286,280 Pers Value

3,091,394 Real Prior
3,306,387 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: OGALLALA SCHOOL DISTRICT 1K
ATTN: SUPERINTENDENT
801 E O
OGALLALA NE 69153-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF PERKINS

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
OGALLALA 1	3	51-0001		4,592,667	184,444	4,193,230	4.40

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

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

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

Peggy Burton
(signature of county assessor)

8-15-25
(date)

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

1,101,836 Pers Prior
1,286,280 Pers Value

3,091,394 Real Prior
3,306,387 Real Value

BOARD OF EDUCATION
OGALLALA SCHOOL DISTRICT #1
September 15, 2025

The Special Budget Hearing of the Board of Education of Ogallala School District #1 was called to order by President Doug Davis at 5:15pm on Monday, September 15, 2025 in the Board Room. Present for the meeting were Board Members Doug Davis, Amanda Christensen, Tania Perlinger, Jim Korth, and Mary Wilson. Tim Ryan was absent. Also present were Superintendent Gene Russel, Board Secretary Brenda Foster, staff members, administrators, and members of the public.

The Pledge of Allegiance was recited. The location of the Open Meetings Law poster and brochures was pointed out to those present. It was noted that the legal notice of the meeting was posted in three public places: City Hall, Adams Bank and Trust, and the United States Post Office and published in the Keith County News.

Jim Korth made a motion to excuse the absence of Tim Ryan, with a second by Mary Wilson. Voting aye: Amanda Christensen, Jim Korth, Mary Wilson, Tania Perlinger, and Doug Davis. Absence excused.

Jim Korth made a motion to open the Special Budget Hearing, seconded by Mary Wilson. Voting aye: Mary Wilson, Tania Perlinger, Amanda Christensen, Jim Korth, and Doug Davis. Absent: Tim Ryan. Meeting opened at 5:15pm. There being no comments from the audience, Mary Wilson made a motion, seconded by Amanda Christensen, to close the Special Budget Hearing. Voting aye: Amanda Christensen, Jim Korth, Mary Wilson, Tania Perlinger, and Doug Davis. Absent: Tim Ryan. Special Budget Hearing closed at 5:17pm.

A motion was made by Tania Perlinger to open the Tax Request Hearing, seconded by Jim Korth. Voting aye: Amanda Christensen, Tania Perlinger, Mary Wilson, Jim Korth, and Doug Davis. Absent: Tim Ryan. Meeting opened at 5:17pm. Hearing no comments, Amanda Christensen made a motion to close the Tax Request Hearing, seconded by Mary Wilson. Voting aye: Tania Perlinger, Jim Korth, Mary Wilson, Amanda Christensen, and Doug Davis. Absent: Tim Ryan. Hearing closed at 5:18 pm.

The Regular Meeting of the Board of Education of Ogallala School District #1 was called to order by President Doug Davis at 5:30 pm on Monday, September 15, 2025 in the Board Room. Present for the meeting were Board Members Mary Wilson, Jim Korth, Tania Perlinger, Amanda Christensen, and Doug Davis. Tim Ryan was absent. Also present were Superintendent Gene Russel, Board Secretary Brenda Foster, staff members, administrators, and members of the public.

The Pledge of Allegiance was recited. The location of the Open Meetings Law poster and brochures was pointed out to those present. It was noted that the legal notice of the meeting was posted in three public places: City Hall, Adams Bank and Trust, and the United States Post Office and published in the Keith County News.

COMMENTS FROM THE AUDIENCE – None

PRESENTATIONS
Nichole Van Winkle was recognized as Teacher of the Month.
Students of the month were: Debahni Gutierrez, Jace Harger, and Connor Bell

CONSENT AGENDA

A motion was made by Mary Wilson and seconded by Tania Perlinger, to approve the consent agenda as presented. Voting Aye: Amanda Christensen, Tania Perlinger, Jim Korth, Mary Wilson, and Doug Davis. Absent: Tim Ryan. Motion carried. The Consent Agenda consists of approval of the agenda for this meeting, approval of the minutes from the August 18, 2025, regular board meeting, minutes from the August 29, 2025, board work session, approval of claims for the General Fund in the amount of $497,701.77, Payroll in the amount of $1,010,080.18, Depreciation Fund in the amount of $144,436.94, and Lunch Fund in the amount of $51,659.46.

ACTION ITEMS

Amanda Christensen made a motion, seconded by Tania Perlinger, to adopt the Resolution for the 2025-26 school term Budget as presented. Voting Aye: Jim Korth, Tania Perlinger, Amanda Christensen, Mary Wilson, and Doug Davis. Absent: Tim Ryan. Motion carried.

A motion was made by Mary Wilson, seconded by Jim Korth, to adopt the Resolution for the 2025-26 School Tax Request. Voting Aye: Jim Korth, Amanda Christensen, Tania Perlinger, Mary Wilson, and Doug Davis. Absent: Tim Ryan. Motion carried.

Jim Korth made a motion to approve the Emergency Operations Plan (EOP) for the 2025-2026 school year, with a second by Tania Perlinger. Voting Aye: Tania Perlinger, Amanda Christensen, Jim Korth, Mary Wilson, and Doug Davis. Absent: Tim Ryan. Motion carried.

Tania Perlinger made a motion, seconded by Mary Wilson, to approve of expanding Ogallala Public Schools pre-school program and to house the program at the Armory Building. Voting aye: Jim Korth, Tania Perlinger, Amanda Christensen, Mary Wilson, and Doug Davis. Absent: Tim Ryan. Motion carried.

DISCUSSION ITEMS

The Board recognized the Ogallala Education Association as the exclusive bargaining agent for certificated teachers for 2026-27 school year.

ADMINISTRATOR REPORTS

Mr. O'Neil reviewed MAPS data. He said they have good benchmarks, and are looking to improve throughout the year. The junior class will have ACT testing on October 14th. Students and parents participated in painting the parking stalls, and it went really well. Absences average 3.8/day, and there have been very few cell phone violations and behavior referrals, so the year is off to a good start.

Mr. O'Neil also relayed Mr. Stokey's report. There is good participation in fall sports, including 24 in Vocal Music! Volleyball will be attending Harvest Festival invitational at Gothenburg on the 19th and 20th, UNK Band Day at UNK for 7th and 8th graders on the 20th, Girls Golf tournament on the 23rd, and Cross Country on the 25th. Mr. O'Neil said that the Kids Zone at OG football games is going great.

Mr. Slama talked about the new reading challenge: Beanstack. Many students are increasing their reading, even at home. He also reviewed MAPS testing results, and is encouraged that the numbers will continue to go up by spring. He thanked the Title team and Mrs. Coggins. School will get out at 1:30pm on Thursday for Ogallala Indian Summer Rendezvous.

Mrs. Lippert mentioned the clubs that students can join to be involved in an activity, such as Builder's Club and the Good Vibes Tribe. She said that the trend is going down with the plan in place to follow up on missing assignments. Focused study hall is well supported.

Mr. Fehr said that the first Parent Information night is Thursday. Life Skills attended the Round Up Rodeo. The SPED department is starting on their Financials. A High Ability Learner (HAL) grant has been completed, and will provide around $30,000.00 in funding.

SUPERINTENDENT REPORT
Mr. Russel reminded the Board that the yearly audit is coming up on October 1st.

UPCOMING MEETINGS
Monday, October 20, 2025, 5:30pm, Regular Board Meeting

ADJOURN
Amanda Christensen made a motion to adjourn, with a second by Mary Wilson. Voting aye: Mary Wilson, Tania Perlinger, Jim Korth, Amanda Christensen, and Doug Davis. Absent: Tim Ryan. Meeting adjourned at 6:14pm.

_____ _____

Brenda Foster, Board Secretary Doug Davis, President

General Fund: 21st Century Equipment, 2,043.85, rep; Ace Quality Farm & Ranch, 1,457.15, sup; AGParts Worldwide, Inc, 2,473.50, tech; ALLO, 4,422.25, phones, internet; Amazon Capital Services, 12,398.59, sup; American Red Cross, 2,813.00, training; Apple Inc., 4,662.00, tech; Carly Armijo, 65.00, reimb. fees; AT&T MOBILITY, 327.40, rapid response; Auxiliary Account, 20.00, sup; Band Shoppe, 136.95, educ. mat; Mike Benoit, 1,228.00, serv; Black Hills Energy, 961.69, utilities; Blick Art Materials, 798.05, educ. mat; Ideal/Bluffs Facility Solutions, 4,226.08, sup; Bomgaars, 303.44, sup; Carolina Biological, 6,093.51, educ. mat; Cash-Wa Distributing Co, 2,039.75, sup; CDW Government, Inc, 2,259.76, tech; Chief Sign Company, LLC, 9,981.25, serv; City Of Ogallala, 1,958.17, utilities; Coach Master's Inc, 10,251.91, inspections, rep; Colonial Research Chemical, 1,725.00, sup; Cornhusker Glass, 1,475.00, rep; Correll Refrigeration, 3,895.00, serv; Culligan, 227.00, water; Dakota Potters Supply, 650.00, educ. mat; Datashield, 135.00, shredding; Samanth Decoste, 62.40, serv; Demco, 1,790.44, sup; Diffit,1,800.00, software lic; D & S Sprinklers, 3,051.56, serv; Eakes Office Solutions,71.61, sup; E-Rate First, LLC, 1,790.32, tech serv; ESU #16, 75.00, workshop; Green Envy, LLC, 2,830.48, serv; Horace Mann Service Corp, 53.00, FSA fees; Hot Lunch, 11,281.00, duty lunches 24-25; Ideal Linen, 296.69, sup; Innovative Office Solutions, 143.40, sup; Keith County News, 213.98, notices, sub; Tracy Kennedy, 570.00, contracted serv; K-Log, Inc.,2,486.22, sup; KSB School Law, 38.50, legal serv; Lawson Products, 474.71, sup; Liberty Hardwoods, Inc, 1,932.00, mat; Lured In, 1,072.76, fuel; Mid-American Research Chemical, 3,047.48, sup; Matheson Tri-Gas Inc, 1,942.81, sup; McGraw Hill, 366.98, educ. mat; MCM Truck Equipment & Repair, 831.16, rep; Jack Mead, 2,131.50, mileage; Mead Lumber, 120.42, sup; Monoprice, 175.48, tech sup; NASB ALICAP, 298,668.00, ins.; Nationwide, 100.00, bond; Navigate360 3,259.24, educ. mat; Nebr. Council of School Admin., 149.00, reg fee; Nebraska PrintWorks, 263.74, mat; Nemo Locksmith Service, 544.00, key serv; NPPD, 19,406.51, util; Newsela, Inc, 3,307.50, software sub; NewzBrain Education, 508.00, educ.mat; NSASSP Region V, 60.00, membership; NSASSP Region V, 60.00, membership; NWEA, 3,767.50, educ. mat; Office Service, 1,332.68, serv./sup; Ogallala Medical Center, 80.00, testing; Ogallala Plumbing, 923.49, serv.; One Source, 427.45, background checks; O'Reilly Auto Parts, 350.48, sup; Ashlynn Orr, 25.00, reimb. fees; Pine Cove Consulting, 1,437.65, tech; Pinnacle Bank - Visa (MC), 5,266.72, educ mat/sup; Pinnacle Bank - Visa (TR), 4,716.83, travel; Planbook Inc. 416.00, mat; Plumber One, 5,526.04, serv; Prestige Group Inc, 4,100.00, bus lease; Presto X, 376.20, serv; Quadient Leasing, 1,104.66, postage machine; Jessica Rasby, 148.25, reimb; Really Good Stuff, 820.65, educ. mat; Really Great Reading Company, LLC, 7,057.50, educ. mat; Safeway, 92.51, sup; Sapp Bros. Inc – Ogallala, 394.13, diesel; Springer's Appliance, 879.00, sup; Supreme School Supply, 88.41, educ mat; T & A Alignment, 1,016.66, rep; T & K Tire (T&C Service), 1,361.99, serv; Rozanne Tuttle, 42.95, reimb; University of Oregon, 1,200.00, software; Verizon Wireless, 114.77, phones; Waste Connections of Neb, Inc., 2,667.13, trash; Ogallala Watering Hole, 1,698.26, fuel; Wells Fargo Vendor Financial Services, 1,526.76, printer leases; Western Resources Group Inc, 320.00, recycling; Wolf Auto, 457.96, rep; Dylon Zink, 3,906.00, tuition; Zoro Tools, Inc., 53.95, parts.
Payroll: Adams Bank & Trust, 722.64, HSA contrib; AFLAC, 1,615.59, ins; BCBS of NE, 182,656.58, health ins; Colonial Life, 259.51, ins; Horace Mann, 1,723.54, ins & 403b; IRS – EFTPS, 148,986.28, FICA and W/H; Liberty National Life, 117.77, ins; Madison National Life Ins, 3,874.16, disb ins; Matrix Trust (DEN), 3,079.18, 403b; Minnesota Life Ins, 870.40, life ins; NE Child

Support, 275.00, child support; NE Dept of Revenue, 21,211.39, NE WH; NE School Retirement, 107,850.91, retirement; Ogallala Public Schools, 7,476.62, flex accounts; Pinnacle Bank, 8,270.96, HSA contrib; Pioneer Credit Recovery, 393.75, garnishment; Vision Care Direct, 2,032.32, vision plan. **Depreciation:** Chief Sign Company, 1378.30, serv; Lincoln Industries, 55,000.00, scoreboard; Mechanical Sales Inc, 75,394.02, repairs; School Outfitters, 12,664.62, trophy cases. **Hot Lunch:** Lunchtime Solutions, 39,934.21, meals; OPSD, 11,281.00, duty meals; OPSD, 416.26, cashier; Ace Hardware, 27.99, supplies.

BOARD OF EDUCATION
OGALLALA SCHOOL DISTRICT #1
August 18, 2025

The Regular Meeting of the Board of Education of Ogallala School District #1 was called to order by President Doug Davis at 5:30 pm on Monday, August 18, 2025 in the Board Room. Present for the meeting were Board Members Mary Wilson, Jim Korth, Tim Ryan, Tania Perlinger, Amanda Christensen, and Doug Davis. Also present were Superintendent Gene Russel, Board Secretary Brenda Foster, staff members, administrators, and members of the public.

The Pledge of Allegiance was recited. The location of the Open Meetings Law poster and brochures was pointed out to those present. It was noted that the legal notice of the meeting was posted in three public places: City Hall, Adams Bank and Trust, and the United States Post Office and published in the Keith County News.

COMMENTS FROM THE AUDIENCE -Pam Abbott with the Keith County Foundation Fund gave encouragement and support concerning the potential preschool expansion project, stating that it is a smart investment for the future of the community. Ken Snyder, representing Keith County Community for Kids, agreed with Pam's comments and added that it would be fiscally responsible to help the early childhood population to catch up before entering kindergarten.

CONSENT AGENDA
A motion was made by Amanda Christensen and seconded by Tim Ryan, to approve the consent agenda as presented. Voting Aye: Tim Ryan, Mary Wilson, Amanda Christensen, Jim Korth, Tania Perlinger, and Doug Davis. Motion carried. The Consent Agenda consists of approval of the agenda for this meeting, approval of the minutes from the July 21, 2025, regular board meeting, approval of claims for the General Fund in the amount of $344,709.92, Payroll in the amount of $925,749.59, Depreciation Fund in the amount of $7,688.00, and Hot Lunch Fund in the amount of $8,231.10.

ACTION ITEMS
Tim Ryan made a motion, with a second by Mary Wilson, to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to six percent (6%). Voting Aye: Amanda Christensen, Tim Ryan, Tania Perlinger, Jim Korth, Mary Wilson, and Doug Davis. Motion carried.

A motion was made by Tania Perlinger, seconded by Jim Korth, to adopt a resolution for Option Enrollment. Voting Aye: Amanda Christensen, Mary Wilson, Tim Ryan, Jim Korth, Tania Perlinger, and Doug Davis. Motion carried.

DISCUSSION ITEMS – Superintendent Russel gave an update on the preschool expansion project. He said that the KCFF is willing to invest $200,000.00 in the project. Information has come in regarding the modifications needed to the Armory building which may bring down the start up costs. There has already been interest expressed by quality early childhood educators. There will be a public meeting on Tuesday evening in an effort to get community feedback.

ADMINISTRATOR REPORTS
Mr. O'Neil welcomed the two new secretaries, and Mr. Stokey in his new role as AD. He thanked Mr. Cobaugh and the maintenance staff for all their hard work over the summer with the upgrades and

renovations. There has been a lot of excitement generated, and Tim Ryan acknowledged that staff members have mentioned that the 'mood' is great and seems different that previous years. Seniors will be painting their parking stalls on Sunday. Designs must be approved by administrators.
Mr. Stokey said this is the second week of fall practice. Last Friday was the first ever media day, and they will work on scheduling another one for winter sports. The new LED scoreboards are up at PV, and the old ones have been relocated to the Auditorium.
Mr. Fehr reported that he completed a training session over the summer, and he is now qualified to provide certain training to his staff, instead of having to use ESU. He is glad to now have in house staff for SLP and Psychology services. He expounded more on the reasons to expand the preschool, stating that in the long run it helps to make the students more confident and workforce ready.
Mrs. Lippert is implementing a Focused Study Hall program aimed at encouraging students to have more ownership of their assignments. Students will turn in cell phones upon entering the school each day, which has already resulted in more interaction, engagement, and game playing with each other.
Mr. Slama said that he is much more comfortable going into his second year. He gave praise to his staff for their hard work getting ready for the school year, and to Mrs. Fehr for jumping right in as the new Assistant Principal. He said it was nice to see a plan come together. PVE is starting assessments right away, in order to get benchmark scores early.
Mr. Cobaugh appreciated the help from the admin team over the summer with some of the projects at OHS. He is having the old Aud scoreboards spruced up to get them more marketable, and then will see about selling them. There are still some A/C issues at OHS that are being addressed.

SUPERINTENDENT REPORT
Mr. Russel spoke more about the PV Scoreboard project. Some of the sponsors have pledged to donate in three yearly installments. The Activities Department will also work on advertising, which will generate ongoing revenue. His theme for this year is "Excellence Through Effort".
Doug Davis said that the Board sponsored staff picnic was a success, and it seemed like everyone had a good time.

UPCOMING MEETINGS
Friday, August 29, 2025, 12:00pm, Budget Workshop
Monday, September 15, 2025, 5:30pm, Regular Board Meeting
TBD: Special Meeting, Budget Hearing

ADJOURN
Tim Ryan made a motion to adjourn, with a second by Mary Wilson. Voting aye: Jim Korth, Amanda Christensen, Tim Ryan, Tania Perlinger, Mary Wilson, and Doug Davis. Meeting adjourned at 6:24pm.

Brenda Foster, Board Secretary

Doug Davis, President

General Fund: Ace Quality Farm & Ranch, 2,818.15, sup; Activities Fund 50,000.00, transfer; ALLO, 1,229.11, phone; Amazon, 4,543.82, sup/mat; AT&T MOBILITY, 327.40, Rapid Response; Auxiliary Account, 106.79, reimb; Arionna Beisner, 3,976.00, tuition reimb; BIO Corporation, 300.66, educ. mat; Black Hills Energy, 1,112.03, utilities; Bomgaars, 41.68, sup; Cash-Wa 2,039.75, sup; CDW Government, Inc, 4,417.79, tech; CenturyLink, 2,956.64, phone; City Of Ogallala, 1,693.92, utilities; CNA Surety, 100.00, bond; Correll Refrigeration, 834.00, rep; Culligan, 159.50, water; Cummins Sales & Service, 792.60, rep; Dads of Great Students LLC, 497.00, mat; Datashield, 27.00, service; Depreciation Fund, 74,450.00, transfer; ESGI, 3,250.00, software lic; ESUCC, 4,173.00, educ. tech; Green Envy, 1,701.06, serv; Hal Leonard LLC, 385.85, educ.mat; Holiday Inn Kearney, 3,358.80, lodging; Horace Mann Service Corporation, 53.00, fees; Humanex Ventures, 3,150.00, conf; HWM, 595.00, sup; Ideal Linen,

188.20, sup; IMAGINE LEARNING, 8,700.00, software; Inland Truck, 11,363.55, serv/rep; Innovative Office Solutions, 13,859.96, educ. mat; IXL LEARNING, 17,681.25, educ. software; JJPratt Enterprises, 5,450.00, serv; Jennifer Jones, 461 .89, reimb; Jostens, Inc, 19.95, diploma; Journey Ed.com, Inc., 500.00, tech lic; Keith County News, 356.62, notices; Kenfield Electric, 10,397.57, serv; K-Log, Inc. ,1,214.50, sup; KSB School Law, 172.00, serv; Lab-Aides, 125.16, educ. mat.; Kylee Leman, 108.13, reimb; Lured In, 64.92, fuel; Mark's Plumbing Parts, 271 .83, sup; Matheson Tri-Gas Inc, 1,880.54, sup; MCM Truck Equipment & Repair, 7,016.55, inspections; Menards, 43.00, sup; Midwest Bus Repair 1,315.00, serv; Molly Hawkins House, 695.36, educ. mat; Monoprice, 523.63, tech sup; MRG Hauff, 167.43, sup; Nebraska/Central Equipment, 207.58, parts; Nebraska PrintWorks, 468.60, sup; Nebraska Scientific, 425.66, educ. mat.; NE State Fire Marshal/Elevator Division, 240.00, serv; NPPD, 17,285.85, util; NE Safety Center, 250.00, training; Office Service, 1,939.52, sup; One Source, 372.45, background checks; On To College, 4,850.00, software; Pine Cove Consulting, 11,921 .96, tech; Pinnacle Bank Visa (MC), 3,685.87, sup; Pinnacle Bank Visa (Tr), 1,041.88, travel; Plumber One, 8,995.66, serv; Presto X, 376.20, serv; Pro-Ed, Inc, 255.20, mat; Quadient Finance, 2,000.00, postage; Quick Electric, 160.00, rep; Really Good Stuff LLC 88.75, educ. mat; Safeway, 129.36, sup; Ethan Schilz, 2,638.85, tuition; Scholastic Inc, 1,975.00, educ. mat; Siemens, 2,656.00, tech; SKYKIT, 1,548.00, educ. tech; Smart Pass, 1,288.80, educ. tech; STAPLES, 5,434.06, sup; T & A Alignment, 703.09, rep; T & K Tire, 4,228.59, serv; Teaching Strategies, LLC, 739.75, software; Unitech, Inc, 5,375.00, serv; Verizon, 114.89, phones; Waste Connections, 2,693.13, trash; Ogallala Watering Hole, 847.37, fuel; Wells Fargo Vendor Fin. Services, 1,526.76, printer leasing; WRG, 220.00, cardboard; Wolf Auto 705.35, serv; WPCI, 70.00, drug screen; Yanda's, 797.15, sup; Zoobean, Inc, 4,786.00, educ. mat. **Payroll:** Adams Bank & Trust, 685.06, HSA contrib; AFLAC, 1,798.34, ins; BCBS of NE, 168,207.01, health ins; Colonial Life, 169.90, ins; Horace Mann, 962.97, ins & 403b; IRS – EFTPS, 146,508.28, FICA and W/H; Liberty National Life, 85.37, ins; Madison National Life Ins, 3,102.28, disb ins; Matrix Trust (DEN), 3,126.40, 403b; Minnesota Life Ins, 794.70, life ins; NE Child Support, 275.00, child support; NE Dept of Revenue, 20,927.75, NE WH; NE School Retirement, 104,096.71, retirement; Ogallala Public Schools, 5,562.45, flex accounts; Pinnacle Bank, 7,305.54, HSA contrib; Pioneer Credit Recovery, 135.68, garnishment; Vision Care Direct, 1,834.64, vision plan. **Depreciation:** A & B Rental, 7,000.00, equip.; SportBoardz, 688.00, record boards; **Hot Lunch:** Lunchtime Solutions, 7,909.06, meals; Keith County News, 250.00, notices; OPSD, 72.04, cashier.

District Number: 51-0001-000
District Name: OGALLALA PUBLIC SCHOOLS
District Phone: (308)284-4060

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

Certified Budget Authority	A-101	14,927,154
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	14,927,154
Total Allowable Budget Authority	A-780	14,927,154

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

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.

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

2025/26 General Fund Budget of Disbursements & Transfers	B-100	17,057,154
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	2,130,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	14,927,154
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	5,970,004
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	1,624,434
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,624,434

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	1,747,758,520

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	11,991,774
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	891,102
Enter the amount approved by the School Board.	D-140	891,102
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	12,882,876
2025/26 Property Tax Request General Fund	D-210	11,121,212
2025/26 Property Tax Request Special Building Fund	D-220	151,566
2025/26 Total Property Tax Request	D-230	11,272,778
2025/26 Unused Property Tax Request Authority	D-240	1,610,098
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	1,239,925

Recalculates LC-2 after making changes

Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)*

Submit completed LC-2 to NDE.

Upload your Budget Documentation on the next screen.

Mailed or emailed budgets will not be accepted by NDE.

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