Amended 8/10/2026

2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 61-0049 Class #: 3

Palmer Public School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Merrick 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	$ -	$ 3,013,276.00	$ 3,013,276.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 146,344.00	$ 146,344.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 16,865.00	$ 16,865.00
Total All Funds	$ -	$ 3,176,485.00	$ 3,176,485.00

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

$ 25,000.00	Principal
$ 519.00	Interest
$ 25,519.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 393,246,000

*(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

Amended 8/10/2026

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 61-0049
Palmer Public School

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	2,807,901.00	4,791,601.00	2,983,143.00	7,774,744.00	719,095.00	5,173,413.00	5,892,508.00	1,882,236.00	7,774,744.00
Depreciation	755,791.00	755,791.00		755,791.00			755,791.00		755,791.00
Employee Benefit	5,215.00	5,215.00		5,215.00			5,215.00	-	5,215.00
Contingency	-	-		-			-		-
Activities	64,332.00	510,000 360,750.00		510,000 360,750.00			510,000 360,750.00	-	510,000 360,750.00
School Nutrition	31,272.00	313,000 295,922.00		313,000 295,922.00			313,000 295,922.00	-	313,000 295,922.00
Bond	-	-	-	-			-	-	-
Special Building	327,920.00	327,920.00	144,881.00	472,801.00			472,801.00		472,801.00
Qualified Capital Purpose Undertaking	8,824.00	8,824.00	16,696.00	25,520.00			25,520.00	-	25,520.00
Cooperative	95,762.00	123,762.00		123,762.00			123,762.00	-	123,762.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	4,097,017.00	6,669,705.00 6,836,113	3,144,720.00	9,814,586.00 9,980,833	719,095.00	5,173,413.00	7,932,269.00 8,098,597	1,882,236.00	9,814,586.00 9,980,833

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)	2,983,143.00	-	144,881.00	16,696.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	30,133.00	-	1,463.00	169.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,013,276.00	-	146,344.00	16,865.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,654,077.00	$ 96,000.00

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

County-District # 61-0049

Palmer Public School

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	2,199,223.00	6,131,215.00	2,147,064.00	8,278,279.00	653,723.00	4,816,655.00	5,470,378.00	2,807,901.00
Depreciation	904,855.00	904,855.00		904,855.00			149,064.00	755,791.00
Employee Benefit	5,215.00	5,215.00		5,215.00			-	5,215.00
Contingency	-	-		-			-	-
Activities	80,180.00	366,609.00		366,609.00			302,277.00	64,332.00
School Nutrition	95,563.00	306,459.00		306,459.00			275,187.00	31,272.00
Bond	-	-	-	-			-	-
Special Building	230,369.00	230,369.00	97,551.00	327,920.00			-	327,920.00
Qualified Capital Purpose Undertaking	47,658.00	47,658.00	23,698.00	71,356.00			62,532.00	8,824.00
Cooperative	74,044.00	130,044.00		130,044.00			34,282.00	95,762.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,637,107.00	8,122,424.00	2,268,313.00	10,390,737.00	653,723.00	4,816,655.00	6,293,720.00	4,097,017.00

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	
$	113,596.00

County-District # 61-0049

Palmer Public School

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,348,654.00	5,140,474.00	2,478,120.00	7,618,594.00	667,760.00	4,751,611.00	5,419,371.00	2,199,223.00
Depreciation	822,015.00	1,030,691.00		1,030,691.00			125,836.00	904,855.00
Employee Benefit	5,215.00	5,215.00		5,215.00			-	5,215.00
Contingency	-	-		-			-	-
Activities	80,540.00	404,196.00		404,196.00			324,016.00	80,180.00
School Lunch	132,138.00	371,652.00		371,652.00			276,089.00	95,563.00
Bond	-	-	-	-			-	-
Special Building	44,455.00	66,949.00	163,420.00	230,369.00			-	230,369.00
Qualified Capital Purpose Undertaking	88,118.00	89,722.00	21,860.00	111,582.00			63,924.00	47,658.00
Cooperative	82,644.00	110,844.00		110,844.00			36,800.00	74,044.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 3,603,779.00	7,219,743.00	2,663,400.00	9,883,143.00	667,760.00	4,751,611.00	6,246,036.00	3,637,107.00

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	
$	116,982.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Dr. Joel Bohlken**
ADDRESS	**202 Commercial St**
CITY & ZIP CODE	**Palmer 68864**
TELEPHONE	**308-894-9053**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kathy Wolfe	Joel Bohlken	Joel Bohlken
TITLE /FIRM NAME	Chairperson		
TELEPHONE			
EMAIL ADDRESS			

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

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

Palmer Public School

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,161,984.00
*(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

2,712,355.00	/	355,739,416.00	=	0.76 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.76 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 87,270.76

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,249,254.76**
(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) $ 3,176,485.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 61-0049

Palmer Public School

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**	$ 61,800.00
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 23,559.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 85,359.00

Palmer Public School
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	3,013,276.00	-	148,344.00	16,865.00
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)	3,013,276.00	-	148,344.00	16,865.00
14	Assessed Valuation	393,246,000	393,246,000	393,246,000	393,246,000
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.766257	0.000000	0.037214	0.004289
16	Total Levy for Compliance	0.807760			

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	$ 3,013,276.00	$ 393,246,000	0.766257
Special Building Fund	$ 148,344.00	$ 393,246,000	0.037214
Bond Fund	$ -	$ 393,246,000	0.000000
Bond Fund	$ -	$ 393,246,000	0.000000
Bond Fund	$ -	$ 393,246,000	0.000000
QCPUF Fund	$ 16,865.00	$ 393,246,000	0.004289
QCPUF Fund	$ -	$ 393,246,000	0.000000
	$ -	$ 393,246,000	0.000000
	$ -	$ 393,246,000	0.000000
	$ -	$ 393,246,000	0.000000
	$ -	$ 393,246,000	0.000000
	$ -	$ 393,246,000	0.000000
	$ -	$ 393,246,000	0.000000
Total	$ 3,176,485.00		$ 0.807760

Must agree to Cover

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Palmer Public School — SUBDIVISION NAME

Merrick — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Anselmo-Merna, Elba, Fullerton, Sandhills, Palmer	2024-25	Spanish Distance Learning Consortium

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

PALMER PUBLIC SCHOOLS

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF MERRICK

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
PALMER 49	3	61-0049	0	237,789,520	1,104,113	221,146,049	0.50

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

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

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

Jen Myers
(signature of county assessor)

8-1225
(date)

CC: County Clerk, MERRICK County

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

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

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

Assessor's Use Only

10,519,651 Pers Prior
9,227,667 Pers Value

210,626,398 Real Prior
228,561,853 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: PALMER PUBLIC SCHOOL
PO BOX 248
PALMER NE 68864-0248

TAXABLE VALUE LOCATED IN THE COUNTY OF HOWARD

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ª
SCH DIST 49M	3	61-0049		58,313,909	556,230	51,461,749	1.08

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

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

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

(signature of county assessor) — 8/14/25 *(date)*

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

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

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

Assessor's Use Only

1,874,644 Pers Prior
2,237,034 Pers Value

49,587,105 Real Prior
56,076,875 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

PALMER SCH #49

Amended 8-19-25

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF NANCE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
PALMER SCH #M49	3	61-0049		97,142,571	1,052,012	83,131,618	1.27

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

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

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

Megan Zoucha
(signature of county assessor)

8-19-25
(date)

NANCE COUNTY ASSESSOR Seal NEBRASKA

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

2,878,527 Pers Prior
3,930,539 Pers Value

80,253,091 Real Prior
93,212,032 Real Value

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

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

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	0

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

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 149,332.00		**$ 149,332.00**
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)*	$ 30,335.00		$ 30,335.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	$ 26,665.00		$ 26,665.00
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 350.00		$ 350.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 206,682.00**	**$ -**	**$ 206,682.00**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 1

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

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

General Fund:	$	3,013,276.00
Bond Fund:	$	-
Special Building Fund:	$	146,344.00
Qualified Capital Purpose Undertaking Fund:	$	16,865.00

2. The total assessed value of property differs from last year's total assessed value by 10.54 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 0.804073 per $100 of assessed value.

4. Palmer Public School proposes to adopt a property tax request that will cause its tax rate to be 0.80776 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 Friedrichsen, seconded by Valasek to adopt Resolution # 1.

Voting yes were:	Voting no were:
Friedrichsen	
Valasek	
Weller	
Wolfe	
Shotkoski	
Hake	

Dated this 8 day of Sept., 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Palmer Public School (61-0049) in Merrick County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8th day of September, 2025 at 7:00 o'clock, p.m., at Conference room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 5,419,371.00	$ 5,470,378.00	$ 5,892,508.00	$ 1,882,236.00	$ 4,791,601.00	$ 3,013,276.00
Depreciation	$ 125,836.00	$ 149,064.00	$ 755,791.00		$ 755,791.00	
Employee Benefit	$ -	$ -	$ 5,215.00	$ -	$ 5,215.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 324,016.00	$ 302,277.00	$ 360,750.00	$ -	$ 360,750.00	
School Nutrition	$ 276,089.00	$ 275,187.00	$ 295,922.00	$ -	$ 295,922.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ -	$ -	$ 472,801.00		$ 327,920.00	$ 146,344.00
Qualified Capital Purpose Undertaking	$ 63,924.00	$ 62,532.00	$ 25,520.00	$ -	$ 8,824.00	$ 16,865.00
Cooperative	$ 36,800.00	$ 34,282.00	$ 123,762.00	$ -	$ 123,762.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,246,036.00	$ 6,293,720.00	$ 7,932,269.00	$ 1,882,236.00	$ 6,669,785.00	$ 3,176,485.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,176,485.00	$ 3,176,485.00

Notice of Special Hearing To Set Final Tax Request

Palmer Public School (61-0049) in Merrick 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 8th day of, September 2025 at 7:05 o'clock p.m., at Conference 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	355,739,416	393,246,000	10.5%

	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	5,805,427.00	3,095,319.00	0.870109	0.787120	5,892,508.00	3,013,276.00	0.766257	-12%	1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	236,993.00	52,061.00	0.014635	0.013239	472,801.00	146,344.00	0.037214	154%	99%
Qualified Capital Purpose Undertaking Fund K - 12	88,010.00	14,604.00	0.004105	0.003714	25,520.00	16,865.00	0.004289	4%	-71%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	6,130,430.00	3,161,984.00	0.888848	0.804073	6,390,829.00	3,176,485.00	0.807760	-9%	4%

Certificate of Publication

State of Nebraska
Merrick County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Palmer Journal, a weekly newspaper published at Palmer, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than three hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 4th day of September, 2025.

Michael Happ, Publisher

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

Notary Public

My commission expires May 18, 2027.

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

No. of Lines:____; Publication Fee: $28.75

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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	$ -	$ -	$ -	$ -	$ -	
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ZNEZ

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ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Palmer Public School (61-0049) in Merrick County, Nebraska

Board of Education Regular Meeting
Monday, September 8, 2025 7:00 PM
Palmer Schools, Conference Room
202 Commercial Street
Palmer, NE 68864

Attendance Taken at 7:00 PM.

Brian Friedrichsen:	Present
Daniel Hake:	Present
Heather Shotkoski:	Present
Justin Valasek:	Present
Todd Weller:	Present
Kathy Wolfe:	Present

1. Call to Order
Motion to call meeting to order at 7:00 p.m. passed with a motion by Todd Weller and a second by Brian Friedrichsen.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

1.1. Declaration of Legal Meeting

1.2. Open meetings law is posted in Board Room

1.3. Notice of Public Meeting, Posted
Meeting notice published in the Palmer Journal 9/4/25.

1.4. Act on Absent Members (if any)

2. Open 2025-26 budget hearing and budget summary
Motion to open hearing passed with a motion by Todd Weller and a second by Daniel Hake.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

2.1. Public comment

2.2. Close Hearing
Motion to close hearing passed with a motion by Heather Shotkoski and a second by Justin Valasek.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

3. Open 2025-26 special hearing to set final tax request
Motion to open hearing passed with a motion by Brian Friedrichsen and a second by Heather Shotkoski.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd

Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

3.1. Public Hearing

3.2. Close Hearing
Motion to close hearing passed with a motion by Daniel Hake and a second by Brian Friedrichsen.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

4. Welcome Visitors and Guests
Students-Uriel G.: Sports update, FFA activities, House of Virtus leading. Kendrick G.: 4th grade environmental day at Bader Park. PEA-Mrs. Sake: State Fair marching, choir going well. Mrs. Hinrichs: 22 in 2nd grade, MAPs testing with several HAL qualified, 23 in HS VB.

5. Consent Agenda
Motion to approve consent agenda items passed with a motion by Daniel Hake and a second by Heather Shotkoski.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

5.1. Approval of Agenda

5.2. Treasurer's Report

5.3. Minutes of previous board meeting(s) (corrections to minutes as presented)

6. Claims

6.1. General Fund
Motion to approve the claims passed with a motion by Daniel Hake and a second by Justin Valasek.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

AMAZON CAPITAL SERVICES	778.35
AMPLIFY EDUCATION, INC.	223.44
APPLE INC.	329.00
APPLIED CONNECTIVE TECHNOLOGIES	335.00
BLACK HILLS ENERGY	462.04
BLAUHORN, KRISTI	58.49
CLEARFLY	373.40
COMPUTER HARDWARE INC.	2,203.00
CULLIGAN	214.40
DOBSON, KAYLA	132.93
EAKES OFFICE SOLUTIONS	122.04

ESU 7	26.30
FIREHOUSE REPAIR LLC	7,004.09
GIBBS SMITH EDUCATION	296.73
HEARTLAND DISPOSAL R/O	676.76
HOMETOWN LEASING	226.02
HOWARD COUNTY MEDICAL CENTER	3,450.00
IRON MOUNTAIN	248.82
ISLAND SUPPLY WELDING CO	19.84
JOHNNY'S LOCK & KEY SHOP	283.00
JW PEPPER & SON, INC.	50.00
Mcllnay & Company	745.59
MISTER B'S TEES	3,388.00
NASB	623.00
NEBRASKA FIRE SPRINKLER	450.00
NWEA	1,676.00
ONE SOURCE	88.00
PALMER JOURNAL	135.34
PALMER SERVICE CENTER	3,394.89
PRESTOX	76.52
REED'S DO IT BEST	1,426.98
RON'S MUSIC	380.65
SOUTHERN PUBLIC POWER DISTRICT	6,749.68
TAESE/USU	900.00
TIME MANAGEMENT SYSTEMS, INC.	116.25
UNITED STATES TREASURY	164.81
WAGEWORKS, INC.	125.00
YOUNGER ELECTRIC	2,201.50
Fund Number	40,155.86
Checking Account ID	40,155.86

6.2. Other Funds

6.3. Board Member Claim (if any)

7. Reports

7.1. Property Tax Report

7.2. Principals' Reports
Mrs. Loeffelbein: Assessments/IRIPs, Field Trips, NDE.
Mrs. Reimers: ESU 7 Cohort, NALCD Cohort & Fall Activities, Tiger Tuesdays, STUCO spirit awards.

7.3. Superintendent's Report

Dr. Bohlken: NASB Area Meeting, teacher inservice, CIP Committee meeting, State Conference registration, upcoming events.

8. Special Recognition
Motion to recognize those mentioned passed with a motion by Heather Shotkoski and a second by Brian Friedrichsen.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0
Students with 100% attendance at summer weights: Kinren E, Owen S, Peyton B, Kaylah F, Kellsie F, Leah G, Micah R. FFA National 2-Star Chapter. Brynlea F and Paige L National Anthem singing at Saltdogs game. Kynsley G National Anthem singing at State Fair, NMEA High School Participation Award in Music for the 4th year in a row - 58% of students enrolled in band and/or choir.

9. Public Input and Communication

10. Items of Business

10.1. Consider, discuss, take necessary action on 2025-26 budget (702.03)
Motion to approve 2025-26 budget passed with a motion by Brian Friedrichsen and a second by Heather Shotkoski.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

10.2. Consider, discuss, take necessary action on 2025-26 FY tax request (702.03)
Motion to approve 2025-26 tax request passed with a motion by Brian Friedrichsen and a second by Justin Valasek.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

10.3. Consider, discuss, take necessary action on sidewalk bids
Motion to approve bid from Diamond Engineering passed with a motion by Todd Weller and a second by Brian Friedrichsen.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

10.4. Consider, discuss, take necessary action to review/revise Policies 802.01, 802.04, 802.07, 804.01, 804.02, 804.03, 805.01 (BP205.03)
Motion to approve policies as reviewed passed with a motion by Brian Friedrichsen and a second by Daniel Hake.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

11. Pending or Future Agenda Items

11.1. Distribute superintendent evaluation form

11.2. Negotiations begin on or before November 1

11.3. NSCAS assessment report

11.4. Program/Grade Capacity Resolution for the ensuing year

12. Adjourn
Motion to adjourn 7:57 p.m. passed with a motion by Daniel Hake and a second by Brian Friedrichsen.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

_____
Board President

_____
Board Secretary

District Number: 61-0049-000
District Name: PALMER PUBLIC SCHOOLS
District Phone: (308)894-3065

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

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	5,419,771
Access to Prior Year's Unused Budget Authority [Maximum Amount: $95,357]	A-355	95,357
Total Adjusted Budget Authority	A-361	5,515,128
Total Allowable Budget Authority	A-780	5,515,128

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	5,892,508
2025/26 Special Grant Funds List	B-110	138,500
2025/26 Special Education Budget of Disbursements & Transfers	B-120	719,095
2025/26 General Fund Lid Exclusions	B-130	85,359
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,949,554
2025/26 Unused Budget Authority	B-150	565,574

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	3,486,542
2025/26 General Fund Expenditure Growth	B-162	95,357
Adjusted Unused Budget Authority	B-165	3,391,185
2025/26 Unused Budget Authority	B-170	565,574
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	3,956,759

Additional Budget Authority Approved by Patron

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

2025/26 Section C: Allowable Reserves and Total Reserves		
2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	2,651,629
2025/26 General Fund Necessary Cash Reserve	C-300	1,882,236
2025/26 Depreciation Fund Total Requirements	C-310	755,791
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,638,027

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	393,246,000

2025/26 Section D: Property Tax Request Authority		
2025/26 Property Tax Request Authority	D-110	3,757,286
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	3,757,286
2025/26 Property Tax Request General Fund	D-210	3,013,276
2025/26 Property Tax Request Special Building Fund	D-220	146,344
2025/26 Total Property Tax Request	D-230	3,159,620
2025/26 Unused Property Tax Request Authority	D-240	597,666

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	0

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: 61-0049-000
District Name: PALMER PUBLIC SCHOOLS
District Phone: (308)894-3065

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	138,500

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

Print Grants

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

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	2,000
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	10,000
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	9,000
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	50,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	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	3,000
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	0
Idea Part C - Planning Region Team	1.307	0
IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	54,000
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0

Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	2,000
Medicaid in Public Schools (MIPS)	1.365	1,000
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

NOTICE OF HEARING TO AMEND THE BUDGET FOR 2025-2026

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 13-511, that the Palmer School Board will meet on the 10th day of August, at 7 o'clock at the Palmer School conference room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget which was originally adopted on the 8th day of September, 2025. Due to unforeseen circumstances, actual expenditures for the current fiscal year will exceed budgeted expenditures in the Activities and Nutrition Funds unless the current fiscal year budget of expenditures is revised $166,328 for grant expenditures and increased operating costs. The originally adopted budget of expenditures cannot be reduced during the remainder of the current fiscal year to meet the need for additional money because only necessary expenditures were made. The budget detail is available at the superintendent's office during regular business hours.

Summary of Proposed Amended Budget

FUNDS	Actual Disbursements 2023-2024 (1)	Actual/Estimated Disbursements 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 (6)
General	$ 5,419,371.00	$ 5,470,378.00	$ 5,892,508.00	$ 1,882,236.00	$ 4,791,601.00	$ 3,013,276.00
Depreciation	$ 125,836.00	$ 149,064.00	$ 755,791.00		$ 755,791.00	$ -
Employee Benefit	$ -	$ -	$ 5,215.00		$ 5,215.00	$ -
Contingency	$ -	$ -	$ -			$ -
Activities	$ 324,016.00	$ 302,277.00	$ 510,000.00		$ 510,000.00	$ -
School Nutrition	$ 276,089.00	$ 275,187.00	$ 313,000.00		$ 313,000.00	$ -
Bond	$ -	$ -	$ -			$ -
Special Building	$ -	$ -	$ 472,801.00		$ 327,920.00	$ 146,344.00
Qualified Capital Purpose Undertaking	$ 63,924.00	$ 62,532.00	$ 25,520.00		$ 8,824.00	$ 16,865.00
Cooperative	$ 36,800.00	$ 34,282.00	$ 123,762.00		$ 123,762.00	$ -
Student Fee	$ -	$ -	$ -			$ -
TOTALS	$ 6,246,036.00	$ 6,293,720.00	$ 8,098,597.00	$ 1,882,236.00	$ 6,836,113.00	$ 3,176,485.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,176,485.00	$ 3,176,485.00

Summary of Originally Adopted Budget

FUNDS	Actual Disbursements 2023-2024 (1)	Actual/Estimated Disbursements 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 (6)
General	$ 5,419,371.00	$ 5,470,378.00	$ 5,892,508.00	$ 1,882,236.00	$ 4,791,601.00	$ 3,013,276.00
Depreciation	$ 125,836.00	$ 149,064.00	$ 755,791.00		$ 755,791.00	$ -
Employee Benefit	$ -	$ -	$ 5,215.00		$ 5,215.00	$ -
Contingency	$ -	$ -	$ -			$ -
Activities	$ 324,016.00	$ 302,277.00	$ 360,750.00		$ 360,750.00	$ -
School Nutrition	$ 276,089.00	$ 275,187.00	$ 295,922.00		$ 295,922.00	$ -
Bond	$ -	$ -	$ -			$ -
Special Building	$ -	$ -	$ 472,801.00		$ 327,920.00	$ 146,344.00
Qualified Capital Purpose Undertaking	$ 63,924.00	$ 62,532.00	$ 25,520.00		$ 8,824.00	$ 16,865.00
Cooperative	$ 36,800.00	$ 34,282.00	$ 123,762.00		$ 123,762.00	$ -
Student Fee	$ -	$ -	$ -			$ -
TOTALS	$ 6,246,036.00	$ 6,293,720.00	$ 7,932,269.00	$ 1,882,236.00	$ 6,669,765.00	$ 3,176,485.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,176,485.00	$ 3,176,485.00

ZNEZ

Certificate of Publication

State of Nebraska
Merrick County

I, Michael C. Happ, being first duly sworn depose and say that I am the publisher of the Palmer Journal, a weekly newspaper published at Palmer, Nebraska, in the said county and state, and in general circulation in said county, and that this newspaper has a bona fide circulation of more than two hundred copies weekly, and that it has been published in said county for fifty-two consecutive weeks next prior to the publication of the attached notice, and that this notice was published in said newspaper one consecutive week(s), the first publication thereof having been made in the issue of said paper dated the 6th day of August, 2026.

Michael Happ, Publisher

Subscribed in my presence and sworn to before me this 12th day of April, 2026.

Notary Public

My commission expires May 18, 2027.

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

No. of Lines:____; Publication Fee: $ 118.00

Board of Education Regular Meeting
Monday, August 10, 2026 7:00 PM
Palmer Schools, Conference Room
202 Commercial Street
Palmer, NE 68864

Attendance Taken at 7:00 PM.

Brian Friedrichsen:	Present
Daniel Hake:	Present
Heather Shotkoski:	Present
Justin Valasek:	Present
Todd Weller:	Present
Kathy Wolfe:	Present

1. Call to Order
Motion to call meeting to order at 7:00 p.m. passed with a motion by Todd Weller and a second by Brian Friedrichsen.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

1.1. Declaration of Legal Meeting

1.2. Open meetings law is posted in Board Room

1.3. Notice of Public Meeting, Posted
Meeting notice published in the Palmer Journal 8/6/26

1.4. Act on Absent Members (if any)

2. Welcome Visitors and Guests
Austin Partridge, Northland Securities. PEA - Mrs. Samuelson - summer classes and Science of Reading. Mrs. Thompson - 4th grade activities and RCA strategies.

3. Open amended 2025-26 budget hearing and budget summary
Motion to open budget hearing passed with a motion by Daniel Hake and a second by Heather Shotkoski.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

3.1. Public comment

3.2. Close Hearing
Motion to close hearing passed with a motion by Heather Shotkoski and a second by Justin Valasek.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

4. Consent Agenda
Motion to approve consent agenda items passed with a motion by Brian Friedrichsen and a second by Daniel Hake.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

4.1. Approval of Agenda

4.2. Treasurer's Report

4.3. Minutes of previous board meeting(s) (corrections to minutes as presented)

4.4. Set time/place board meeting schedule for the ensuing year

5. Claims

5.1. General Fund
Motion to approve the claims passed with a motion by Brian Friedrichsen and a second by Todd Weller.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

95 PERCENT GROUP LLC	594.00
AMAZON CAPITAL SERVICES	1,578.08
AMPLIFY EDUCATION, INC.	199.00
AMY MELCHER	1,624.10
ATS, LLC	383.54
BLACK HILLS ENERGY	346.25
BLAUHORN, KRISTI	42.46
BRAD & JULIE WELLS	400.00
BROAD REACH BOOKS	344.31
CLEARFLY	12.95
EAKES OFFICE SOLUTIONS	7,228.22
EASY WAY SAFETY SERVICES INC	4,972.00
ESU 7 SPED	6,453.11
ESU 7	969.95
ESU COORDINATING COUNCIL	1,324.00
FIREHOUSE REPAIR LLC	8,026.25
FOUR SEASONS AG INC	78.08
GO PHYSICAL THERAPY	1,713.16
GREGOSKI, MARY	13.75
GREGOSKI, WILLIAM	67.64
HEALTHEQUITY	125.00
HEARTLAND DISPOSAL R/O	325.09
HOME 2 SUITES BY HILTON	869.70

HOMETOWN LEASING	218.15
IRON MOUNTAIN	265.15
ISLAND SUPPLY WELDING CO	21.08
LIVE WELL COUNCELING CENTER OF GREATER	580.13
NE	
McIlnay & Company	592.88
MERIDIAN STUDENT PLANNERS	292.50
MIDWEST ALARM SERVICES	100.00
MRG HAUFF	190.00
NANCE COUNTY JOURNAL	45.00
NASB ALICAP	111,198.00
NCSA	705.00
NORMAN, SHERYL	122.85
OMNIFY	16.00
PALMER SERVICE CENTER	338.53
PRESTOX	284.64
RAPTOR TECHNOLOGIES, LLC	995.00
REALLY GOOD STUFF INC	251.39
RED BRICK RESOURCES	329.95
REED'S DO IT BEST	1,388.55
SAVVAS LEARNING COMPANY LLC	13,308.50
SOUTHERN PUBLIC POWER DISTRICT	5,954.34
STUDIES WEEKLY	1,185.79
TIME MANAGEMENT SYSTEMS, INC.	135.75
TONNIGES CHEVROLET, INC.	29,000.00
VILLAGE OF PALMER	617.49
VYVE BROADBAND	405.00
WOLFE, WENDY	141.75
Fund Number	206,374.06
Checking Account ID	206,374.06

5.2. Other Funds

5.3. Board Member Claim (if any)

6. Reports

6.1. Property Tax Report

6.2. Principals' Reports
Mrs. Loeffelbein: Staff meetings, 1st day of school, testing.
Mrs. Reimers: SY theme and expectations.

6.3. Superintendent's Report

Dr. Bohlken: Substitute teachers, activity coach/sponsors, EOFY meeting, NASB Area membership meeting, upcoming events.

7. Special Recognition
Motion to approve special recognition as presented passed with a motion by Daniel Hake and a second by Justin Valasek.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0
Maintenance Staff - school looks fantastic! 4H and FFA Fair Exhibitors.

8. Public Input and Communication

9. Items of Business

9.1. Approval and adoption of a resolution authorizing the issuance by the District of one or more series of general obligation bonds in the aggregate principal amount not to exceed $6,950,000, to finance certain improvements of the District.
Motion to approve the presented resolution passed with a motion by Brian Friedrichsen and a second by Heather Shotkoski.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

9.2. Consider, discuss, take necessary action to amend 2025-26 budget
Motion to approve the amended 2025-26 budget passed with a motion by Daniel Hake and a second by Brian Friedrichsen.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

9.3. Consider, discuss, take necessary action to review/revise Policies 402.01, 402.02, 402.03, 402.04, 402.05, 402.06
Motion to approve the policies as revised passed with a motion by Brian Friedrichsen and a second by Justin Valasek.
Brian Friedrichsen: Yea, Daniel Hake: Yea, Heather Shotkoski: Yea, Justin Valasek: Yea, Todd Weller: Yea, Kathy Wolfe: Yea
Yea: 6, Nay: 0

10. Pending or Future Agenda Items

10.1. Public Budget Hearing / Adopt Budget

10.2. Tax Request Hearing for Fund Levies

10.3. ACT assessment report

10.4. NASB Area Membership Meeting

11. Adjourn
Motion to adjourn at 8:04 p.m. passed with a motion by Brian Friedrichsen and a second by Daniel Hake.