Amended 8/17/2026

2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 68-0020-000 **Class #: Class 3**

Perkins County Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Perkins 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	$ -	$ 6,855,784.00	$ 6,855,784.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 414,141.00	$ 414,141.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 7,269,925.00	$ 7,269,925.00

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

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

Total Certified Valuation (All Counties) $ 1,565,849,973

*(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?

[xx] 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 [xx] 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 [xx] 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

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

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

Amended 8/17/2026

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 68-0020-000
Perkins County Schools

2025-2026 BUDGET ADOPTED

	BEGINNING	RESOURCES BEFORE	AND REAL	RESOURCES	BUDGET OF	BUDGET OF	BUDGET OF	CASH RESERVE	REQUIREMENTS
General	1,570,541.00	4,100,568.00	6,787,226.00	10,887,794.00	1,260,000.00	9,627,794.00	10,887,794.00	-	10,887,794.00
Depreciation	375,603.00	375,603.00		375,603.00			375,603.00		375,603.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	268,945.00	438,945.00		438,945.00			438,945.00	-	438,945.00
School Nutrition	46,093.00	398,193.00		398,193.00			398,193.00	-	398,193.00
Bond	-	-	-	-			-	-	-
Special Building	1,036,133.00	1,042,792.00	410,000.00	1,452,792.00			1,452,792.00		1,452,792.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,297,315.00	6,356,101.00	7,197,226.00	13,553,327.00	1,260,000.00	9,627,794.00	13,553,327.00	-	13,553,327.00

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

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	6,787,226.00	-	410,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	68,558.00	-	4,141.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,855,784.00	-	414,141.00	-

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

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 659,133.00	$ 375,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
570,541.00	-	-	-

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 68-0020-000
Perkins County Schools

2025-2026 BUDGET ADOPTED	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,570,541.00	4,100,568.00	6,787,226.00	10,887,794.00	1,260,000.00	9,627,794.00	10,887,794.00		10,887,794.00
Depreciation	375,603.00	375,603.00		375,603.00			375,603.00		375,603.00
Employee Benefit	-	-		-			-		-
Contingency	-	-		-			-		-
Activities	268,945.00	338,945.00		338,945.00			338,945.00		338,945.00
School Nutrition	46,093.00	398,193.00		398,193.00			398,193.00		398,193.00
Bond	-	-		-			-		-
Special Building	1,036,133.00	1,042,792.00	410,000.00	1,452,792.00			1,452,792.00		1,452,792.00
Qualified Capital Purpose Undertaking	-	-		-			-		-
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
				-					-
TOTAL ALL FUNDS	3,297,315.00	6,256,101.00	7,197,226.00	13,453,327.00	1,260,000.00	9,627,794.00	13,453,327.00	-	13,453,327.00

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

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	6,787,226.00		410,000.00	
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	68,558.00	-	4,141.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,855,784.00	-	414,141.00	-

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

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 659,133.00	$ 375,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
570,541.00			

County-District # 68-0020-000

Perkins County Schools

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	3,301,652.00	6,374,391.00	4,000,000.00	10,374,391.00	1,200,000.00	7,603,850.00	8,803,850.00	1,570,541.00
Depreciation	349,542.00	550,092.00		550,092.00			174,489.00	375,603.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	329,945.00	678,945.00		678,945.00			410,000.00	268,945.00
School Nutrition	107,993.00	421,093.00		421,093.00			375,000.00	46,093.00
Bond	-	-		-			-	-
Special Building	1,165,874.00	1,306,133.00	350,000.00	1,656,133.00			620,000.00	1,036,133.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	5,255,006.00	9,330,654.00	4,350,000.00	13,680,654.00	1,200,000.00	7,603,850.00	10,383,339.00	3,297,315.00

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	
$	**350,000.00**

County-District # 68-0020-000

Perkins County 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	3,056,169.00	6,475,574.00	5,302,827.00	11,778,401.00	1,091,479.00	7,385,270.00	8,476,749.00	3,301,652.00
Depreciation	464,708.00	474,695.00		474,695.00			125,153.00	349,542.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	309,064.00	650,380.00		650,380.00			320,435.00	329,945.00
School Lunch	154,518.00	493,686.00		493,686.00			385,693.00	107,993.00
Bond	-	-		-			-	-
Special Building	581,741.00	1,827,667.00	411,635.00	2,239,302.00			1,073,428.00	1,165,874.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,566,200.00	9,922,002.00	5,714,462.00	15,636,464.00	1,091,479.00	7,385,270.00	10,381,458.00	5,255,006.00

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	
$	**396,552.00**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Perkins County Schools**
ADDRESS	**740 Sherman Ave**
CITY & ZIP CODE	**Grant, 69140**
TELEPHONE	**308-352-4735**
WEBSITE	**www.perkinscountyschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Chris Fryzek	Jayson Bishop	Mark Jolliffe
TITLE /FIRM NAME	Chairperson	Treasurer	Superintendent
TELEPHONE	308-353-6317	308-352-8230	308-352-4735
EMAIL ADDRESS	chris.fryzek@perkinscountyschools.org	jayson.bishop@perkinscountyschools.org	mark.jolliffe@perkinscountyschools.org

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

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

Perkins County Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 7,100,000.00
*(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

5,981,539.00 (2025 Real Growth Value per Assessor) / 1,462,746,840.00 (Prior Year Total Real Property Valuation per Assessor) = 0.41 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.41 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 171,110.00

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 7,271,110.00**
(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) $ 7,269,925.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

Instructions:

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

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

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 68-0020-000

Perkins County 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

Perkins County 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	6,855,784.00	-	414,141.00	-
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)	6,855,784.00	-	414,141.00	-
14	Assessed Valuation	1,565,849,973	1,565,849,973	1,565,849,973	1,565,849,973
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.437831	0.000000	0.026448	0.000000
16	Total Levy for Compliance	0.464279			

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	$ 6,855,784.00	$ 1,565,849,973	0.437831	
Special Building Fund	$ 414,141.00	$ 1,565,849,973	0.026448	
Bond Fund	$ -	$ 1,565,849,973	0.000000	
Bond Fund	$ -	$ 1,565,849,973	0.000000	If you have need for separate Bond levies, put amounts in I11 and I12
Bond Fund	$ -	$ 1,565,849,973	0.000000	
QCPUF Fund	$ -	$ 1,565,849,973	0.000000	
QCPUF Fund	$ -	$ 1,565,849,973	0.000000	If you have need for separate QCPUF Fund, put amount in cell I14
	$ -	$ 1,565,849,973	0.000000	
	$ -	$ 1,565,849,973	0.000000	
	$ -	$ 1,565,849,973	0.000000	
	$ -	$ 1,565,849,973	0.000000	
	$ -	$ 1,565,849,973	0.000000	
	$ -	$ 1,565,849,973	0.000000	
Total	$ 7,269,925.00		$ 0.464279	

Must agree to Cover

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.)	**Enter Years Remaining on Contract Here**

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	$ 154,000.00		**$ 154,000.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ 6,500.00		$ 6,500.00
• *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)*	$ 23,350.00		$ 23,350.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare **if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 24,224.00		$ 24,224.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 997.00		$ 997.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 209,071.00**	**$ -**	**$ 209,071.00**

Instructions for Completing Schedule D -Superintendent Pay Transparency Act Notice

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

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

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

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

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

General Fund:	$	6,855,784.00
Bond Fund:	$	-
Special Building Fund:	$	414,141.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 7.05 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 0.453428 per $100 of assessed value.

4. Perkins County Schools proposes to adopt a property tax request that will cause its tax rate to be 0.464279 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Perkins County Schools will increase (decrease) last year's budget by 0 percent.

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

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

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2025

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

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

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

To Assist in calculating Change in Operating Budget:

Fund	2025-2026 Budget of Disbursements & Transfers	2024-2025 Budget of Disbursements & Transfers (1)	$ Change	% Change
General	10,887,794.00	-	10,887,794.00	
Depreciation	375,603.00	-	375,603.00	
Employee Benefit	-	-	-	
Contingency	-	-	-	
Activities	338,945.00	-	338,945.00	
School Lunch	398,193.00	-	398,193.00	
Bond	-	-	-	
Special Building	1,452,792.00	-	1,452,792.00	
Qualified Capital Purpose Undertaking	-	-	-	
Cooperative	-	-	-	
Student Fee	-	-	-	
Total	**13,453,327.00**	**-**	**13,453,327.00**	

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Perkins County Schools (68-0020-000) in Perkins 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 22 day of September, 2025 at 7:15 o'clock, A.M., at High School Library 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	$ 8,476,749.00	$ 8,803,850.00	$ 10,887,794.00		$ 4,100,568.00	$ 6,855,784.00
Depreciation	$ 125,153.00	$ 174,489.00	$ 375,603.00		$ 375,603.00	
Employee Benefit	$ -	$ -	$ -		$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 320,435.00	$ 410,000.00	$ 338,945.00		$ 338,945.00	
School Nutrition	$ 385,693.00	$ 375,000.00	$ 398,193.00		$ 398,193.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ 1,073,428.00	$ 620,000.00	$ 1,452,792.00		$ 1,042,792.00	$ 414,141.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -		$ -	$ -
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ -	$ -	$ -		$ -	
TOTALS	$ 10,381,458.00	$ 10,383,339.00	$ 13,453,327.00	$ -	$ 6,256,101.00	$ 7,269,925.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 7,269,925.00	$ 7,269,925.00

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

Perkins County Schools (68-0020-000) in Perkins 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 22 day of, September 2025 at 7:25 o'clock A.M., at High School Library 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	1,462,746,840	1,565,849,973	7%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	10,113,200.00	6,695,960.00	0.457766	0.427625	10,887,794.00	6,855,784.00	0.437831	-4%	8%
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	1,577,780.00	404,040.00	0.027622	0.025803	1,452,792.00	414,141.00	0.026448	-4%	-8%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	11,690,980.00	7,100,000.00	0.485388	0.453428	12,340,586.00	7,269,925.00	0.464279	-4%	6%

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.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **68-0020-000**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	4,079,240.00	4,160,000.00	4,250,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	622,464.00	700,000.00	740,000.00
4	Support Services - Pupils (SPED Related)	2100's	469,015.00	500,000.00	520,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	39,875.00	42,000.00	45,000.00
7	Support Services - Instructional	2200's	132,311.00	140,000.00	150,000.00
8					
9	Board of Education	2310	192,113.00	200,000.00	203,000.00
10	Executive Administration Services	2320	265,989.00	275,000.00	284,000.00
11	District Legal Services	2330	12,953.00	10,000.00	15,000.00
12	Office of the Principal	2410	332,855.00	340,000.00	345,000.00
13	General Administration - Business Services	2500	224,453.00	230,000.00	240,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	1,073,612.00	1,200,000.00	1,200,000.00
15	Vehicle Acquisition & Maintenance	2650	121,196.00	90,000.00	50,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	250,282.00	260,000.00	270,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2742 / 2743			
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	7,935.00	8,000.00	8,000.00
22	Debt Services	5000	8,850.00	8,850.00	8,850.00
23	Federal Programs	6000's	511,026.00	200,000.00	200,000.00
24					300,000.00
25	Transfers to lunch and activity Fund	8000	132,580.00	140,000.00	140,000.00
26	Interfund Loan/Repayment to _____ Fund				
27	Budget Authority			300,000.00	1,620,000.00
28					
29					298,944.00
30	Total Disbursements & Transfers (Including SPED)		8,476,749.00	8,803,850.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,091,479.00	1,200,000.00	1,260,000.00
32	Total Non-Special Education Disbursements & Transfers		7,385,270.00	7,603,850.00	9,627,794.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				10,887,794.00
34	NECESSARY CASH RESERVE				
35	TOTAL REQUIREMENTS				10,887,794.00
36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,901,212.00	2,220,853.00	1,000,000.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		1,154,957.00	1,080,799.00	570,541.00
41	Total Beginning Balance		3,056,169.00	3,301,652.00	1,570,541.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	147.00	150.00	150.00
46	Public Power District Sales Tax	1120	68,129.00	68,000.00	65,000.00
47	Motor Vehicle Taxes	1125	396,552.00	350,000.00	375,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	79,019.00	50,000.00	30,000.00
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	34,235.00	35,000.00	25,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	2,400.00	2,400.00	2,400.00
57	Nameplate Capacity Tax	3133	184.00	200.00	200.00
58	Categorical Grants from Corporations / Private	1925	4,889.00	5,000.00	5,000.00
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	20,402.00	20,000.00	15,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210	4,475.00	4,000.00	4,000.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	645,846.00	680,989.00	659,133.00
72	Special Education Programs	3120	497,774.00	500,000.00	500,000.00
73	Special Education Transportation	3125			
74	Homestead Exemption	3130	45,336.00	40,000.00	
75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	12,159.00	12,000.00	12,500.00
77	Payments for High Ability Learners	3535	5,175.00	5,000.00	5,200.00
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	86,771.00	110,000.00	90,000.00
85	Other		92,331.00	95,000.00	
86	State Categorical Programs	3500's			
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	705,158.00	700,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	32,880.00	33,000.00	40,000.00
91		4528-4528, 4531			
92	(REAP 76,551, Title IV 10,000)		86,551.00	52,000.00	55,000.00
93					
94	IDEA Programs	4512-4523	200,180.00	150,000.00	150,000.00
95		4416-4418	93,555.00	75,000.00	75,000.00
96					
97	Medicaid in Public Schools	4708			
98	Medicaid Administrative Activities in Public Schools	4709	2,946.00	3,000.00	3,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101					
102					
103					
104	Vocational Education (Carl Perkins)	4525	100,000.00	16,500.00	10,000.00
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108					298,944.00
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301	7,508.00	7,500.00	7,500.00
113	Sale of Property	5300	3,116.00	8,000.00	2,000.00
114	Transfers from _____ Fund	5200	132,580.00		
115	Cash Balance from Dissolved/Merged Districts	5610			
116	budget authority				100,000.00
117	Other Non-Revenue Receipts	5690	59,107.00	50,000.00	
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		6,475,574.00	6,374,391.00	4,100,568.00
121	Personal and Real Property Taxes	1100	5,302,827.00	4,000,000.00	6,787,226.00
122	TOTAL RESOURCES AVAILABLE		11,778,401.00	10,374,391.00	10,887,794.00
123	Less: Disbursements & Transfers		8,476,749.00	8,803,850.00	
124	BALANCE FORWARD		3,301,652.00	1,570,541.00	

PROPERTY TAX RECAP	
1. Tax from Line 121	6,787,226.00
2. Compute County Treasurer's Commission at 1% of tax collections.	68,558.00
3. Total Personal and Real Property Tax Requirement	6,855,784.00

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

6,787,226.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **68-0020-000**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		125,153.00	174,489.00	375,603.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		125,153.00	174,489.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				375,603.00
14	TOTAL REQUIREMENTS				375,603.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		464,708.00	349,542.00	375,603.00
17	Investments, 9-1				
18	Total Beginning Balance		464,708.00	349,542.00	375,603.00
19	LOCAL SOURCES				
20	Interest	1510	9,987.00	550.00	
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200		200,000.00	
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		474,695.00	550,092.00	375,603.00
28	Less: Disbursements & Transfers		125,153.00	174,489.00	
29	BALANCE FORWARD		349,542.00	375,603.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

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

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330			
3	Judgments/Settlements	820			
4					
5					
6					
7	Transfers to General Fund	8000-911			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1510			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

Budgeted Calculation of Maximum Total Disbursements & Transfers

$ 10,887,794.00 (Total Budget of Disbursements & Transfers-General Fund) [From General Fund Line 33]

x .05 = 544,389.70 (Column 3, Line 9 may not exceed this amount)

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			320,435.00	329,945.00	268,945.00
3					
4					
5					
6					
7					
8				80,055.00	70,000.00
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		320,435.00	410,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				338,945.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				338,945.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		309,064.00	329,945.00	268,945.00
18	Investments, 9-1				
19	Total Beginning Balance		309,064.00	329,945.00	268,945.00
20	LOCAL SOURCES				
21	Interest	1510	3,901.00		
22	Activities Receipts	1790	274,835.00	279,000.00	
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	62,580.00	70,000.00	70,000.00
27					
28	TOTAL RESOURCES AVAILABLE		650,380.00	678,945.00	338,945.00
29	Less: Disbursements & Transfers		320,435.00	410,000.00	
30	BALANCE FORWARD		329,945.00	268,945.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **68-0020-000**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)	
1	DISBURSEMENTS & TRANSFERS					
2	Salaries	100's	126,690.00	140,000.00	105,000.00	120,000
3	Employee Benefits	200's	72,891.00	75,000.00	65,000.00	80,000
4	Purchased Services	300 / 400				
5	Supplies & Materials (Excluding Food)	610				
6	Food	630	176,665.00	150,000.00	200,000.00	
7	Capital Outlay (New & Replacement)	731, 733, 739				
8						
9			9,447.00	10,000.00	10,000.00	
10					18,193.00	
11	Transfers to General Fund	8000-911				
12	Total Disbursements & Transfers		385,693.00	375,000.00		
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				398,193.00	
14	NECESSARY CASH RESERVE					
15	TOTAL REQUIREMENTS				398,193.00	
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS					
17	Cash Balance, 9-1		154,518.00	107,993.00	46,093.00	
18	Investments, 9-1					
19	Total Beginning Balance		154,518.00	107,993.00	46,093.00	
20	LOCAL SOURCES					
21	Interest	1510	1,241.00	900.00	900.00	
22	Sale of Lunches/Milk	1610-1650	160,362.00	136,000.00	140,000.00	
23						
24	STATE SOURCES					
25	State Reimbursement	3150	1,045.00	1,200.00	1,200.00	
26						
27	FEDERAL SOURCES					
28	Federal Reimbursement	4210 / 4211	106,520.00	85,000.00	120,000.00	
29						
30	NON-REVENUE SOURCES					
31	Transfers from General Fund	5200	70,000.00	90,000.00	90,000.00	
32						
33	TOTAL RESOURCES AVAILABLE		493,686.00	421,093.00	398,193.00	
34	Less: Disbursements & Transfers		385,693.00	375,000.00		
35	BALANCE FORWARD		107,993.00	46,093.00		

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **68-0020-000**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

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

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

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

School District Total Debt Outstanding as of September 1, 2025

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2025:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2025-2026			$ -
2026-2027			$ -
2027-2028			$ -
2028-2029 and thereafter			$ -
Total All Years	**$ -**	**$ -**	**$ -**

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **68-0020-000**

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600		70,000.00	336,133.00
4	Capital Outlay (New Only)	700's	1,059,468.00		
5	Site Acquisition & Improvements	710		50,000.00	210,000.00
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832		500,000.00	522,830.00
8			13,960.00		383,829.00
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		1,073,428.00	620,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,452,792.00
12	TOTAL REQUIREMENTS				1,452,792.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		581,741.00	1,165,874.00	1,036,133.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1				
17	Total Beginning Balance		581,741.00	1,165,874.00	1,036,133.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	12.00	15.00	
20	Interest	1510	14,671.00	30,000.00	15.00
21			5,771.00	5,800.00	5,800.00
22			14.00	14.00	14.00
23	STATE SOURCES				
24	Homestead Exemption	3130	3,583.00	3,600.00	
25	Pro-Rate Motor Vehicles	3180	826.00	830.00	830.00
26					
27	Property Tax Credit	3131	56,049.00	100,000.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400	1,165,000.00		
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		1,827,667.00	1,306,133.00	1,042,792.00
37	Personal and Real Property Taxes	1100	411,635.00	350,000.00	410,000.00
38	TOTAL RESOURCES AVAILABLE		2,239,302.00	1,656,133.00	1,452,792.00
39	Less: Disbursements & Transfers		1,073,428.00	620,000.00	
40	BALANCE FORWARD		1,165,874.00	1,036,133.00	

	PROPERTY TAX RECAP
1. Tax From Line 37	410,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	4,141.00
3. Total Personal and Real Property Tax Requirement.	414,141.00

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **68-0020-000**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
18	Interest	1510			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
24					
25	Property Tax Credit	3131			
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

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

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **68-0020-000**

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

USEFUL INFORMATION

Note to MAC Users:
You can use a MAC to input information but there have been issues noted in printing from the MAC.
The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area
The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1
The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)
These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - *FOR YOUR USE ONLY* - NOT TO BE SUBMITTED TO THE STATE
The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. ***If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.***

Moving From Page to Page:
There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:
On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:
UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:
We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

- [ ] Budget Form (page 1 - 6)
- [ ] Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed seperately with the APA. This report should detail interlocal agreements the District was involved in during the 2024-2025 year.
- [ ] Schedules A, B, and D
- [ ] Property Tax Request Resolution
- [ ] Notice of Budget Hearing
- [ ] Notice of Special Hearing to Set the Final Tax Request
- [ ] Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority
- [ ] Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- [ ] Board minutes showing the School Board's approval of the budget
- [ ] Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- [ ] Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- [ ] Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- [ ] Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- [ ] Printout of LC-2 and the Special Grant Fund List (if applicable)

Checklist of items to ensure budget forms properly completed:

- [ ] Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- [ ] Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- [ ] Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- [ ] Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- [ ] Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- [ ] Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- [ ] Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- [ ] Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
- [ ] Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- [ ] Schedule B, shows the District is in compliance with State Statutes

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

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

INPUT ↓

County-District #:	68-0020-000	
Name of School:	Perkins County Schools	
Name of County:	Perkins	*Do not include the word "County"*
Class:	Class 3	
Current School District Taxable Value	1,565,849,973	*From County Assessor Certification of Taxable Value*
Prior School District Taxable Value	1,462,746,840	*From Prior Year Budget, Cover Page*
Prior Year TOTAL Property Tax Request	7,100,000.00	*From Prior Year Budget, Cover Page (Total All Funds)*
Prior Year Property Tax Request - All Other Purposes ONLY	7,100,000.00	*From Prior Year Budget, Cover Page (Total of "All Other Purposes" column)*
Prior Year Levy Rate	0.485388	*Prior Year total levy set by County Board*
School District Real Growth Value	5,981,539.00	*From County Assessor Certification of Taxable Value*
School District Prior Year Total Real Property Valuation	1,462,746,840.00	*From County Assessor Certification of Taxable Value*
Hearing Held On:		
Day of month:	22	
Month:	September	
Year:	2025	
Time:	7:15	
A.M. or P.M.:	A.M.	
Location of Hearing:	High School Library	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	22	
Month:	September	
Year:	2025	
Time:	7:25	
A.M. or P.M.:	A.M.	
Location of Hearing:	High School Library	

NOTE: Electronic Filers

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

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Perkins County Schools — SUBDIVISION NAME

Perkins — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 16	2025-2026	Special Education, Title and Mental Health
ALICAP	2025-2026	Insurance

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 accordance with the Interlocal Cooperation Act. Statute 13-801

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 advatage and thereby to provide services and facilities in manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors infuencing the needs and development of local communities. Statute 13-802

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 TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Perkins County Schools	Perkins
SUBDIVISION NAME	COUNTY

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

AFFIDAVIT OF PUBLICATION

County of Perkins,)

: SS.

State of Nebraska,)

I, Emmalee Parsley Stevens, Office Manager of the Grant Tribune, a legal paper published weekly at Grant, Perkins County, Nebraska, do solemnly swear that a copy of the notice as per clipping attached, was published weekly in the regular and entire issue of said newspaper, and not in any supplement thereof, for 1 week, commencing with the issue dated September 11, 2025 and ending with the issue dated September 11, 2025.

Emmalee Parsley Stevens

Subscribed and sworn to before me this 11th day of September, 2025.

Notary Public

Price $ 334.00

KORTNIE LK LANDEN
General Notary - State of Nebraska
My Commission Expires Sep 28, 2026

PUBLIC NOTICE

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Perkins County Schools (68-0020-000) in Perkins 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 22 day of September, 2025 at 7:15 o'clock, A.M., at High School Library 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	$ 8,476,749.00	$ 8,803,850.00	$ 10,887,794.00		$ 4,100,568.00	$ 6,855,784.00
Depreciation	$ 125,153.00	$ 174,489.00	$ 375,603.00		$ 375,603.00	
Employee Benefit	$ -	$ -	$ -		$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 320,435.00	$ 410,000.00	$ 338,945.00		$ 338,945.00	
School Nutrition	$ 385,693.00	$ 375,000.00	$ 398,193.00		$ 398,193.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ 1,073,428.00	$ 620,000.00	$ 1,451,962.00		$ 1,042,792.00	$ 414,141.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -		$ -	$ -
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ -	$ -	$ -		$ -	
TOTALS	$ 10,381,458.00	$ 10,383,339.00	$ 13,452,497.00	$ -	$ 6,256,101.00	$ 7,269,925.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 7,269,925.00	$ 7,269,925.00

Notice of Special Hearing To Set Final Tax Request

Perkins County Schools (68-0020-000) in Perkins 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 22 day of, September 2025 at 7:25 o'clock A.M., at High School Library 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	1,462,746,840	1,565,849,973	7%

	2024-2025 Budget Information				2025-2026 Budget Information				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	10,113,200.00	6,695,960.00	0.457766	0.427625	10,887,794.00	6,855,784.00	0.437831	-4%	8%
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	1,577,780.00	404,040.00	0.027622	0.025803	1,451,962.00	414,141.00	0.026448	-4%	-8%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	11,690,980.00	7,100,000.00	0.485388	0.453428	12,339,756.00	7,269,925.00	0.464279	-4%	6%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2526

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

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

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

General Fund:	$	6,855,784.00
Bond Fund:	$	-
Special Building Fund:	$	414,141.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 7.05 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 0.453428 per $100 of assessed value.

4. Perkins County Schools proposes to adopt a property tax request that will cause its tax rate to be 0.464279 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Perkins County Schools will increase (decrease) last year's budget by 0 percent.

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

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

Motion by J. Bishop, seconded by T. Borgenheim to adopt Resolution # 2526

Voting yes were: Voting no were:

Dated this 22 day of September, 2025

To Assist in calculating Change in Operating Budget:

Fund	2025-2026 Budget of Disbursements & Transfers	2024-2025 Budget of Disbursements & Transfers (1)	$ Change	% Change
General	10,887,794.00	-	10,887,794.00	
Depreciation	375,603.00	-	375,603.00	
Employee Benefit	-	-	-	
Contingency	-	-	-	
Activities	338,945.00	-	338,945.00	
School Lunch	398,193.00	-	398,193.00	
Bond	-	-	-	
Special Building	1,452,792.00	-	1,452,792.00	
Qualified Capital Purpose Undertaking	-	-	-	
Cooperative	-	-	-	
Student Fee	-	-	-	
Total	**13,453,327.00**	-	**13,453,327.00**	

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

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

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

YES NO

Holly Cornelius

Jason Myers

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: PERKINS COUNTY SCHOOLS
ATTN: SUPERINTENDENT
P O BOX 829
GRANT NE 69140-0000

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]
PERKINS COUNTY 0020	3	68-0020		1,469,101,399	5,855,555	1,372,425,551	0.43

** 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, _____ County

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

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

Assessor's Use Only

108,089,512 Pers Prior
110,737,048 Pers Value
1,264,336,039 Real Prior
1,358,364,351 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

PERKINS SCHOOL DISTRICT 20

TO: PO BOX 829
GRANT NE 69140

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]
PERKINS COUNTY 20 68-0020	3	68-0020		8,107,918	62,947	7,281,414	0.86

** 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

307,536 Pers Prior
370,483 Pers Value

6,973,878 Real Prior
7,737,435 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: PERKINS COUNTY SCHOOLS

TAXABLE VALUE LOCATED IN THE COUNTY OF CHASE COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
PERKINS COUNTY SCHOOLS	3	68-0020		$86,868,535	$63,037	$81,410,449	0.07743%
PCS SPECIAL BUILDING	3	68-0020		$86,868,535	$63,037	$81,410,449	0.07743%

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

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

CHASE COUNTY TM ASSESSOR

(signature of county assessor)

08/15/2025
(date)

CC: County Clerk, Chase County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: PERKINS COUNTY 20

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
PERKINS COUNTY 20 GENERAL	3	68-0020		$1,772,121	$0	$1,629,426	0.00000%
PERKINS COUNTY 20 BLDG	3	68-0020		$1,772,121	$0	$1,629,426	0.00000%

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

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

Julie Stenger

(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Lincoln County, NE County

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

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

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



PERKINS COUNTY SCHOOLS
BOARD OF EDUCATION SPECIAL BOARD MEETING
September 3, 2025

The special board meeting of the Perkins County Schools Board of Education was called to order in the Junior High/High School Media Center on Wednesday, September 3, 2025, at 7:18 a.m. by Vice President Tori Gengenbach. The following board members answered roll call: Jayson Bishop, Holly Cornelius, Tori Gengenbach, Jason Noyes, and Cameron Sis. Board Member Chris Fryzek was absent. The Pledge of Allegiance was recited, notation of the posted Open Meetings Law was made, and Jayson Bishop verified they had seen the published notice of the meeting.

2. Public Input

3. Discussion Items/Action Items

3.1 Discuss, consider and possibly vote to approve an increase to the school district's property tax request authority by up to an additional seven percent, or other maximum amount as permitted by law, above the base growth percentage.

This motion to approve an increase to the school district's property tax request authority by up to an additional seven percent, or other maximum amount as permitted by law, above the base growth percentage, made by Jayson Bishop and seconded by Jason Noyes, passed by roll call vote. Yay: 5, Nay: 0.

4. Adjourment

This motion to adjourn the meeting at 7:38 a.m., made by Jayson Bishop and seconded by Cameron Sis, passed by majority vote.

Next Regular Meeting: Monday, September 15, 2025, at 7:00 p.m. in the Junior High/Senior High Media Center.

Budget Hearing Meeting: Monday, September 22, 2025 in the Junior High/High School Media Center at 7:15 a.m. with the Special Hearing to Set the Final Tax Request for 2025-2026 to immediately follow.

PERKINS COUNTY SCHOOLS
BOARD OF EDUCATION BUDGET HEARING MEETING and SPECIAL HEARING TO SET FINAL TAX REQUEST FOR 2025-2026
Monday, September 22, 2025

The Special meeting of the Perkins County Schools Board of Education to discuss the budget for 2025-2026 was called to order in the Media Center at Perkins County Junior Senior High School on Monday, September 22, 2025 at 7:18 a.m. by President Chris Fryzek. The following board members answered roll call: Jayson Bishop, Holly Cornelius, Chris Fryzek, Tori Gengenbach, Jason Noyes, and Cameron Sis. Jayson Bishop verified he had seen the published notice of the Special Hearing.

3. At 7:19 a.m. President Chris Fryzek opened the public hearing to receive support, information, criticism, suggestions, or observations from members of the public on the proposed 2025-2026 property tax request.

4. Discussion/Action

4.1. Review and approve the second portion of the wrestling room payment in the amount of $33,293.68 to Paintin Construction.

This motion to approve the second portion of the wrestling room payment in the amount of $33,293.68 to Paintin Construction made by Tori Gengenbach and seconded by Cameron Sis passed by roll call vote. Yea: 6, Nay: 0.

4.2. Review and approve the addendum amount of $19,234.00 paid to Paintin Construction.

This motion to approve the addendum amount of $19,234.00 paid to Paintin Construction made by Tori Gengenbach and seconded by Cameron Sis passed by roll call vote. Yea: 6, Nay: 0.

5. President Chris Fryzek closed the public budget hearing at 7:27 a.m.

The Special Meeting of the Perkins County Schools Board of Education to set the final tax request for 2025-2026 was called to order in the Media Center at Perkins County Junior Senior High School on Monday, September 22, 2025 at 7:28 a.m. by President Chris Fryzek. The following board members answered roll call: Jayson Bishop, Holly Cornelius, Chris Fryzek, Tori Gengenbach, Jason Noyes, and Cameron Sis. Jayson Bishop verified he had seen the published notice of the Special Hearing.

3. At 7:29 a.m. President Chris Fryzek opened the public hearing to receive support, information, criticism, suggestions, or observations from members of the public on the proposed 2025-2026 property tax request.

4. Action/Discussion

4.1. Consider approving property tax request resolution for the 2025-2026 school year.
This motion to approve the Resolution Setting the Property Tax Request Resolution No. 2526 made by Jayson Bishop and seconded by Tori Gengenbach, passed by roll call vote.
Yea: 6, Nay: 0

5. This motion to close the public hearing at 7:32 a.m., made by Jayson Bishop and seconded by Cameron Sis passed by majority vote.

Adjournment

Next Regular Meeting: Monday, October 20, 2025, at 5:00 p.m. in the Junior High/Senior High Media Center.

District Number: 68-0020-000
District Name: PERKINS COUNTY SCHOOLS
District Phone: (308)352-4735

Instructions | Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	9,443,530
Access to Prior Year's Unused Budget Authority [Maximum Amount: $184,264]	A-355	184,264
Total Adjusted Budget Authority	A-361	9,627,794
Total Allowable Budget Authority	A-780	9,627,794

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	10,887,794
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,260,000
2025/26 General Fund Lid Exclusions	B-130	0

Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	9,627,794
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	1,090,428
2025/26 General Fund Expenditure Growth	B-162	184,264
Adjusted Unused Budget Authority	B-165	906,164
2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	906,164

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	4,899,507
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	375,603
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	375,603

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	1,565,849,973

2025/26 Section D: Property Tax Request Authority		
2025/26 Property Tax Request Authority	D-110	7,330,761
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	7,330,761

2025/26 Property Tax Request General Fund	D-210	6,855,784
2025/26 Property Tax Request Special Building Fund	D-220	414,141
2025/26 Total Property Tax Request	D-230	7,269,925
2025/26 Unused Property Tax Request Authority	D-240	60,836

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

PERKINS COUNTY SCHOOLS
BOARD OF EDUCATION REGULAR MEETING
Monday, October 20, 2025

The regular monthly meeting of the Perkins County Schools Board of Education was called to order in the Junior High/High School Library on Monday, October 20, 2025, at 5:00 p.m. by President Chris Fryzek. The following board members answered roll call: Jayson Bishop, Holly Cornelius, Chris Fryzek, Tori Gengenbach, Jason Noyes, and Cameron Sis. The Pledge of Allegiance was recited, notation of the posted Open Meetings Law was made, and Holly Cornelius and Mark Jolliffe verified they had seen the published notice of the meeting.
A motion to recess the meeting to allow attendance at the JH/HS Band/Choir Concert at 6:57 p.m. made by Cameron Sis and seconded by Jayson Bishop passed by majority vote. The meeting reconvened at 8:01.

2. Consent Agenda

2.1 Consider approving the September 15, 2025 Board Minutes and September 22, 2025 Board Workshop Minutes.
This motion to approve the September 15, 2025 Board Minutes and September 22, 2025 Board Workshop Minutes as amended, made by Jayson Bishop and seconded by Tori Gengenbach passed by roll call vote. Yea: 6, Nay: 0.

2.2 Approve all Bills and Payroll
This motion to pay General Fund claims of $714,313.43, and Lunch Fund claims of $42,950.33 made by Tori Gengenbach and seconded by Cameron Sis passed by roll call vote. Yea: 6, Nay: 0.

This motion to pay Depreciation Fund claim to Rapid Fire Protection/Pye-Parker Fire Safety payment of $36,950.00 made by Tori Gengenbach and seconded by Cameron Sis passed by roll call vote. Yea: 6, Nay: 0.

3. Reports
- 3.1 Elementary – Mr. Reising
- 3.2 JH/SR High School – Mr. Pettera
- 3.3 Activities Director – Mr. Cole
- 3.4 Curriculum Coordinator – Mrs. Bishop
- 3.5 Technology Coordinator – Mrs. Seiler
- 3.6 Superintendent Report – Mr. Jolliffe

4. Public Input

5. Discussion Items/Actions Items

5.1. Review and discuss the following policies: Policy 4022 Certification and Endorsements, Policy 4023 Professional Ethics, Policy 4024 Teachers' Rights, Responsibilities and Duties, Policy 4025 Superintendent, Policy 4027 Part-time Certified Employees, Policy 4028 Substitute Teachers, Policy 4029 Salary Schedule for Certified Employees, Policy 4030 Evaluation of Certificated Employees, Policy 4031 Evaluation of Probationary Certified Employees, Policy 4032 Professional Growth, Policy 4034 Staff Handbook, Policy 4037 Reduction in Force, Policy 4038 Classified Staff Defined, Policy 4039 Employment of Classified Staff.
All policies were reviewed.

5.2. Review and Discuss the District Bus/Transportation System.
No action taken.

5.3. Review, discuss and take possible action to approve 18 interior keyless door locks and 5 exterior keyless entry locks from 20/20 Technology not to exceed $32,500.
This motion to approve the purchase of 18 interior keyless door locks and 5 exterior keyless entry locks from 20/20 Technology not to exceed $32,500 made by Jayson Bishop and seconded by Tori Gengenbach passed by roll call vote. Yea: 6, Nay: 0.

5.4. Review, discuss and possibly approve the purchase of up to $6000 in 4 ft black fencing supplies for the west side of the north elementary playground. This boundary will improve the safety and supervision of the area.
This motion to approve the purchase of up to $6000 in 4 ft black fencing supplies for the west side of the north elementary playground made by Holly Cornelius and seconded by Tori Gengenbach passed by roll call vote. Yea: 6, Nay: 0.

5.5. Vote on the 2025-2026 budget that was discussed at the September 22, 2025, special board meeting.
This motion to approve the 2025-2026 budget that was discussed at the September 22, 2025, special board meeting made by Holly Cornelius and seconded by Jason Noyes passed by roll call vote. Yea: 6, Nay: 0.

5.6. Discuss, consider, and approve the resignation of Mark Jolliffe, effective at the end of the 2025-2026 school year.
This motion to approve the resignation of Mark Jolliffe, effective at the end of the 2025-2026 school year made by Chris Fryzek and seconded by Tori Gengenbach with appreciation for Mr. Jolliffe’s years of service passed by roll call vote. Yea: 6, Nay: 0.

5.7. Discuss, consider, and approve using the Nebraska Association of School Boards' Superintendent Search Service to conduct a search for the next Superintendent of Schools.
This motion to approve using the Nebraska Association of School Boards' Superintendent Search Service to conduct a search for the next Superintendent of

Schools made by Cameron Sis and seconded by Jayson Bishop passed by roll call vote. Yea: 6, Nay: 0.

5.8. Discussion with NASP representative regarding superintendent search process.

7. Adjournment

This motion to adjourn the meeting at 9:12 p.m. made by Jayson Bishop and seconded by Cameron Sis passed by majority vote.

Next Regular Meeting: Monday, November 17, 2025, at 6:00 p.m. in the Junior High/Senior High Media Center

PERKINS COUNTY SCHOOLS
Board of Education Budget Hearing to Amend Budget Meeting
Monday, August 17th, 2026

1. Call to Order - The Budget Hearing to Amend Budget Meeting of the Perkins County Schools Board of Education was called to order in the Junior High/High School Media Center on Monday, August 17th, 2026, at 6:30 p.m. by President Fryzek. Notation of the posted Open Meetings Law was made. The following board members answered the roll call. Chris Fryzek, Jayson Bishop, Jason Noyes, Holly Cornelius, Cameron Sis, as present. Tori Gengenbach was absent. Sis & Cornelius verified they had seen the published notice of the meeting.
   1.2 Gengenbach joined meeting at 6:32

2. Public Input on the Amendment to the 25/26 Budget. The public is encouraged to attend and share their input. No Public input was given

3. Adjournment - Motion was made by Bishop to adjourn the meeting and seconded by Sis. Meeting adjourned at 6:33

Respectfully submitted by Dawnya Dreiling

Dawnya Dreiling
8/25/26

August Board Meeting
Monday, August 17, 2026 6:35 PM

High School Media Center
740 Sherman Ave
Grant, Nebraska 69140

Agenda

1. Call to Order

The regular monthly meeting of the Perkins County Schools Board of Education was called to order in the Junior High/High School Media Center on Monday, August 17th, 2026, at 6:33 p.m. by President Fryzek. The Pledge of Allegiance was recited, notation of the posted Open Meetings Law was made, and the following board members answered the roll call. Chris Fryzek, Tori Gengenbach, Jayson Bishop, Holly Cornelius, Jason Noyes, Cameron Sis. All present. Noyes and Cornelius verified they had seen the published notice of the meeting.

2. Consent Agenda

2.1. Consider Approving the July 20, 2026, Board Minutes, Budget Workshop minutes, Public Hearing Meeting minutes – 5045 Student Fees, Special Public Hearing – 5018 Parent Involvement in Educational Practices and 5057 District title 1 Parent and Family Engagement Policy- Noyes made motion to approve agenda for July 20, 2026. Cornelius seconded, passed by majority, roll call vote. Fryzek yea, Bishop yea, Cornelius yea, Noyes yea, Gengenbach yea and Sis yea. Yea-6 Nay-0.

2.2. Approve all Bills and Payroll - discussion was had on bills, Gengenbach made a motion, Cornelius seconded to approve payment for bills and payroll. General fund amount of $1,058,714.51 (payroll $247,546.13 & bills $643,038.60) and Lunch Fund amount of $8283.11(payroll $3641.90 & bills $4641.21). Roll call vote. Noyes yea, Bishop yea, Cornelius yea, Fryzek yea, Gengenbach yea and Sis yea. Yea-6 Nay-0

3. Reports

3.1. Superintendent Report - Mr. Jones – discussed and updated the board members

- District & Board Goals
- Budget & Staffing
- Facilities & ADA Projects
- Transportation Needs
- Professional Development
- Upcoming District & Board Priorities

3.2. Elementary - Mr. Reisig – discussed and updated the board members.

- NCSA Administrator Days
- Elementary Open House
- First Days Back
- WORDS Program
- Expectation Rotations
- WORDS Coaching

3.3. Jr./Sr. High School - Mrs. Sudbeck – discussed and updated the board members.

- Staffing & Hiring
- Community Partnerships
- Safety & Student Support
- Professional Development
- Back-to-School Night
- Start of School

3.4. Activities Director - Mr. Cole discussed and updated the board

- Fall Activities & Participation
- Coaches & Sponsors
- NSAA Eligibility & Scheduling
- Hudl & Facility Projects
- Homecoming & Prom Planning
- Transportation & Bus Routes

3.5. Curriculum Coordinator - Mrs. Bishop discussed and updated the board.

- Curriculum & Standards
- Curriculum Maps & Resources
- Curriculum Budget
- Staff Support & Materials
- HAL Programming
- HAL Student Opportunities

3.6. Technology Coordinator - Mrs. Seiler -Mr Jones updates board as Mrs Seiler wasn't present.

- Network & E-Rate Upgrades
- Student Devices – 4 devices still at ESU for repairs
- Technology Systems & Accounts
- Website Updates
- Door Access & Security
- Technology Infrastructure

4. Public Input – Traci Lee informed board members that she is still running for board despite being left out of newspaper. Students from Mr Boldt's government class were there to meet their citizenship meeting requirements.

5. Discussion Items/Action Items

5.1. Review, discuss, and take potential action to amend the 2025-2026 budget as presented, adding $100,000.00 to the Activities Fund and making the new budget for the activity fund $438,945.00. – Jones updated board members. Sis made motion to approve the amendment to

the 2026-2026 Activities Budget. Bishop seconded. passed by majority, roll call vote. Fryzek yea, Bishop yea, Cornelius yea, Noyes yea, Gengenbach yea and Sis yea. Yea-6 Nay-0.

5.2. Review, discuss, and take all necessary action to adopt the resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to seven percent (7%) or other maximum amount as permitted by law. -discussed and questions were asked by board members. Bishop made motion to approve and pay bill. Cornelius seconded. passed by majority, roll call vote. Fryzek yea, Bishop yea, Cornelius yea, Noyes yea, Gengenbach yea and Sis yea. Yea-6 Nay-0.

5.3. Review, discuss, and take possible action to approve the payment of $81,289.78 to Paintin Construction for the New Ag Classroom renovation. – discussed Sis made motion to approve and pay bill. Gengenbach seconded. passed by majority, roll call vote. Fryzek yea, Bishop yea, Cornelius yea, Noyes yea, Gengenbach yea and Sis yea. Yea-6 Nay-0.

5.4. Review, discuss, and take possible action on the Paintin Construction invoice for cabinets, windows, and extra base in the New Ag Classroom, Hallway, and the Shop Classroom - $16,840.00. – discussed and Jones invited board to go look at progress. Cornelius made motion to approve and pay bill. Gengenbach seconded. passed by majority, roll call vote. Fryzek yea, Bishop yea, Cornelius yea, Noyes yea, Gengenbach yea and Sis yea. Yea-6 Nay-0.

5.5. Review, discuss, and take possible action to pay $351,590.00 to BOKF Financial Services / Northland Security for Perkins County Schools Promissory Notes Series 2025 out of the Special Building Fund. $340,000.00 to Principal, $11,390 to Interest, $200 to Agent Fee. – discussion was had. Gengenbach made motion to approve and pay bill. Sis seconded. passed by majority, roll call vote. Fryzek yea, Bishop yea, Cornelius yea, Noyes yea, Gengenbach yea and Sis yea. Yea-6 Nay-0.

5.6. Review, discuss, and take all necessary action to transfer $250,000 from the General Fund to the Depreciation Fund. - Bishop made motion to approve and pay bill. Cornelius seconded. passed by majority, roll call vote. Fryzek yea, Bishop yea, Cornelius yea, Noyes yea, Gengenbach yea and Sis yea. Yea-6 Nay-0.

5.7. Review, discuss, and take all necessary action to transfer $70,000 from the General Fund to the Activities Fund - discussion was had. Bishop made motion to approve and pay bill. Sis seconded. passed by majority, roll call vote. Fryzek yea, Bishop yea, Cornelius yea, Noyes yea, Gengenbach yea and Sis yea. Yea-6 Nay-0.

5.8. Review, discuss, and take all necessary action to pay Weathercraft Companies $58,650 from the Depreciation Fund for roof replacement and improvement. – discussed and Bishop made motion to approve and pay bill. Sis seconded. passed by majority, roll call vote. Fryzek yea, Bishop yea, Cornelius yea, Noyes yea, Gengenbach yea and Sis yea. Yea-6 Nay-0.

5.9. Review, discuss, and take potential action on the purchase of a Minivan with a certified wheelchair ramp for no more than $20,000.00. – discussion was had no motion made no action was taken

5.10. Review, discuss, and potentially declare the old floor scrubber as surplus. -Cornelius made motion to declare scrubber as surplus and Gengenbach seconded - passed by majority, roll call vote. Fryzek yea, Bishop yea, Cornelius yea, Noyes yea, Gengenbach yea and Sis yea. Yea-6 Nay-0.

6. Executive Session - The Board of Education reserves the right to enter into executive session for the protection of the public interest, or the prevention of the needless injury to the reputation of an individual, and if the individual has not requested a public meeting. - Not needed

7. Adjournment- Bishop made a motion to adjourn meeting and Sis second. 8:06 pm

Respectfully submitted by Dawnya Dreiling

Dawnya Dreiling
8/25/26

AFFIDAVIT OF PUBLICATION

County of Perkins,)

: SS.

State of Nebraska,)

I, Samantha Goff, Office Manager of the Grant Tribune, a legal paper published weekly at Grant, Perkins County, Nebraska, do solemnly swear that a copy of the notice as per clipping attached, was published weekly in the regular and entire issue of said newspaper, and not in any supplement thereof, for 1 week, commencing with the issue dated August 13, 2026 and ending with the issue dated August 13, 2026.

Samantha Goff

Subscribed and sworn to before me this 26th day of August 2026.

Michelle Ross

Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L ROSS
My Comm. Exp. June 3, 2027

PUBLIC NOTICE

REGULAR MEETING NOTICE

The Perkins County School Board of Education will hold their regular meeting at 6:35 pm, on August 17, 2026, at the Perkins County High School. An agenda is on file in the Superintendent's office.

PUBLISH: Aug. 13, 2026 ZNEZ

AFFIDAVIT OF PUBLICATION

County of Perkins,)

: SS.

State of Nebraska,)

I, Samantha Goff, Office Manager of the Grant Tribune, a legal paper published weekly at Grant, Perkins County, Nebraska, do solemnly swear that a copy of the notice as per clipping attached, was published weekly in the regular and entire issue of said newspaper, and not in any supplement thereof, for 1 week, commencing with the issue dated August 13, 2026 and ending with the issue dated August 13, 2026.

Samantha Goff

Subscribed and sworn to before me this 26th day of August 2026.

GENERAL NOTARY - State of Nebraska
MICHELLE L ROSS
My Comm. Exp. June 3, 2027

Michelle Ross
Notary Public

NOTICE OF BUDGET HEARING TO AMEND BUDGET

Perkins County Schools (68-0020-000) in Perkins 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 17th of August at 6:30 PM at the High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget that was originally adopted on September 22, 2025. The Activity Fund is being increased by $100,000 due to increased expenditures associated with additional accounts being added to the overall Activity Fund. If not amended, the Activity Fund will exceed the total budgeted disbursements and transfers. There is no change to the district's tax asking. 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

SUMMARY OF PROPOSED AMENDED BUDGET

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	$8,476,749.00	$8,803,850.00	$10,887,794.00	$ -	$4,100,568.00	$6,855,784.00
Depreciation	$125,153.00	$174,489.00	$375,603.00		$375,603.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$320,435.00	$410,000.00	$438,945.00	$ -	$438,945.00	
School Nutrition	$385,693.00	$375,000.00	$398,193.00	$ -	$398,193.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building		$620,000.00	$1,452,792.00		$1,042,792.00	$414,141.00
Qualified Capital Purpose Undertak	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$9,308,030.00	$10,383,339.00	$13,553,327.00	$ -	$6,356,101.00	$7,269,925.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$7,269,925.00	$7,269,925.00

PERKINS PC

Found on School Website

NOTICE OF PUBLIC MEETING OF THE PERKINS COUNTY SCHOOLS BOARD OF EDUCATION (1 of 3)

NOTICE OF BUDGET HEARING TO AMEND BUDGET

Perkins County Schools (68-0020-000) in Perkins 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 17th of August at 6:30 PM at the High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget that was originally adopted on September 22, 2025. The Activity Fund is being increased by $100,000 due to increased expenditures associated with additional accounts being added to the overall Activity Fund. If not amended, the Activity Fund will exceed the total budgeted disbursements and transfers. There is no change to the district's tax asking. 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

SUMMARY OF PROPOSED AMENDED BUDGET

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	$8,476,749.00	$8,803,850.00	$10,887,794.00	$ -	$4,100,568.00	$6,855,784.00
Depreciation	$125,153.00	$174,489.00	$375,603.00		$375,603.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$320,435.00	$410,000.00	$438,945.00	$ -	$438,945.00	
School Nutrition	$385,693.00	$375,000.00	$398,193.00	$ -	$398,193.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building		$620,000.00	$1,452,792.00		$1,042,792.00	$414,141.00
Qualified Capital	$ -	$ -	$ -	$ -	$ -	$ -

Purpose Undertaking						
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$9,308,030.00	$10,383,339.00	$13,553,327.00	$ -	$6,356,101.00	$7,269,925.00
				Bond Purposes	Non-Bond Purposes	Total
			Breakdown of Property Tax	$ -	$7,269,925.00	$7,269,925.00

SUMMARY OF ORIGINALLY ADOPTED BUDGET

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	$8,476,749.00	$8,803,850.00	$10,887,794.00	$ -	$4,100,568.00	$6,855,784.00
Depreciation	$125,153.00	$174,489.00	$375,603.00		$375,603.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$320,435.00	$410,000.00	$338,945.00	$ -	$338,945.00	
School Nutrition	$385,693.00	$375,000.00	$398,193.00	$ -	$398,193.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$1,073,428.00	$620,000.00	$1,452,792.00		$1,042,792.00	$414,141.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	

TOTALS	$10,381,458.00	$10,383,339.00	$13,453,327.00	$ -	$6,256,101.00	$7,269,925.00
				Bond Purposes	Non-Bond Purposes	Total
			Breakdown of Property Tax	$ -	$7,269,925.00	$7,269,925.00

NOTICE OF PUBLIC MEETING OF THE PERKINS COUNTY SCHOOLS BOARD OF EDUCATION
NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE USED TO DETERMINE PROPERTY TAX REQUEST AUTHORITY (2 of 3)

The Perkins County Public Schools Board of Education, District Number: 68-0020-000, will meet on Monday, August 17th, 2026, at 6:35 p.m. at the High School Library for a regular board meeting. 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 seven percent (7%). A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

Notice of Public Meeting - Regular Meeting (3 of 3)

The Perkins County Schools Board of Education will hold their regular meeting at 6:35 PM on August 17, 2026, at the Perkins County High School. An agenda is on file in the Superintendent's office.

NOTICE OF BUDGET HEARING TO AMEND BUDGET

Perkins County Schools (68-0020-000) in Perkins 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 17th of August at 6:30 PM at the High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget that was originally adopted on September 22, 2025. The Activity Fund is being increased by $100,000 due to increased expenditures associated with additional accounts being added to the overall Activity Fund. If not amended, the Activity Fund will exceed the total budgeted disbursements and transfers. There is no change to the district's tax asking. 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:

SUMMARY OF PROPOSED AMENDED BUDGET

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	$ 8,476,749.00	$ 8,803,850.00	$ 10,887,794.00	$ -	$ 4,100,568.00	$ 6,855,784.00
Depreciation	$ 125,153.00	$ 174,489.00	$ 375,603.00		$ 375,603.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 320,435.00	$ 410,000.00	$ 438,945.00	$ -	$ 438,945.00	
School Nutrition	$ 385,693.00	$ 375,000.00	$ 398,193.00	$ -	$ 398,193.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building		$ 620,000.00	$ 1,452,792.00		$ 1,042,792.00	$ 414,141.00
Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,308,030.00	$ 10,383,339.00	$ 13,553,327.00	$ -	$ 6,356,101.00	$ 7,269,925.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 7,269,925.00	$ 7,269,925.00

SUMMARY OF ORIGINALLY ADOPTED BUDGET

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)
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Depreciation	$ 125,153.00	$ 174,489.00	$ 375,603.00		$ 375,603.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 320,435.00	$ 410,000.00	$ 338,945.00	$ -	$ 338,945.00	
School Nutrition	$ 385,693.00	$ 375,000.00	$ 398,193.00	$ -	$ 398,193.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 1,073,428.00	$ 620,000.00	$ 1,452,792.00		$ 1,042,792.00	$ 414,141.00
Qualified Capital	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 10,381,458.00	$ 10,383,339.00	$ 13,453,327.00	$ -	$ 6,256,101.00	$ 7,269,925.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 7,269,925.00	$ 7,269,925.00