2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 14-0045 Class #: II

Randolph Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Cedar County

This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,478,788.00	$ 3,478,788.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 727,273.00		$ 727,273.00
Special Building Fund	$ -	$ 30,303.00	$ 30,303.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 727,273.00	$ 3,509,091.00	$ 4,236,364.00

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

$ 8,750,000.00	Principal
$ 4,972,844.48	Interest
$ 13,722,844.48	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,101,527,804

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

Report of Joint Public Agency & Interlocal Agreements

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

[X] YES [ ] NO

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

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

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

[ ] YES [X] NO

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

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

[ ] YES [X] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 14-0045
Randolph Public Schools

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	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	1,808,343.00	3,467,648.00	3,444,000.00	6,911,648.00	839,725.00	6,071,923.00	6,911,648.00	-	6,911,648.00
Depreciation	196,850.00	396,850.00		396,850.00			396,850.00		396,850.00
Employee Benefit	16,429.00	56,429.00		56,429.00			56,429.00	-	56,429.00
Contingency	-	-		-			-		-
Activities	150,071.00	465,000.00		465,000.00			465,000.00	-	465,000.00
School Nutrition	37,012.00	320,000.00		320,000.00			320,000.00	-	320,000.00
Bond	2,070.00	2,070.00	720,000.00	722,070.00			722,070.00	-	722,070.00
Special Building	1,121,850.00	10,201,850.00	30,000.00	10,231,850.00			10,231,850.00		10,231,850.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	53.00	75,053.00		75,053.00			75,053.00	-	75,053.00
Student Fee	7.00	30,007.00		30,007.00			30,007.00	-	30,007.00
				-					-
TOTAL ALL FUNDS	3,332,685.00	15,014,907.00	4,194,000.00	19,208,907.00	839,725.00	6,071,923.00	19,208,907.00	-	19,208,907.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,444,000.00	720,000.00	30,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	34,788.00	7,273.00	303.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,478,788.00	727,273.00	30,303.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 447,551.00	$ 185,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
700,000.00	-	100,000.00	-

County-District # 14-0045

Randolph Public Schools

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,790,704.00	3,525,913.00	3,345,000.00	6,870,913.00	776,900.00	4,285,670.00	5,062,570.00	1,808,343.00
Depreciation	269,850.00	370,850.00		370,850.00			174,000.00	196,850.00
Employee Benefit	19,529.00	54,529.00		54,529.00			38,100.00	16,429.00
Contingency	-	-		-			-	-
Activities	134,221.00	395,071.00		395,071.00			245,000.00	150,071.00
School Nutrition	42,437.00	242,012.00		242,012.00			205,000.00	37,012.00
Bond	2,004.00	2,004.00	66.00	2,070.00			-	2,070.00
Special Building	1,253,235.00	1,253,235.00	50,000.00	1,303,235.00			181,385.00	1,121,850.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	53.00	40,053.00		40,053.00			40,000.00	53.00
Student Fee	7.00	30,007.00		30,007.00			30,000.00	7.00
				-				-
TOTAL ALL FUNDS	3,512,040.00	5,913,674.00	3,395,066.00	9,308,740.00	776,900.00	4,285,670.00	5,976,055.00	3,332,685.00

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

MOTOR VEHICLE TAXES	
$	185,000.00

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,899,055.00	3,978,620.00	2,709,076.00	6,687,696.00	654,190.00	4,242,802.00	4,896,992.00	1,790,704.00
Depreciation	251,609.00	384,150.00		384,150.00			114,300.00	269,850.00
Employee Benefit	23,326.00	40,861.00		40,861.00			21,332.00	19,529.00
Contingency	-	-		-			-	-
Activities	140,683.00	357,563.00		357,563.00			223,342.00	134,221.00
School Lunch	45,156.00	244,745.00		244,745.00			202,308.00	42,437.00
Bond	1,938.00	1,938.00	66.00	2,004.00			-	2,004.00
Special Building	1,317,959.00	1,380,462.00	82,630.00	1,463,092.00			209,857.00	1,253,235.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	4,675.00	36,833.00		36,833.00			36,780.00	53.00
Student Fee	7.00	7.00		7.00			-	7.00
				-				-
TOTAL ALL FUNDS	$ 3,684,408.00	6,425,179.00	2,791,772.00	9,216,951.00	654,190.00	4,242,802.00	5,704,911.00	3,512,040.00

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

MOTOR VEHICLE TAXES	
$	210,235.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Randolph Public Schools**
ADDRESS	**PO Box 755**
CITY & ZIP CODE	**Randolph 68771**
TELEPHONE	**(402) 337-0252**
WEBSITE	**www.randolphpublic.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Paul Schmit	Daryl Schrunk	Daryl Schrunk
TITLE /FIRM NAME	Board President	Superintendent	Superintendent
TELEPHONE	(402) 337-0252	(402) 337-0252	(402) 337-0252
EMAIL ADDRESS	paul.schmit@rcards.org	daryl.schrunk@rcards.org	daryl.schrunk@rcards.org

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

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

Randolph Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,429,293.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
2,975,965.00	/	901,613,911.00	=	0.33 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.33 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 79,902.53

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,509,195.53**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 3,509,091.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 14-0045

Randolph Public Schools

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

Randolph Public Schools

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,478,788.00	727,273.00	30,303.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	727,273.00		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	727,273.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,478,788.00	-	30,303.00	-
14	Assessed Valuation	1,101,527,804	1,101,527,804	1,101,527,804	1,101,527,804
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.315815	0.000000	0.002751	0.000000
16	Total Levy for Compliance	0.318566			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 3,478,788.00	$ 1,101,527,804	0.315815
Special Building Fund	$ 30,303.00	$ 1,101,527,804	0.002751
Bond Fund	$ 727,273.00	$ 825,106,102	0.088143
Bond Fund	$ -	$ 1,101,527,804	0.000000
Bond Fund	$ -	$ 1,101,527,804	0.000000
QCPUF Fund	$ -	$ 1,101,527,804	0.000000
QCPUF Fund	$ -	$ 1,101,527,804	0.000000
	$ -	$ 1,101,527,804	0.000000
	$ -	$ 1,101,527,804	0.000000
	$ -	$ 1,101,527,804	0.000000
	$ -	$ 1,101,527,804	0.000000
	$ -	$ 1,101,527,804	0.000000
	$ -	$ 1,101,527,804	0.000000
Total	$ 4,236,364.00		$ 0.406709

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (DARYL SCHRUNK)

Notice is hereby given that Randolph Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on January 13, 2025 at 7:00 pm at the High School Board Room in Randolph, Nebraska.

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

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

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 151,550.00	$ 151,550.00	**$ 303,100.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 20,500.00	$ 21,750.00	$ 42,250.00
• *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*	$ 28,036.00	$ 28,036.00	$ 56,072.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,500.00	$ 1,500.00	$ 3,000.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 201,586.00**	**$ 202,836.00**	**$ 404,422.00**

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Randolph Public Schools (14-0045) in Cedar 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 10th day of September, 2025 at 8:00 o'clock, P.M., at the High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,896,992.00	$ 5,062,570.00	$ 6,911,648.00	$ -	$ 3,467,648.00	$ 3,478,788.00
Depreciation	$ 114,300.00	$ 174,000.00	$ 396,850.00		$ 396,850.00	
Employee Benefit	$ 21,332.00	$ 38,100.00	$ 56,429.00	$ -	$ 56,429.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 223,342.00	$ 245,000.00	$ 465,000.00	$ -	$ 465,000.00	
School Nutrition	$ 202,308.00	$ 205,000.00	$ 320,000.00	$ -	$ 320,000.00	
Bond	$ -	$ -	$ 722,070.00	$ -	$ 2,070.00	$ 727,273.00
Special Building	$ 209,857.00	$ 181,385.00	$ 10,231,850.00		$ 10,201,850.00	$ 30,303.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ 36,780.00	$ 40,000.00	$ 75,053.00	$ -	$ 75,053.00	
Student Fee	$ -	$ 30,000.00	$ 30,007.00	$ -	$ 30,007.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,704,911.00	$ 5,976,055.00	$ 19,208,907.00	$ -	$ 15,014,907.00	$ 4,236,364.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 727,273.00	$ 3,509,091.00	$ 4,236,364.00

Notice of Special Hearing To Set Final Tax Request

Randolph Public Schools (14-0045) in Cedar 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 10th day of, September 2025 at 8:10 o'clock P.M., at the High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	901,613,911	1,101,527,804	22%

	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	6,700,727.00	3,378,788.00	0.374749	0.306737	6,911,648.00	3,478,788.00	0.315815	-16%	3%
Bond Fund(s) K - 12	4,000.00	-	0.000000	0.000000	722,070.00	727,273.00	0.088143	#DIV/0!	17952%
Special Building Fund	1,286,916.00	50,505.00	0.005602	0.004585	10,231,850.00	30,303.00	0.002751	-51%	695%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Total	7,991,643.00	3,429,293.00	0.380350	0.311322	17,865,568.00	4,236,364.00	0.406709	7%	124%

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: RANDOLPH PUBLIC SCHOOL
PO BOX 755
RANDOLPH, NE 68771-0755

TAXABLE VALUE LOCATED IN THE COUNTY OF CEDAR

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]
RANDOLPH 45	3	14-0045		586,165,385	908,895	456,917,350	0.20

** 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 JANELLE HEIKES, CEDAR 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.

Janelle Heikes
(signature of county assessor)

8/18/25
(date)

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

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

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

Assessor's Use Only
32,491,329 Pers Prior
28,620,515 Pers Value
424,426,021 Real Prior
557,544,870 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: RANDOLPH PUBLIC SCHOOL
PO BOX 755
RANDOLPH, NE 68771-0755

TAXABLE VALUE LOCATED IN THE COUNTY OF CEDAR

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
RAND 45 BOND		14-0045	434,103,303

I JANELLE HEIKES, CEDAR 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.

Janelle Heikes
(signature of county assessor)

8/18/25
(date)

CC: County Clerk, CEDAR 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
0 Pers Prior
28,620,515 Pers Value
0 Real Prior
405,482,788 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

[certification required on or before August 20th of each year]

RANDOLPH PUBLIC SCHOOL

TO: BOX 755
RANDOLPH NE 68771-0755

TAXABLE VALUE LOCATED IN THE COUNTY OF PIERCE

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
RANDOLPH 45	3	14-0045		265,358,536	549,875	224,357,303	0.25

** 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 JEAN M LUBKE, PIERCE 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.

Jean M Lubke — *(signature of county assessor)*

Aug 14, 2025 — *(date)*

CC: County Clerk, PIERCE 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

12,732,832 Pers Prior
12,115,964 Pers Value

211,624,471 Real Prior
253,242,572 Real Value

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

RANDOLPH PUBLIC SCHOOL

TO: BOX 755
RANDOLPH NE 68771-0755

TAXABLE VALUE LOCATED IN THE COUNTY OF PIERCE

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
RANDOLPH 45 BOND 2025		14-0045	207,957,194

I JEAN M LUBKE, PIERCE 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.

Jean M Lubke
(signature of county assessor)

Aug 14, 2025
(date)

CC: County Clerk, PIERCE 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

0 Pers Prior
12,182,975 Pers Value

0 Real Prior
195,774,219 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

POLITICAL SUBDIVISION

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF WAYNE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
SD #45 RANDOLPH	3	14-0045		250,003,883	1,517,195	220,339,258	0.69

** 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 DAWN DUFFY, WAYNE 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.

Dawn Duffy
(signature of county assessor)

8-12-25
(date)

CC: County Clerk, WAYNE 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

12,654,469 Pers Prior
11,764,928 Pers Value

207,684,789 Real Prior
238,238,955 Real Value

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

POLITICAL SUBDIVISION

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF WAYNE

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SD #45 RANDOLPH BOND 2025		14-0045	183,045,605

I DAWN DUFFY, WAYNE 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.

Dawn Duffy
(signature of county assessor)

8-12-25
(date)

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

0 Pers Prior
11,764,928 Pers Value

0 Real Prior
171,280,677 Real Value

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

Notice is hereby given, in compliance with Sections 13-501 to 13-513, that the Randolph Public Schools Board of Education will meet on **Wednesday, September 10, 2025 at 8:00 p.m. at the High School Board Room** for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The hearing shall continue until all attendee testimony has concluded. The budget detail is available at the Superintendent's office during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

Notice is hereby given, in compliance with Section 77-1632, that the special hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request will commence immediately upon adjournment of the preceding budget hearing or at 8:10 p.m., whichever is later.

The regular board meeting will commence immediately upon adjournment of the preceding tax request hearing, or at 8:20 p.m., whichever is later. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

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

Notice is hereby given, in compliance with Sections 13-501 to 13-513, that the Randolph Public Schools Board of Education will meet on Wednesday, September 10, 2025 at 8:00 p.m. at the High School Board Room for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The hearing shall continue until all attendee testimony has concluded. The budget detail is available at the Superintendent's office during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

Notice is hereby given, in compliance with Section 77-1632, that the special hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request will commence immediately upon adjournment of the preceding budget hearing or at 8:10 p.m., whichever is later.

The regular board meeting will commence immediately upon adjournment of the preceding tax request hearing, or at 8:20 p.m., whichever is later. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

09.03.25c

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA]
COUNTY OF **Cedar**] ss

I, Robert Dump, being first duly sworn on oath, depose and say that I am the editor of the Randolph Times, and that:

Said newspaper is and was printed and published in Randolph in Cedar County, Nebraska, and that said paper is printed in the English language and has a bona fide circulation of more than three hundred copies per week and has been published within said county for more than fifty-two successive weeks prior to the first publication of the attached notice and that said newspaper was printed in whole or in part in an office maintained in Randolph, Cedar County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was printed and published in said newspaper for **1** consecutive weeks in all issues for said newspaper proper; that the first publication of said notice was on the **3rd** day of **September**, 20**25**, and the last publication was on the **3rd** day of **September**, 20**25**.

Rob T Dump
Editor

Subscribed in my presence and sworn to before me this **3rd** day of **September**, 20**25**.

Lori Leise
Notary Public

GENERAL NOTARY - State of Nebraska
LORI LEISE
My Comm. Exp. October 8, 2025

Publication Fees.....$ 7.00

Proofs.....$

TOTAL.....$



PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA } ss
COUNTY OF **Cedar** }

I, Robert Dump, being first duly sworn on oath, depose and say that I am the editor of the Randolph Times, and that:

Said newspaper is and was printed and published in Randolph in Cedar County, Nebraska, and that said paper is printed in the English language and has a bona fide circulation of more than three hundred copies per week and has been published within said county for more than fifty-two successive weeks prior to the first publication of the attached notice and that said newspaper was printed in whole or in part in an office maintained in Randolph, Cedar County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was printed and published in said newspaper for **1** consecutive weeks in all issues for said newspaper proper; that the first publication of said notice was on the **3rd** day of **September**, 20**25**, and the last publication was on the **3rd** day of **September**, 20**25**.

Robert Dump
Editor

Subscribed in my presence and sworn to before me this **3rd** day of **September**, 20**25**.

Lori Leise
Notary Public

GENERAL NOTARY - State of Nebraska
LORI LEISE
My Comm. Exp. October 8, 2025

Publication Fees.....$ 258.00
Proofs.....$ 3.00
TOTAL.....$ 261.00

PUBLISHER'S AFFIDAVIT

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Randolph Public Schools (14-0045) in Cedar 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 10th day of September, 2025 at 8:00 o'clock, P.M., at the High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,896,992.00	$ 5,062,570.00	$ 6,911,648.00	$ -	$ 3,467,648.00	$ 3,478,788.00
Depreciation	$ 114,300.00	$ 174,000.00	$ 396,850.00		$ 396,850.00	
Employee Benefit	$ 21,332.00	$ 38,100.00	$ 56,429.00	$ -	$ 56,429.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 223,342.00	$ 245,000.00	$ 465,000.00	$ -	$ 465,000.00	
School Nutrition	$ 202,308.00	$ 205,000.00	$ 320,000.00	$ -	$ 320,000.00	
Bond	$ -	$ -	$ 722,070.00	$ -	$ 2,070.00	$ 727,273.00
Special Building	$ 209,857.00	$ 181,385.00	$ 10,231,850.00		$ 10,201,850.00	$ 30,303.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ 36,780.00	$ 40,000.00	$ 75,053.00	$ -	$ 75,053.00	
Student Fee	$ -	$ 30,000.00	$ 30,007.00	$ -	$ 30,007.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,704,911.00	$ 5,976,055.00	$ 19,208,907.00	$ -	$ 15,014,907.00	$ 4,236,364.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 727,273.00	$ 3,509,091.00	$ 4,236,364.00

ZNEZ



PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA }
COUNTY OF **Cedar** } ss

I, Robert Dump, being first duly sworn on oath, depose and say that I am the editor of the Randolph Times, and that:

Said newspaper is and was printed and published in Randolph in Cedar County, Nebraska, and that said paper is printed in the English language and has a bona fide circulation of more than three hundred copies per week and has been published within said county for more than fifty-two successive weeks prior to the first publication of the attached notice and that said newspaper was printed in whole or in part in an office maintained in Randolph, Cedar County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was printed and published in said newspaper for **1** consecutive weeks in all issues for said newspaper proper; that the first publication of said notice was on the **3rd** day of **September**, 20**25**, and the last publication was on the **3rd** day of **September**, 20**25**.

R & T Dump
Editor

Subscribed in my presence and sworn to before me this **3rd** day of **September**, 20**25**.

Lori Leise
Notary Public

GENERAL NOTARY - State of Nebraska
LORI LEISE
My Comm. Exp. October 8, 2025

Publication Fees.....$ 258.00
Proofs.....$ 3.00
TOTAL.....$ 261.00

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA } ss
COUNTY OF **Cedar** }

I, Robert Dump, being first duly sworn on oath, depose and say that I am the editor of the Randolph Times, and that:

Said newspaper is and was printed and published in

Notice of Special Hearing To Set Final Tax Request

Randolph Public Schools (14-0045) in Cedar 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 10th day of, September 2025 at 8:10 o'clock P.M., at the High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	901,613,911	1,101,527,804	22%

	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	6,700,727.00	3,378,788.00	0.374749	0.306737	6,911,648.00	3,478,788.00	0.315815	-16%	3%
Bond Fund(s) K - 12	4,000.00	-	0.000000	0.000000	722,070.00	727,273.00	0.088143	#DIV/0!	17952%
Special Building Fund	1,286,916.00	50,505.00	0.005602	0.004585	10,231,850.00	30,303.00	0.002751	-51%	695%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Total	7,991,643.00	3,429,293.00	0.380350	0.311322	17,865,568.00	4,236,364.00	0.406709	7%	124%

ZNEZ

Lori Leise
Notary Public

GENERAL NOTARY - State of Nebraska
LORI LEISE
My Comm. Exp. October 8, 2025

NOTICE is hereby given, in compliance with the provisions of Section 5 of 2023 Neb. Laws 243, that the Board of Education for Randolph Public Schools will meet on the 10th day of September, 2025, at 8:00 p.m. at the High School Board Room to 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.

MEETING NOTICE

NOTICE is hereby given, in compliance with the provisions of Section 5 of 2023 Neb. Laws 243, that the Board of Education for Randolph Public Schools will meet on the 10th day of September, 2025, at 8:00 p.m. at the High School Board Room to 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.

09.03.25c

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA }
COUNTY OF **Cedar** } ss.

I, Robert Dump, being first duly sworn on oath, depose and say that I am the editor of the Randolph Times, and that:

Said newspaper is and was printed and published in Randolph in Cedar County, Nebraska, and that said paper is printed in the English language and has a bona fide circulation of more than three hundred copies per week and has been published within said county for more than fifty-two successive weeks prior to the first publication of the attached notice and that said newspaper was printed in whole or in part in an office maintained in Randolph, Cedar County, Nebraska, that being the place of publication of said newspaper.

The annexed notice was printed and published in said newspaper for **1** consecutive weeks in all issues for said newspaper proper; that the first publication of said notice was on the **3rd** day of **September**, 20**25**, and the last publication was on the **3rd** day of **September**, 20**25**.

Editor

Subscribed in my presence and sworn to before me this **3rd** day of **September**, 20**25**.

Notary Public

GENERAL NOTARY - State of Nebraska
LORI LEISE
My Comm. Exp. October 8, 2025

Publication Fees.....$ 7.00

Proofs.....$_____

TOTAL.....$_____

MINUTES OF PUBLIC HEARING ON
2025-2026 FINAL TAX REQUEST AND 2025-2026 BUDGET
BOARD OF EDUCATION
8:00 P.M, WEDNESDAY SEPTEMBER 10th, 2025

BOARD MEMBERS
Paul Schmit, Presiding Officer
Cody Backer, Vice President
Sandy Owens, Secretary-Board of Education
Lucas Miller
Anson Dockhorn
Chris Winkelbauer

Superintendent of Schools
Daryl Schrunk

The hearing to set the final 2025-2026 budget of the Randolph School District was called to order at 8:00 p.m. by President Paul Schmit on September 10th, 2025, with the following present: Members: Paul Schmit, Cody Backer, Sandy Owens, Lucas Miller, Anson Dockhorn, Chris Winkelbauer, Superintendent Schrunk, Principal Beacom, Principal Conroy, Tiffany Kalin recording secretary.
President, Paul Schmit announced and informed the public that a current copy of the open meetings act is posted in the board room.
Motion was made by Miller and seconded by Dockhorn to hereby determine that this meeting was preceded by notice being published in the Randolph Times on September 3rd, 2025 and is hereby duly convened in open session. On roll call vote motion carried 6-0.
Everyone joined in the pledge of allegiance to the flag.
Superintendent Schrunk and Randolph School Board opened the hearing for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to adopting the 2025-2026 budget.
The hearing adjourned at 8:16 p.m.
The hearing to set the final 2025-2026 tax request of the Randolph School District was called to order at 8:16 p.m. by President Paul Schmit on September 10th, 2025, with the following present: Members: Paul Schmit, Cody Backer, Sandy Owen, Lucas Miller, Anson Dockhorn, Chris Winkelbauer, Superintendent Schrunk, Principal Beacom, Principal Conroy, Tiffany Kalin recording secretary.
Motion was made by Dockhorn and seconded by Backer to hereby determine that this meeting was preceded by notice being published in the Randolph Times on September 3rd, 2025, and is hereby duly convened in open session. On roll call vote motion carried 6-0.
Superintendent Schrunk and Randolph School Board opened the hearing for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to setting the final tax request for the 2025-2026 school year.
The hearing adjourned at 8:40 p.m.

I, the undersigned, the duly qualified and acting Recording Secretary of the Randolph Board of Education, Randolph, Nebraska, hereby certify, that the attached and foregoing minutes are a true and correct copy of a meeting of the Randolph Board of Education, held in open session at Randolph, Nebraska on the 10th day of September 2025 which meeting was preceded by published notice.

Respectfully Submitted
Tiffany Kalin
Recording Secretary

President_____ Date_____

Secretary_____ Date_____

MINUTES OF REGULAR BOARD MEETING
BOARD OF EDUCATION
8:00 P.M, WEDNESDAY, September 10th, 2025

BOARD MEMBERS
Paul Schmit, Presiding Officer
Cody Backer, Vice President
Sandy Owens, Secretary/Treasurer-Board of Education
Lucas Miller
Anson Dockhorn
Chris Winkelbauer

Superintendent of Schools
Daryl Schrunk

The regular meeting of the Randolph Board of Education was called to order at 8:40 p.m. by Paul Schmit on September 10th, 2025, with the following present: Members: Paul Schmit, Cody Backer, Sandy Owens, Lucas Miller, Anson Dockhorn, Chris Winkelbauer, Superintendent Schrunk, Principal Beacom, Principal Conroy and Tiffany Kalin recording secretary.

Paul Schmit announced and informed the public that a current copy of the open meetings act is posted in the boardroom.

Motion was made by Miller and seconded by Owens to hereby determine that this meeting was preceded by published notice in the September 3rd, 2025, Randolph Times and is hereby duly convened in open session. On roll call vote motion carried 6-0.

Motion was made by Backer and seconded by Dockhorn to approve the regular meeting minutes of August 11th, 2025 and special board meeting minutes of August 26th, 2025. On roll call vote motion carried 6-0.

Motion was made by Owens and seconded by Dockhorn to approve the September 2025 claims. On roll call vote motion carried 6-0.

Motion was made by Miller and seconded by Backer to approve the Resolution to increase the districts base growth percentage by up to an additional seven percent or other maximum amount as permitted by law. On roll call vote motion carried 6-0.

Motion was made by Schmit and seconded by Owens to adopt the 2025-26 proposed budget. On roll call vote motion carried 6-0.

Motion was made by Backer and seconded by Winkelbauer in adopting a resolution to set the 2025-26 Final Tax Request for the General Fund in the amount of $3,478,788.00; the Special Building Fund in the amount of $30,303.00; and the Bond Fund in the amount of $727.273.00. On roll call vote motion carried 6-0.

Motion was made by Backer and seconded by Dockhorn to approve a General Fund transfer to the Employee Benefit Fund of $25,000.00 for workers compensation premiums for the 2025-26 school year. On roll call vote motion carried 6-0.

Motion was made by Winkelbauer and seconded by Backer to approve the Superintendents goals for the 2025-26 school year. On roll call vote motion carried 6-0.

Motion was made by Miller and seconded by Owens in adopting the Local Hazard Mitigation Plan Update prepared by Lower Elkhorn Natural Resources District. On roll call vote motion carried 6-0.

Motion was made by Owens and seconded by Dockhorn to approve changes to the school calendar. On roll call vote motion carried 6-0.

K-6 Principal Beacom, 7-12 Principal Conroy and Superintendent Schrunk gave their monthly reports to the board.
Meeting was adjourned at 9:30 p.m.
Notice is hereby given that at the next regular meeting of the Randolph Board of Education on Monday, October 20th, 2025, at 8:00 p.m. An agenda is kept continually current and is available for public inspection in the Superintendent's Office during regular office hours.

I, the undersigned, the duly qualified and acting Recording Secretary of the Randolph Board of Education, Randolph, Nebraska, hereby certify that the attached and foregoing minutes are a true and correct copy of a meeting of the Randolph Board of Education, held in open session at Randolph, Nebraska on the 10th day of September 2025 which meeting was preceded by published notice.

Respectfully Submitted
Tiffany Kalin
Recording Secretary

President_____ Date_____

Secretary_____ Date_____

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _09/10/2025_

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

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

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

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

General Fund:	$	3,478,788.00
Bond Fund:	$	727,273.00
Special Building Fund:	$	30,303.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 22.17 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 0.311322 per $100 of assessed value.

4. Randolph Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.406709 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Randolph Public Schools will increase (decrease) last year's budget by 105.18 percent.

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

Motion by Backer, seconded by Winkelbauer to adopt Resolution #09/10/2025.

Voting yes were:	Voting no were:
Cody Backer	
Anson Dockhorn	
Lucas Miller	
Sandy Owens	
Paul Schmit	
Chris Winkelbauer	

Dated this _10th_ day of _September_, 2025

RESOLUTION

WHEREAS, the Nebraska Legislature enacted several measures this past legislative session, including LB 243, to adjust public school district revenue and finances; and,

WHEREAS, LB 243 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, LB 243 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of no more than four hundred seventy-one students may increase its tax request by up to an additional seven percent above the base growth percentage; and

WHEREAS, the average daily membership of Cedar County School District Number 14-45, a/k/a Randolph Public Schools (the "School District") is no more than four hundred seventy-one students; and

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

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

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 5 of 2023 Neb. Laws 243, at least seventy percent of the Board of Education of this School District affirmatively votes to increase to the School District's overall property tax request authority by up to an additional seven percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member Miller moved for their passage and adoption. Member Backer seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution: Cody Backer, Anson Dockhorn, Lucas Miller, Sandy Owens, Paul Schmit, and Chris Winkelbauer.

The following members voted against the same: NONE.

The following members were absent or not voting: NONE.

The above Resolution having been consented to by at least seventy percent of the Members of the Board of Education, it was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this 10th day of September, 2025.

RANDOLPH PUBLIC SCHOOLS

BY: Paul Schmit
President

ATTEST:

Sandra R. Owens
Secretary

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Randolph Public Schools — SUBDIVISION NAME

Cedar — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 1 - Wakefield NE	8/13/24 to 5/21/25	Psychological, Occupational and Physical Therapy, Vision and Speech contracted services.
Laurel-Concord-Coleridge	8/26/24 to 5/23/25	Level III Program for special education services

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Randolph Public Schools	Cedar
SUBDIVISION NAME	COUNTY

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

District Number: 14-0045-000
District Name: RANDOLPH PUBLIC SCHOOLS
District Phone: (402)337-0252

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

Checklist

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit
Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:

File (click file name to view)	Upload DateTime
Randolph Public Schools (14-0045) 2025-2026 Budget (UploadFile_DisplayFile.aspx?ID=26109)	9/16/2025 8:21:06 AM

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

Certified Budget Authority	A-101	6,071,923
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	6,071,923
Total Allowable Budget Authority	A-780	6,071,923

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

2025/26 General Fund Budget of Disbursements & Transfers	B-100	6,911,648
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	839,725
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,071,923
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

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

Adjusted Unused Budget Authority	B-165	0
2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	3,110,242
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	396,850
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	396,850

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	1,101,527,804

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	3,689,965
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	332,861
Enter the amount approved by the School Board.	D-140	332,861
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	4,022,826
2025/26 Property Tax Request General Fund	D-210	3,478,788
2025/26 Property Tax Request Special Building Fund	D-220	30,303
2025/26 Total Property Tax Request	D-230	3,509,091
2025/26 Unused Property Tax Request Authority	D-240	513,735

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	180,874

Recalculates LC-2 after making changes — Recalculate LC-2

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

District Number: 14-0045-000
District Name: RANDOLPH PUBLIC SCHOOLS
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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

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Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,071,923
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

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

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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

Randolph Public Schools

"Where Tomorrow is Built Today"

September 16, 2025

To: Auditor of Public Accounts, Room 2307, State Capitol, Lincoln, NE 68509-8917
Cedar County Clerk, 101 S Broadway Ave, Hartington, NE 68739
Pierce County Clerk, 111 W Court St, Pierce, NE 68767
Wayne County Clerk, 510 N Pearl St, Wayne, NE 68787
Nebraska Dept. of Education, School Finance Department, Box 94987, Lincoln, NE 68509-4987

From: Daryl Schrunk, Superintendent, Randolph Public Schools, School District #14-0045, 207 N Pierce Street, PO Box 755, Randolph, NE 68771

RE: 2025/2026 School District Budget Documentation

Included with this letter are copies of budget materials for Cedar County School District 14-0045. These budget documents include:

1) 2025/26 School District Budget Document with supporting documents
2) Certification of Valuation for Cedar County School District 14-0045
3) Affidavit of Proof of the 2025/26 Budget Meeting
4) Affidavit of Proof of the 2025/26 Property Tax Request Hearing
5) Minutes of the Meeting with approval of 2025/26 Budget and Tax Request
6) 2025/26 Property Tax Request Resolution
7) 2025/26 LB 243 Resolution
8) Nebraska Department of Education Budget Form LC2 and supporting documents

Thank you. Please let me know if you need additional documentation.

Sincerely,

Daryl Schrunk

Daryl Schrunk
Superintendent
Randolph Public Schools
207 N Pierce Street
PO Box 755
Randolph, NE 68771
(402) 337-0252
daryl.schrunk@rcards.org