2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 72-0032 **Class #: III**

Shelby-Rising City Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Polk County

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 5,298,381.00	$ 5,298,381.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 902,000.00		$ 902,000.00
Special Building Fund	$ -	$ 53,919.00	$ 53,919.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 902,000.00	$ 5,352,300.00	$ 6,254,300.00

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

$	8,980,000.00	Principal
$	1,009,631.25	Interest
$	9,989,631.25	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,078,397,853

*(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

	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	3,098,103.00	5,854,951.00	5,245,397.00	11,100,348.00	1,511,931.00	8,488,417.00	10,000,348.00	1,100,000.00	11,100,348.00
Depreciation	230,854.00	530,854.00		530,854.00			530,854.00		530,854.00
Employee Benefit	23,837.00	91,522.00		91,522.00			55,000.00	36,522.00	91,522.00
Contingency	-	-		-			-		-
Activities	162,030.00	500,000.00		500,000.00			500,000.00	-	500,000.00
School Nutrition	40,498.00	388,168.00		388,168.00			355,498.00	32,670.00	388,168.00
Bond	1,087,859.00	1,105,159.00	892,980.00	1,998,139.00			1,998,139.00	-	1,998,139.00
Special Building	88,783.00	89,963.00	53,380.00	143,343.00			143,343.00		143,343.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	4,731,964.00	8,560,617.00	6,191,757.00	14,752,374.00	1,511,931.00	8,488,417.00	13,583,182.00	1,169,192.00	14,752,374.00

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)	5,245,397.00	892,980.00	53,380.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	52,984.00	9,020.00	539.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,298,381.00	902,000.00	53,919.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,230,348.00	**$ 250,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,000,000.00	87,859.00	8,783.00	-

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,608,664.00	7,780,990.00	3,472,865.00	11,253,855.00	978,938.00	7,176,814.00	8,155,752.00	3,098,103.00
Depreciation	498,856.00	699,460.00		699,460.00			468,606.00	230,854.00
Employee Benefit	23,471.00	73,837.00		73,837.00			50,000.00	23,837.00
Contingency	-	-		-			-	-
Activities	274,379.00	572,479.00		572,479.00			410,449.00	162,030.00
School Nutrition	43,101.00	360,771.00		360,771.00			320,273.00	40,498.00
Bond	987,085.00	1,091,885.00	902,000.00	1,993,885.00			906,026.00	1,087,859.00
Special Building	50,799.00	82,518.00	46,265.00	128,783.00			40,000.00	88,783.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	4,486,355.00	10,661,940.00	4,421,130.00	15,083,070.00	978,938.00	7,176,814.00	10,351,106.00	4,731,964.00

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 Workshe

MOTOR VEHICLE TAXES	
$	**247,937.00**

County-District # 72-0032

Shelby-Rising City Public Schools

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,467,235.00	5,618,754.00	4,642,279.00	10,261,033.00	854,882.00	6,797,487.00	7,652,369.00	2,608,664.00
Depreciation	496,935.00	608,235.00		608,235.00			109,379.00	498,856.00
Employee Benefit	23,942.00	77,410.00		77,410.00			53,939.00	23,471.00
Contingency	-	-		-			-	-
Activities	196,960.00	570,034.00		570,034.00			295,655.00	274,379.00
School Lunch	86,968.00	327,658.00		327,658.00			284,557.00	43,101.00
Bond	949,509.00	1,080,077.00	814,346.00	1,894,423.00			907,338.00	987,085.00
Special Building	60,212.00	66,550.00	37,468.00	104,018.00			53,219.00	50,799.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,281,761.00	8,348,718.00	5,494,093.00	13,842,811.00	854,882.00	6,797,487.00	9,356,456.00	4,486,355.00

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 Workshe

MOTOR VEHICLE TAXES	
$	**275,561.00**

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 72-0032
Shelby-Rising City Public Schools

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,098,103.00	5,854,951.00	5,245,397.00	11,100,348.00	1,511,931.00	8,488,417.00	10,000,348.00	1,100,000.00	11,100,348.00
Depreciation	230,854.00	530,854.00		530,854.00			530,854.00		530,854.00
Employee Benefit	24,308.00	91,993.00		91,993.00			55,000.00	36,993.00	91,993.00
Contingency	-	-		-			-		-
Activities	162,030.00	500,000.00		500,000.00			500,000.00	-	500,000.00
School Nutrition	40,498.00	388,168.00		388,168.00			355,498.00	32,670.00	388,168.00
Bond	1,087,859.00	1,105,159.00	892,980.00	1,998,139.00			1,998,139.00	-	1,998,139.00
Special Building	88,783.00	89,963.00	53,380.00	143,343.00			143,343.00		143,343.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	4,732,435.00	8,561,088.00	6,191,757.00	14,752,845.00	1,511,931.00	8,488,417.00	13,583,182.00	1,169,663.00	14,752,845.00

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)	5,245,397.00	892,980.00	53,380.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	52,984.00	9,020.00	539.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,298,381.00	902,000.00	53,919.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,230,348.00	$ 250,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,000,000.00	87,859.00	8,783.00	-

County-District # 72-0032

Shelby-Rising City 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	2,608,664.00	7,780,990.00	3,472,865.00	11,253,855.00	978,938.00	7,176,814.00	8,155,752.00	3,098,103.00
Depreciation	498,856.00	699,460.00		699,460.00			468,606.00	230,854.00
Employee Benefit	23,942.00	74,308.00		74,308.00			50,000.00	24,308.00
Contingency	-	-		-			-	-
Activities	274,379.00	572,479.00		572,479.00			410,449.00	162,030.00
School Nutrition	43,101.00	360,771.00		360,771.00			320,273.00	40,498.00
Bond	987,085.00	1,091,885.00	902,000.00	1,993,885.00			906,026.00	1,087,859.00
Special Building	50,799.00	82,518.00	46,265.00	128,783.00			40,000.00	88,783.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	4,486,826.00	10,662,411.00	4,421,130.00	15,083,541.00	978,938.00	7,176,814.00	10,351,106.00	4,732,435.00

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	
$	247,937.00

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	2,467,235.00	5,618,754.00	4,642,279.00	10,261,033.00	854,882.00	6,797,487.00	7,652,369.00	2,608,664.00
Depreciation	496,935.00	608,235.00		608,235.00			109,379.00	498,856.00
Employee Benefit	23,942.00	77,410.00		77,410.00			53,468.00	23,942.00
Contingency	-	-		-			-	-
Activities	196,960.00	570,034.00		570,034.00			295,655.00	274,379.00
School Lunch	86,968.00	327,658.00		327,658.00			284,557.00	43,101.00
Bond	949,509.00	1,080,077.00	814,346.00	1,894,423.00			907,338.00	987,085.00
Special Building	60,212.00	66,550.00	37,468.00	104,018.00			53,219.00	50,799.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,281,761.00	8,348,718.00	5,494,093.00	13,842,811.00	854,882.00	6,797,487.00	9,355,985.00	4,486,826.00

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	
$	275,561.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Shelby-Rising City**
ADDRESS	**650 North Walnut St.**
CITY & ZIP CODE	**Shelby, NE 68662**
TELEPHONE	**402-527-5946**
WEBSITE	**www.shelby.esu7.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Geoff Ruth	Tucker Tejkl	Tucker Tejkl
TITLE /FIRM NAME	Chairperson/Board President	Superintendent	Superintendent
TELEPHONE	402-527-5946	402-527-5946	402-527-5946
EMAIL ADDRESS	geoffreyruth@gmail.com	ttejkl@shelby.esu7.org	ttejkl@shelby.esu7.org

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

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

Shelby-Rising City Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,536,641.00
*(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

20,350,999.00	/	934,612,719.00	=	2.18 %	(3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor			

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.18 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 231,431.59

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 5,768,072.59**
(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) $ 5,352,300.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Shelby-Rising City Public Schools — **Polk**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Village of Shelby & Shelby-Rising City Public Schools	8/1/25 to 7/31/26	Both parties will split the cost of running the library located on the school campus. Cost will be split 50/50.
ESU 7 & Shelby-Rising City Public Schools	8/1/25 to 7/31/26	Educational Services
Central Community College	7/1/25 to 6/30/26	Dual Credit

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Shelby-Rising City Public Schools	**Polk**
SUBDIVISION NAME	COUNTY

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 72-0032

Shelby-Rising City 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**	$ 126,324.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 126,324.00

Shelby-Rising City 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	5,298,381.00	902,000.00	53,919.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	902,000.00		-
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)**	-	902,000.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,298,381.00	-	53,919.00	-
14	Assessed Valuation	1,078,397,853	1,078,397,853	1,078,397,853	1,078,397,853
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.491320	0.000000	0.005000	0.000000
16	Total Levy for Compliance	0.496320			

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	$ 5,298,381.00	$ 1,078,397,853	0.491320
Special Building Fund	$ 53,919.00	$ 1,078,397,853	0.005000
Bond Fund	$ 902,000.00	$ 1,078,397,853	0.083643
Bond Fund	$ -	$ 1,078,397,853	0.000000
Bond Fund	$ -	$ 1,078,397,853	0.000000
QCPUF Fund	$ -	$ 1,078,397,853	0.000000
QCPUF Fund	$ -	$ 1,078,397,853	0.000000
	$ -	$ 1,078,397,853	0.000000
	$ -	$ 1,078,397,853	0.000000
	$ -	$ 1,078,397,853	0.000000
	$ -	$ 1,078,397,853	0.000000
	$ -	$ 1,078,397,853	0.000000
	$ -	$ 1,078,397,853	0.000000
Total	$ 6,254,300.00		$ 0.579963

Must agree to Cover

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

Notice is hereby given that Shelby-Rising City Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 16th, 2024 at 7pm at the Shelby High School, Room 402 in Shelby, 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	$ 137,500.00	$ 142,500.00	**$ 280,000.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 28,348.56	$ 28,348.56	$ 56,697.12
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	$ 13,585.00	$ 13,585.00	$ 27,170.00
• *District's share of retirement, FICA and Medicare*	$ 10,518.75	$ 10,518.75	$ 21,037.50
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 191,152.31**	**$ 196,152.31**	**$ 387,304.62**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 9102025

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

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

General Fund:	$	5,298,381.00
Bond Fund:	$	902,000.00
Special Building Fund:	$	53,919.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 15.38 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 0.597056 per $100 of assessed value.

4. Shelby-Rising City Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.579963 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Shelby-Rising City Public Schools will increase (decrease) last year's budget by 31.22 percent.

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

Motion by Chris Whitmore seconded by Joe Noyd to adopt Resolution 9102025.

Voting yes were:	Voting no were:

Dated this 10th day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shelby-Rising City Public Schools (72-0032) in Polk 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 10 day of September, 2025 at 6:30 o'clock, P.M., at Room 402 in Shelby-Rising City Public Schools 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	$ 7,652,369.00	$ 8,155,752.00	$ 10,000,348.00	$ 1,100,000.00	$ 5,854,951.00	$ 5,298,381.00
Depreciation	$ 109,379.00	$ 468,606.00	$ 530,854.00		$ 530,854.00	
Employee Benefit	$ 53,468.00	$ 50,000.00	$ 55,000.00	$ 36,993.00	$ 91,993.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 295,655.00	$ 410,449.00	$ 500,000.00	$ -	$ 500,000.00	
School Nutrition	$ 284,557.00	$ 320,273.00	$ 355,498.00	$ 32,670.00	$ 388,168.00	
Bond	$ 907,338.00	$ 906,026.00	$ 1,998,139.00	$ -	$ 1,105,159.00	$ 902,000.00
Special Building	$ 53,219.00	$ 40,000.00	$ 143,343.00		$ 89,963.00	$ 53,919.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,355,985.00	$ 10,351,106.00	$ 13,583,182.00	$ 1,169,663.00	$ 8,561,088.00	$ 6,254,300.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 902,000.00	$ 5,352,300.00	$ 6,254,300.00

Notice of Special Hearing To Set Final Tax Request

Shelby-Rising City Public Schools (72-0032) in Polk 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 10 day of, September 2025 at 6:45 o'clock P.M., at Room 402 in Shelby-Rising City Public Schools 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	934,612,719	1,078,397,853	15%

	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	9,705,716.00	5,489,909.00	0.587399	0.509080	10,000,348.00	5,298,381.00	0.491320	-16%	3%
Bond Fund(s) K - 12	1,960,527.00	902,000.00	0.096511	0.083643	1,998,139.00	902,000.00	0.083643	-13%	2%
Special Building Fund	118,060.00	46,732.00	0.005000	0.004333	143,343.00	53,919.00	0.005000	0%	21%
Total	11,784,303.00	6,438,641.00	0.688910	0.597056	12,141,830.00	6,254,300.00	0.579963	-16%	3%

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, POLK COUNTY } ss

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

4 day of September 2025

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me

this 12 day of September, 2025

GENERAL NOTARY - State of Nebraska
DANIEL SEIM
My Comm. Exp. July 9, 2028

Notary Public

Printer's fee $ _____

Affidavit fee $ _____

over for notice

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Shelby-Rising City Public Schools (72-0032) in Polk 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 10 day of September, 2025 at 6:30 o'clock, P.M., at Room 402 in Shelby-Rising City Public Schools 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://nsn.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	$ 7,852,369.00	$ 8,155,152.00	$ 10,000,348.00	$ 1,100,000.00	$ 5,854,951.00	$ 5,298,381.00
Depreciation	$ 109,378.00	$ 468,806.00	$ 530,854.00		$ 530,854.00	
Employee Benefit	$ 53,468.00	$ 60,000.00	$ 85,000.00	$ 39,993.00	$ 91,993.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 295,858.00	$ 410,449.00	$ 500,000.00	$ -	$ 500,000.00	
School Nutrition	$ 284,557.00	$ 320,273.00	$ 355,466.00	$ 32,870.00	$ 388,166.00	
Bond	$ 907,336.00	$ 906,026.00	$ 1,998,139.00	$ -	$ 1,105,139.00	$ 902,000.00
Special Building	$ 53,219.00	$ 40,000.00	$ 143,343.00		$ 69,963.00	$ 63,219.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,355,985.00	$ 10,351,109.00	$ 13,593,182.00	$ 1,169,863.00	$ 8,561,089.00	$ 6,254,300.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 902,000.00	$ 5,352,300.00	$ 6,254,300.00

ZNEZ

PUBLISHER'S AFFIDAVIT

STATE OF NEBRASKA, } ss
POLK COUNTY

I, Beth Sparrow,

editor/publisher of The Polk County News, a legal weekly newspaper in said County of Polk, State of Nebraska, being duly sworn, say on my oath that I know of my own knowledge that the notice hereto attached was published in The Polk County News for one week; the publication having been made on the

4 day of September, 2025

Beth Sparrow
Editor/Publisher

Subscribed in my presence and sworn to before me

this 12 day of September, 2025

GENERAL NOTARY - State of Nebraska
DANIEL SEIM
My Comm. Exp. July 8, 2028

Notary Public

Printer's fee $ _____
Affidavit fee $ _____

over for notice

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1832, that the governing body will meet on the 10 day of, September 2025 at 6:45 o'clock P.M., at Room 402 in Shelby Rating City Public Schools 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	934,612,719	1,076,397,853	15%

	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	9,705,716.00	5,489,909.00	0.587399	0.509080	10,000,348.00	5,298,361.00	0.491320	-16%	3%
Bond Fund(s) K -12	1,960,527.00	902,000.00	0.096511	0.083643	1,998,139.00	902,000.00	0.083643	-13%	2%
Special Building Fund	118,060.00	46,732.00	0.005000	0.004333	143,343.00	53,939.00	0.005000	0%	21%
Total	11,784,303.00	6,438,641.00	0.688910	0.597056	12,141,830.00	6,254,300.00	0.579963	-16%	3%

ZNEZ

*** Proof of Publication ***

STATE OF NEBRASKA)
County of Butler) SS.

SHELBY-RISING CITY PUBLIC SCHOOLS

650 N WALNUT
SHELBY, NE 68662

ORDER NUMBER 1261925

Notice of Special Hearing To Set Final Tax Request

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 10th day of September 2025 at 6:45 p.m., at Shelby-Rising City Public Schools in Room 402 (door 15), for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

An agenda, kept continuously current, is available for public inspection at the District Office, 650 N. Walnut St., Shelby, NE or online at http://www.shelby.esu7.org
Tucker Teikl, Superintendent
Sept. 4, 2025 ZNEZ

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Banner Press, a legal newspaper, having a bona fide subscription list and circulation of more than one thousand five hundred copies weekly; that said newspaper is published in whole or in part in an office maintained in Columbus, in said county; that the whole of the printed matter therein is in the English language; that same has been published for more than fifty-two consecutive weeks immediately prior to the first date of publication stated in this affidavit; that the advertisement, or notice, a true and correct printed copy of which is hereto attached was printed in each, and in all of each of the regular editions, (and not in supplement) of said paper for successive weeks, more particularly stated as follows;

Section: Class Legals

Category: 0099 LEGALS

PUBLISHED ON: 09/04/2025

TOTAL AD COST:	9.68
FILED ON:	9/4/2025

Subscribed and sworn to before me this

Sept 4, 2025

Michelle L Greeley Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L. GREELEY
My Comm. Exp. June 7, 2028

*** Proof of Publication ***

STATE OF NEBRASKA)
County of Butler) SS.

SHELBY-RISING CITY PUBLIC SCHOOLS

650 N WALNUT
SHELBY, NE 68662

ORDER NUMBER 1261882

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Banner Press, a legal newspaper, having a bona fide subscription list and circulation of more than one thousand five hundred copies weekly; that said newspaper is published in whole or in part in an office maintained in Columbus, in said county; that the whole of the printed matter therein is in the English language; that same has been published for more than fifty-two consecutive weeks immediately prior to the first date of publication stated in this affidavit; that the advertisement, or notice, a true and correct printed copy of which is hereto attached was printed in each, and in all of each of the regular editions, (and not in supplement) of said paper for successive weeks, more particularly stated as follows;

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/04/2025

TOTAL AD COST:	84.16
FILED ON:	9/4/2025

Subscribed and sworn to before me this

Sept 4, 2025

Michelle L Greeley Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L. GREELEY
My Comm. Exp. June 7, 2028

*** Proof of Publication ***

STATE OF NEBRASKA)
County of Butler) SS.

SHELBY-RISING CITY PUBLIC SCHOOLS

650 N WALNUT
SHELBY, NE 68662

ORDER NUMBER 1261881

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Banner Press, a legal newspaper, having a bona fide subscription list and circulation of more than one thousand five hundred copies weekly; that said newspaper is published in whole or in part in an office maintained in Columbus, in said county; that the whole of the printed matter therein is in the English language; that same has been published for more than fifty-two consecutive weeks immediately prior to the first date of publication stated in this affidavit; that the advertisement, or notice, a true and correct printed copy of which is hereto attached was printed in each, and in all of each of the regular editions, (and not in supplement) of said paper for successive weeks, more particularly stated as follows;

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/04/2025

TOTAL AD COST:	115.72
FILED ON:	9/4/2025

Subscribed and sworn to before me this

Sept 4, 2025

Michelle L Greeley Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L. GREELEY
My Comm. Exp. June 7, 2028

*** Proof of Publication ***

STATE OF NEBRASKA)
County of Butler) SS.

SHELBY-RISING CITY PUBLIC SCHOOLS

650 N WALNUT
SHELBY, NE 68662

ORDER NUMBER 1262544

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Banner Press, a legal newspaper, having a bona fide subscription list and circulation of more than one thousand five hundred copies weekly; that said newspaper is published in whole or in part in an office maintained in Columbus, in said county; that the whole of the printed matter therein is in the English language; that same has been published for more than fifty-two consecutive weeks immediately prior to the first date of publication stated in this affidavit; that the advertisement, or notice, a true and correct printed copy of which is hereto attached was printed in each, and in all of each of the regular editions, (and not in supplement) of said paper for successive weeks, more particularly stated as follows;

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/11/2025

TOTAL AD COST:	75.74
FILED ON:	9/11/2025

Subscribed and sworn to before me this

Sept 11, 2025

Richelle L Greeley Notary Public

The Banner-Press

AFFIDAVIT OF PUBLICATION

David City Banner Press
1254 27th Ave., David City, NE 68632
(402) 564-2741

State of Florida, County of Orange, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of David City Banner Press, a legal newspaper printed and published daily Tuesday-Saturday in Butler County, State of Nebraska and of general circulation in Butler County; that said newspaper has a bonafide circulation published within said county for more than 52 successive weeks immediately prior to the first date of the published notice, and is produced in an office maintained at the place of publication. This affidavit is a true and correct copy of notice which appeared in said newspaper.

Publication Dates:
- Aug 14, 2025

Notice ID: rhEmgQB6zVOlOgXQtaDn
Publisher ID: COL-NE-1400574
Notice Name: SRC BOE 08/18/2025 MTG

Publication Fee: $10.10

Section: Class Legals
Category: 0099 LEGALS

Edmar Corachia

Agent

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH361656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/15/2025

Notary Public

Notarized remotely online using communication technology via Proof.

Shelby-Rising City Board Meeting Notice

Notice is hereby given that a meeting of the Board of Education of the School District of Shelby-Rising City, in the Counties of Polk and Butler, in the State of Nebraska, Shelby-Rising City School District No. 32 of Polk County, Nebraska, will be held at 7:00PM on the 18th day of August, 2025, at Shelby-Rising City High School, Room 402 (door 15), which meeting will be open to the public.

An agenda, kept continuously current, is available for public inspection at the District Office, 650 N. Walnut St., Shelby, NE or online at http://www.shelby.esu7.org

Tucker Tejkl, Superintendent
August 14, 2025
COL-NE-1400574 ZNEZ

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

TO: SHELBY PUBLIC SCHOOL #32
C/O TUCKER TEJKL
650 N WALNUT
SHELBY NE 68662

TAXABLE VALUE LOCATED IN THE COUNTY OF BUTLER

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
SHELBY-RISING CITY 32 BON		72-0032	445,895,246

I VICKIE DONOGHUE, BUTLER 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.

VICKIE DONOGHUE
(signature of county assessor)

Tuesday, August 12, 2025
(date)

CC: County Clerk, BUTLER County
CC: County Clerk where school district is headquartered, if different county, , POLK 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
15,819,909 Pers Prior
26,567,598 Pers Value
357,662,045 Real Prior
419,327,648 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SHELBY PUBLIC SCHOOLS #32
C/O TUCKER TEJKL
650 N WALNUT
SHELBY NE 68662

TAXABLE VALUE LOCATED IN THE COUNTY OF BUTLER

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]
SHELBY 32	3	72-0032		445,895,246	13,904,540	373,481,954	3.72

** 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 **VICKIE DONOGHUE**, **BUTLER** 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.

VICKIE DONOGHUE
(signature of county assessor)

Tuesday, August 12, 2025
(date)

CC: County Clerk, **BUTLER** County
CC: County Clerk where school district is headquartered, if different county, **POLK** 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

15,819,909 Pers Prior
26,567,598 Pers Value

357,662,045 Real Prior
419,327,648 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

SHELBY-RISING CITY SCHOOL
ATTN: SUPERINTENDENT
TO: PO BOX 218
SHELBY, NE 68662

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
SHELBY/RISING CITY 32 BON		72-0032	632,502,607

I JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, POLK 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

24,286,191 Pers Prior
28,874,135 Pers Value

536,844,574 Real Prior
603,628,472 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

(certification required on or before August 20th of each year)

TO: SHELBY-RISING CITY SCHOOL
ATTN: SUPERINTENDENT
PO BOX 218
SHELBY, NE 68662

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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]
SHELBY/RISING CITY 32	3	72-0032		632,502,607	6,446,459	561,130,765	1.15

** 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 JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

CC: County Clerk POLK 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

24,286,191 Pers Prior
28,874,135 Pers Value

536,844,574 Real Prior
603,628,472 Real Value

NEBRASKA POLITICAL SUBDIVISION TAX REQUEST ACT FORM

This form must be completed and returned to the
County Assessor and County Clerk on or before September 4th.

POLITICAL SUBDIVISION CONTACT INFORMATION

Political Subdivision Name	Shelby - Rising City PS
Contact Name	Teaker Tejkl
Contact Phone Number	402 527 5946
Contact Email	ttejkl@shelby.esu7.org
County Where Headquartered	Polk
Location and Address of Joint Public Hearing	Court House of Osceola 400 Hawkeye St, Osceola NE 68651
Date	
Time	
Phone Number for Publication and Postcard	

VALUATION

Please refer to the *Basic Data Input* tab in the budget worksheet for the Prior and Current Year Valuation.

Prior Valuation	934,612,719
Current Valuation	1,078,397,853

TAXATION

Please refer to the *PT Request Act* tab in the budget worksheet for the Prior Year and Actual Property Tax Request. For schools, do not include bonds in the prior and actual property tax request.

Prior Year Property Tax Request (Line 1)	5,536,641
2025-2026 ACTUAL Property Tax Request (Line 7)	5,352,300

☐ We are required to participate in the joint public hearing.

☒ We are not required to participate in the joint public hearing.

Signature [signature] Date 9/2/25

The information requested is intended solely to assist the County with the creation of postcards, websites, and publication notice.

Board of Education Regular Meeting

Monday, August 18, 2025 7:00 PM
Shelby-Rising City School Conf. Room 402, 650 N. Walnut, Shelby, NE 68662-0218

Kasey Hopwood:	Present
Joe Noyd:	Present
Geoffrey Ruth:	Present
Denise Thelen:	Present
Chris Whitmore:	Present
Crystal Zimmerman:	Present

Meeting called to order at 7:00pm

1. **Call to Order** — **Speaker(s):** Board President
2. **Pledge of Allegiance**
3. **Announce Open Meeting Act Posting and Location** — **Speaker(s):** Board President
4. **Recognition of Visitors**

4.1. Visitor #1: Mr. Brian Evans

5. **Consent Agenda**

5.1. Minutes

5.2. Treasurers Report

Action(s):
Motion to approve consent agenda Passed with a motion by Chris Whitmore and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

6. **Administrative Reports**

6.1. Athletic Director/Activities Director Report

6.2. Elementary Principals Report

6.3. Secondary Principals Report

6.4. Superintendents Report

7. **District Reports**

7.1. Technology Report

7.2. Maintenance/Facilities/Transportation Report

7.2.1. Pre-Trip Vehicle Inspection Report (New Requirement from NDE)

7.3. Board/Committee Report

8. **Discussion Items**

8.1. Item #1: Columbus Hospital Athletic Trainer Agreement

8.2. Item #2: REAP for the 25-26 School Year is $43,370

8.3. Item #3: Eakes Lease for our New Copiers

8.4. Item #4: 2025 Area Membership Meeting - York (August 26th)

Discussion:

Denise Thelen	Point Award - Level I
Kasey Hopwood	Point Award - Level V

8.5. Item #5: Discuss, consider, and take all necessary action to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to seven percent (7%)

Action(s):

Approve and adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to seven percent (7%) Passed with a motion by Kasey Hopwood and a second by Crystal Zimmerman.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

8.6. Item #6: Reviewing of Asbestos Report from 2024. This is good through 2027.

8.7. Item #7: Discussing, considering, and taking possible action regarding the possible purchase of a Taski Aero 3500 ride on vacuum ($17,218)

Action(s):

Approve the purchase of a Taski Aero 3500 ride on vacuum ($17,218) Passed with a motion by Chris Whitmore and a second by Joe Noyd.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea

Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

8.8. Item #8: Discuss, consider, and take possible action about replacing the High School and Middle School Gym showers with new surface-mounted shower stations. ($35,850)

9. **Action Items**

9.1. Item #1: Approval of using the services of Pekny & Associates, CPA's, PC to audit the financial statements of governmental activities and each, major fund and financial statements.

Action(s):

Approval of using the services of Pekny & Associates, CPA's, PC to audit the financial statements of governmental activities and each, major fund and financial statements. Passed with a motion by Chris Whitmore and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

Approval of using the services of Pekny & Associates, CPA's, PC to audit the financial statements of governmental activities and each, major fund and financial statements. Passed with a motion by Kasey Hopwood and a second by Crystal Zimmerman.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

9.2. Item #2: Approval of EMC insurance for the 25-26 school year:

- Property ($70,600), liability ($4,511), umbrella ($5,807), auto ($21,268), Inland Marine ($1,882), cyber liability ($1,485) and linebacker coverage ($3,278): $108,831
- SFM Workers' Compensation: $31,113

- Hartford Steam Boiler - $1,099
- Surety Bonds $1,825
    - Total of: $142,868

10. **Set Dates**

11. **Executive Session**

12. **Adjournment**

Speaker(s): Board President

Action(s):
Motion to adjourn at 8:30 pm Passed with a motion by Geoffrey Ruth and a second by Crystal Zimmerman.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

Constance G. Moon

Board Secretary

Board of Education Special Meeting: Tax Hearing Meeting

Wednesday, September 10, 2025 6:30 PM
Shelby-Rising City School Conf. Room 402, 650 N. Walnut, Shelby, NE 68662-0218

Kasey Hopwood:	Present
Joe Noyd:	Present
Geoffrey Ruth:	Present
Denise Thelen:	Present
Chris Whitmore:	Present
Crystal Zimmerman:	Absent

Motion to excuse Crystal Micek by Chris Whitmore seconded by Geoff Ruth. Vote of 5-0 to excuse Chrystal Micek passes.

1. **Call to Order** — **Speaker(s):** Board President
2. **Pledge of Allegiance**
3. **Announce Open Meeting Act Posting and Location** — **Speaker(s):** Board President
4. **Recognition of Visitors**
5. **Discussion Items**

5.1. Item #1: Conduct Hearing on the 2025-2026 Budgets of Expenses (This Hearing covers the General Fund, Depreciation Fund, Activities Fund, School Nutrition Fund, School Band Fund, and Building Fund)

6. **Adjournment** — **Speaker(s):** Board President

Action(s):
Motion to adjourn at 6:44 Passed with a motion by Geoffrey Ruth and a second by Chris Whitmore.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Absent

Voting Summary: Yea: 5, Nay: 0, Absent: 1

Constance A Moore
Board Secretary

Board of Education Special Meeting: Tax Asking Meeting

Wednesday, September 10, 2025 6:45 PM
Shelby-Rising City School Conf. Room 402, 650 N. Walnut, Shelby, NE 68662-0218

1. **Call to Order** — **Speaker(s):** Board President
2. **Announce Open Meeting Act Posting and Location** — **Speaker(s):** Board President
3. **Recognition of Visitors**
4. **Discussion Items**

4.1. Item #1: Conduct Hearing on the Property Tax Levy for the 2025-2026 fiscal year for the General Fund, School Bond, and Building Fund.

5. **Adjournment** — **Speaker(s):** Board President

Action(s):
Motion to adjourn at 6:59pm. Passed with a motion by Geoffrey Ruth and a second by Chris Whitmore.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Yea

Voting Summary: Yea: 6, Nay: 0

Constance A Moore
Board Secretary

Board of Education Regular Meeting

Wednesday, September 10, 2025 7:00 PM
Shelby-Rising City School Conf. Room 402, 650 N. Walnut, Shelby, NE 68662-0218

Kasey Hopwood:	Present
Joe Noyd:	Present
Geoffrey Ruth:	Present
Denise Thelen:	Present
Chris Whitmore:	Present
Crystal Zimmerman:	Absent

1. **Call to Order** — **Speaker(s):** Board President
   Discussion: Motion to excuse Crystal Zimmerman was Made by Chris Whitmore and Seconded by Geoff Ruth. Motion passed 5-0.

2. **Pledge of Allegiance**

3. **Announce Open Meeting Act Posting and Location** — **Speaker(s):** Board President

4. **Recognition of Visitors**

4.1. Visitor #1: New Student Board Member (Oath of Office)

5. **Consent Agenda**

5.1. Minutes

5.2. Treasurers Report

Action(s):
Motion to approve the consent agenda. Passed with a motion by Kasey Hopwood and a second by Denise Thelen.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Absent

Voting Summary: Yea: 5, Nay: 0, Absent: 1

6. **Administrative Reports**

6.1. Student Board Member Report

6.2. Athletic Director/Activities Director Report

6.3. Elementary Principals Report

6.4. Secondary Principals Report

6.5. Superintendents Report

7. **District Reports**

7.1. Technology Report

7.2. Maintenance/Facilities/Transportation Report

7.3. Board/Committee Report (safety report)

8. **Discussion Items**

8.1. Item #1: State Education Conference (November 19th - 21st)

8.2. Item #2: ESU #7 discussion that we utilize here at SRC and the savings that is created from them

9. **Action Items**

Action(s):

Motion to Passed with a motion by Chris Whitmore and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Absent

Voting Summary: Yea: 5, Nay: 0, Absent: 1

9.1. Item #1: Take all necessary action with regard to adoption of the 2025-2026 School Term Budget for the General Fund, Depreciation Fund, Activities Fund, School Nutrition Fund, and Special Building Fund for Shelby-Rising City Public Schools - District 72-0032

Action(s):

Motion to approve the 2025-2026 School Term Budget for the General Fund, Depreciation Fund, Activities Fund, School Nutrition Fund, and Special Building Fund for Shelby-Rising City Public Schools of $6,254,300 - District 72-0032 Passed with a motion by Chris Whitmore and a second by Kasey Hopwood.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Absent

Voting Summary: Yea: 5, Nay: 0, Absent: 1

9.2. Item #2: Take all necessary action with regard to approval of the Tax Request Resolution for the 2025-2026 School Term for the General Fund, Bond

Fund, and Special Building Fund for Shelby-Rising City Public Schools - District 72-0032

Action(s):
Motion to approve the Tax Request Resolution for the 2025-2026 School Term for the General Fund, Bond Fund, and Special Building Fund for Shelby-Rising City Public Schools at $0.579963. Passed with a motion by Chris Whitmore and a second by Joe Noyd.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Absent

Voting Summary: Yea: 5, Nay: 0, Absent: 1

10. **Set Dates**

11. **Executive Session**

12. **Adjournment**

Speaker(s): Board President

Action(s):
Motion to adjourn at 7:59pm. Passed with a motion by Geoffrey Ruth and a second by Joe Noyd.

Voting Detail:

Kasey Hopwood:	Yea
Joe Noyd:	Yea
Geoffrey Ruth:	Yea
Denise Thelen:	Yea
Chris Whitmore:	Yea
Crystal Zimmerman:	Absent

Voting Summary: Yea: 5, Nay: 0, Absent: 1

Constance A Moen

Board Secretary

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for **Polk County School District 72-0032**, commonly known as **Shelby-Rising City Public Schools** (the "School District"), is planning the School District's annual budget for the 2023-2024 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to seven percent (7%).

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2023-2024 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of 6 to 0 on the 18th day of August, 2025.

Ryan T. Rietz
President of the Board of Education

ATTEST:

Secretary of the Board of Education

District Number: 72-0032-000
District Name: SHELBY - RISING CITY PUBLIC SCHOOLS
District Phone: (402)527-5946

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	7,874,515
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	7,874,515
Total Allowable Budget Authority	A-780	7,874,515

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Excel file ONLY - 20MB limit
Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	10,000,348
2025/26 Special Grant Funds List	B-110	487,578
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,511,931
2025/26 General Fund Lid Exclusions	B-130	126,324
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,874,515
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	4,500,157
2025/26 General Fund Necessary Cash Reserve	C-300	1,100,000
2025/26 Depreciation Fund Total Requirements	C-310	530,854
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	36,993
Total Reserves	C-340	1,667,847

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	1,078,397,853

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	5,824,567
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	541,334
Enter the amount approved by the School Board.	D-140	541,334
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	6,365,901
2025/26 Property Tax Request General Fund	D-210	5,298,381
2025/26 Property Tax Request Special Building Fund	D-220	53,919
2025/26 Total Property Tax Request	D-230	5,352,300
2025/26 Unused Property Tax Request Authority	D-240	1,013,601
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	200,000

Recalculates LC-2 after making changes

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

Submit completed LC-2 to NDE.

Upload your Budget Documentation on the next screen.

Mailed or emailed budgets will not be accepted by NDE.

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

District Number: 72-0032-000
District Name: SHELBY - RISING CITY PUBLIC SCHOOLS
District Phone: (402)527-5946

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	487,578

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

Print Grants

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

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	7,500
Career and Technical Eduation Grants (State)	1.157	7,500
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	61,839
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	42,750
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	40,000
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	0
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	83,253
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	3,632
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	7,280
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0

Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	7,500
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0

USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	100,000
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	126,324
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0

Requests Relative to the Budgeting Provisions of the Tax Equity & Educational Opportunities Support Act For the 2025/26 School Year August 8, 2025

Recommendation 1
Interfund Loan [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved
10-0069	Ravenna Public Schools	$417,870
10-0069	Ravenna Public Schools	$1,500,000

Recommendation 2
Native American Impact Aid [Section 79-1028.01(1)(n)]

County-District Number	School District Name	Amount to be Approved	School Year
55-0505	Isanti Community Schools	$5,500,000	2025/26
87-0016	UMÓⁿHOⁿ Nation Public Schools	$11,200,000	2025/26

Recommendation 3
Reimbursement for Wards of the Court [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved
41-0504	Aurora Public Schools	$25,000

Recommendation 4
Retirement Contribution Increase [Section 79-1028.01(1)(e)&(f)]

County-District Number	School District Name	Amount to be Approved
01-0018	Hastings Public Schools	$985,300
01-0090	Adams Central Public Schols	$411,013
02-0018	Elgin Public Schools	$70,411
02-0115	Summerland Public Schools	$141,613
05-0071	Sandhills Public Schools	$47,572
09-0010	Ainsworth Public Schools	$133,179
10-0007	Kearney Public Schools	$1,842,260
10-0009	Elm Creek Public Schools	$99,411
10-0069	Ravenna Public Schools	$136,020
11-0020	Lyons-Decatur Public Schools	$97,654
12-0502	East Butler Public School District	$133,643
13-0032	Louisville Public Schools	$150,757
13-0097	Elmwood-Murdock Public Schools	$139,685
19-0058	Clarkson Public Schools	$70,163
21-0089	Arnold Public Schools	$69,663
21-0180	Callaway Public Schools	$81,042
23-0002	Chadron Public Schools	$272,459
24-0004	Overton Public Schools	$87,514
24-0011	Cozad Public Schools	$237,241
24-0020	Gothenburg Public Schools	$281,332
27-0062	Scribner-Snyder Community Schools	$87,650

Recommendation 4 (Continued)
Retirement Contribution Increase [Section 79-1028.01(1)(e)&(f)]

County-District Number	School District Name	Amount to be Approved
27-0594	Logan View Public Schools	$173,649
28-0001	Omaha Public Schools	$14,558,461
28-0054	Ralston Public Schools	$898,083
28-0059	Bennington Public Schools	$968,219
30-0025	Fillmore Central Public Schools	$162,459
32-0125	Medicine Valley Public Schools	$67,605
34-0100	Diller-Odell Public Schools	$91,374
36-0044	Stuart Public Schools	$72,105
37-0030	Elwood Public Schools	$79,163
39-0060	Central Valley Public Schools	$144,977
40-0002	Grand Island Public Schools	$2,626,250
40-0126	Doniphan-Trumbull Public Schools	$165,887
41-0504	Aurora Public Schools	$483,392
45-0007	O'Neill Public Schools	$241,341
45-0239	West Holt Public Schools	$208,105
50-0503	Minden Public Schools	$249,417
54-0013	Creighton Community Public Schools	$109,022
54-0501	Niobrara Public Schools	$95,039
55-0001	Lincoln Public Schools	$11,087,035
55-0161	Raymond Central Public Schools	$207,838
55-0505	Isanti Community Schools	$117,410
56-0037	Hershey Public Schools	$154,029
61-0004	Central City Public Schools	$235,686
65-0011	Superior Public Schools	$135,365
66-0111	Nebraska City Public Schools	$481,854
69-0044	Holdrege Public Schools	$310,820
71-0001	Columbus Public Schools	$1,068,538
72-0015	Cross County Community Schools	$120,136
72-0032	Shelby-Rising City Public Schools	$126,324
76-0002	Crete Public Schools	$619,875
77-0037	Gretna Public Schools	$1,816,425
78-0072	Mead Public Schools	$89,355
78-0107	Cedar Bluffs Public Schools	$137,501
80-0005	Milford Public Schools	$226,852
87-0013	Walthill Public Schools	$134,032
87-0016	UMÓⁿHOⁿ Nation Public Schools	$374,521
89-0024	Arlington Public Schools	$139,521
90-0595	Winside Public Schools	$95,635
91-0047	Blue Hill Community Schools	$108,517

Recommendation 5
Short-Term Borrowings [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved
41-0504	Aurora Public Schools	$1,000,000

Recommendation 6
Special Supplementary Grant [Section 79-1003(38)]

County-District Number	School District Name	Amount to be Approved	Source
01-0018	Hastings Public Schools	$400,000	Hastings Public Schools Foundation
28-0001	Omaha Public Schools	$578,100	Buffet Early Childhood Grant
		$540,000	Education QuestCollege Access
		$140,000	Common Sense Media
		$36,063	Knowledge Network
		$1,708	Lozier Foundation
		$14,545	Lozier Foundation
		$12,276	Omaha Public Schools Foundation
		$77,308	Omaha Public Schools Foundation
		$1,250,000	Listener Donations & Corporation for Public Broadcasting
		$11,315,000	Sherwood Foundation
28-0010	Elkhorn Public Schools	$440,000	Department of Health & Human Services
55-0001	Lincoln Public Schools	$2,000,000	PTO/PTA
		$3,000,000	Foundation for Lincoln Public Schools
		$750,000	United Way
		$50,000	Woods
		$600,000	University of Nebraska
		$350,000	TeamMates
		$1,250,000	Miscellaneous Grant
87-0013	Walthill Public Schools	$15,000,000	Sherwood Foundation
		$10,000,000	William & Ruth Scott Family Foundation
		$5,000,000	Don C. Scott Foundation
		$2,000,000	Claire M. Hubbard Foundation
		$1,000,000	Lozier Foundation
		$50,000	Sherwood Foundation
		$50,000	William & Ruth Scott Family Foundation

Recommendation 7
Voluntary Termination Agreements [Section 79-1028.01(1)(g), (i), (j), (k)]

County-District Number	School District Name	Amount to be Approved
22-0031	Homer Community School	$17,248
27-0594	Logan View Public Schools	$23,333
32-0125	Medicine Valley Public Schools	$31,150
37-0030	Elwood Public Schools	$10,000
65-0011	Superior Public Schools	$38,220
66-0111	Nebraska City Public Schools	$105,000
71-0001	Columbus Public Schools	$279,890
77-0037	Gretna Public Schools	$395,342
78-0107	Cedar Bluffs Public Schools	$35,000

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **72-0032**

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	3,647,275.00	3,853,221.00	4,220,887.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	684,304.00	700,861.00	1,042,089.00
4	Support Services - Pupils (SPED Related)	2100's	157,686.00	177,831.00	455,042.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	243,194.00	263,066.00	316,648.00
7	Support Services - Instructional	2200's	329,402.00	408,408.00	413,632.00
8					
9	Board of Education	2310	34,165.00	18,750.00	134,300.00
10	Executive Administration Services	2320	184,346.00	189,588.00	198,953.00
11	District Legal Services	2330	8,090.00	5,591.00	13,000.00
12	Office of the Principal	2410	270,364.00	282,377.00	328,360.00
13	General Administration - Business Services	2500	294,023.00	311,701.00	355,881.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	631,068.00	570,960.00	608,415.00
15	Vehicle Acquisition & Maintenance	2650	1,882.00		
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	365,945.00	236,356.00	298,059.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	12,892.00	100,246.00	14,800.00
18	Food Services	3100		56,762.00	100,709.00
19	Community Services	3300			
20	Categorical Grant from Corporation	3400	500.00	500.00	
21	State Categorical Programs	3500's	7,500.00	14,482.00	15,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	491,643.00	234,654.00	291,828.00
24	Building Improvements	4700	115,249.00	30,398.00	90,000.00
25	Transfers to Depreciaion & Activities Fund	8000	172,841.00	700,000.00	400,000.00
26	Interfund Loan/Repayment to _____ Fund				
27					
28	Absorb unused budget authority				702,745.00
29					
30	Total Disbursements & Transfers (Including SPED)		7,652,369.00	8,155,752.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	854,882.00	978,938.00	1,511,931.00
32	Total Non-Special Education Disbursements & Transfers		6,797,487.00	7,176,814.00	8,488,417.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				10,000,348.00
34	NECESSARY CASH RESERVE				1,100,000.00
35	TOTAL REQUIREMENTS				11,100,348.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,467,235.00	1,608,664.00	2,098,103.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		1,000,000.00	1,000,000.00	1,000,000.00
41	Total Beginning Balance		2,467,235.00	2,608,664.00	3,098,103.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	1,936.00	1,928.00	1,900.00
46	Public Power District Sales Tax	1120	33,840.00	34,510.00	34,500.00
47	Motor Vehicle Taxes	1125	275,561.00	247,937.00	250,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370	6,479.00	10,525.00	10,500.00
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	63,200.00	67,560.00	65,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	9,273.00	3,600.00	3,000.00
56	Local License Fees/Court Fines	1911 / 1921			
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	5,465.00		
59	Misc Revenue Schools In State	1951		13,680.00	10,000.00
60					
61	Late interest and penalites on taxes		8,927.00	5,000.00	5,000.00
62	Post Secondary Receipts		13,560.00	10,000.00	10,000.00
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	11,174.00	13,703.00	13,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210	4,377.00	4,000.00	4,000.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,161,505.00	1,017,837.00	1,230,348.00
72	Special Education Programs	3120	594,071.00	614,545.00	600,000.00
73	Special Education Transportation	3125	17,533.00	17,159.00	17,000.00
74	Homestead Exemption	3130	50,233.00	45,111.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	10,385.00	10,364.00	8,000.00
77	Payments for High Ability Learners	3535	2,342.00	2,488.00	2,400.00
78	Other State Appropriations	3150		778.00	700.00
79					
80					
81					
82					
83					
84	State Apportionment	3400	70,042.00	136,256.00	100,000.00
85	Other				
86	State Categorical Programs	3500's	7,500.00	2,488.00	5,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	531,936.00	2,050,377.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	19,597.00	104,589.00	100,000.00
91		4526-4528, 4531			
92					
93					
94	IDEA Programs	4512-4523	107,456.00	86,885.00	90,000.00
95		4416-4418			
96	Local Food 4 Schools	4210		103,651.00	100,000.00
97	Medicaid in Public Schools	4708	8,342.00	7,281.00	7,500.00
98	Medicaid Administrative Activities in Public Schools	4709	3,752.00		
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101	Reap	4310	43,676.00	44,000.00	44,000.00
102					
103	Elemnetery and Secondary School Emergency Relief Fund	4996/6996		470,330.00	
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710	47,156.00		
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301	28,033.00	795.00	20,000.00
113	Sale of Property	5300			
114	Transfers from _____ Fund	5200			

115	Cash Balance from Dissolved/Merged Districts	5610			
116					
117	Other Non-Revenue Receipts	5690	14,168.00	44,949.00	25,000.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		5,618,754.00	7,780,990.00	5,854,951.00
121	Personal and Real Property Taxes	1100	4,642,279.00	3,472,865.00	5,245,397.00
122	TOTAL RESOURCES AVAILABLE		10,261,033.00	11,253,855.00	11,100,348.00
123	Less: Disbursements & Transfers		7,652,369.00	8,155,752.00	
124	BALANCE FORWARD		2,608,664.00	3,098,103.00	

	PROPERTY TAX RECAP
1. Tax from Line 121	5,245,397.00
2. Compute County Treasurer's Commission at 1% of tax collections.	52,984.00
3. Total Personal and Real Property Tax Requirement	5,298,381.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **72-0032**

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		109,000.00	468,606.00	525,000.00
3			379.00		5,854.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		109,379.00	468,606.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				530,854.00
14	TOTAL REQUIREMENTS				530,854.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		496,935.00	498,856.00	225,000.00
17	Investments, 9-1				5,854.00
18	Total Beginning Balance		496,935.00	498,856.00	230,854.00
19	LOCAL SOURCES				
20	Interest	1510	11,300.00		
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	100,000.00	200,000.00	300,000.00
24				604.00	
25					
26					
27	TOTAL RESOURCES AVAILABLE		608,235.00	699,460.00	530,854.00
28	Less: Disbursements & Transfers		109,379.00	468,606.00	
29	BALANCE FORWARD		498,856.00	230,854.00	

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 # **72-0032**

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		42,631.00	50,000.00	55,000.00
3			10,837.00		
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		53,468.00	50,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				55,000.00
14	NECESSARY CASH RESERVE				36,993.00
15	TOTAL REQUIREMENTS				91,993.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		23,471.00	23,000.00	24,000.00
18	Investments, 9-1		471.00	942.00	308.00
19	Total Beginning Balance		23,942.00	23,942.00	24,308.00
20	LOCAL SOURCES				
21	Interest	1510		3,372.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	53,468.00	46,994.00	62,319.00
25					5,366.00
26					
27					
28	TOTAL RESOURCES AVAILABLE		77,410.00	74,308.00	91,993.00
29	Less: Disbursements & Transfers		53,468.00	50,000.00	
30	BALANCE FORWARD		23,942.00	24,308.00	

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 # **72-0032**

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			295,655.00	295,000.00	298,100.00
3					
4				110,000.00	64,870.00
5					
6				5,449.00	137,030.00
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		295,655.00	410,449.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				500,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				500,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		196,000.00	274,379.00	155,030.00
18	Investments, 9-1		960.00		7,000.00
19	Total Beginning Balance		196,960.00	274,379.00	162,030.00
20	LOCAL SOURCES				
21	Interest	1510	2,653.00	1,500.00	1,500.00
22	Activities Receipts	1790	193,760.00	190,000.00	190,000.00
23	Admissions	1710	6,661.00	6,600.00	6,600.00
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	170,000.00	100,000.00	139,870.00
27					
28	TOTAL RESOURCES AVAILABLE		570,034.00	572,479.00	500,000.00
29	Less: Disbursements & Transfers		295,655.00	410,449.00	
30	BALANCE FORWARD		274,379.00	162,030.00	

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 # **72-0032**

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	58,651.00	78,995.00	85,717.38
3	Employee Benefits	200's	9,966.00	13,848.00	15,023.00
4	Purchased Services	300 / 400			
5	Supplies & Materials (Excluding Food)	610	173,630.00	175,000.00	175,000.00
6	Food	630	4,039.00	4,430.00	4,100.00
7	Capital Outlay (New & Replacement)	731, 733, 739	38,271.00	38,000.00	38,000.00
8				10,000.00	30,000.00
9					
10					
11	Transfers to General Fund	8000-911			7,657.62
12	Total Disbursements & Transfers		284,557.00	320,273.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				355,498.00
14	NECESSARY CASH RESERVE				32,670.00
15	TOTAL REQUIREMENTS				388,168.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		86,000.00	43,000.00	40,000.00
18	Investments, 9-1		968.00	101.00	498.00
19	Total Beginning Balance		86,968.00	43,101.00	40,498.00
20	LOCAL SOURCES				
21	Interest	1510	771.00	770.00	770.00
22	Sale of Lunches/Milk	1610-1650	97,886.00	98,000.00	98,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	918.00	900.00	900.00
26					30,000.00
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	138,274.00	138,000.00	138,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	2,841.00	80,000.00	80,000.00
32					
33	TOTAL RESOURCES AVAILABLE		327,658.00	360,771.00	388,168.00
34	Less: Disbursements & Transfers		284,557.00	320,273.00	
35	BALANCE FORWARD		43,101.00	40,498.00	

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 # **72-0032**

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	800.00		
3	Bond - Principal	831	730,000.00	735,000.00	1,826,139.00
4	Bond - Interest	832	176,538.00	171,026.00	172,000.00
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		907,338.00	906,026.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,998,139.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				1,998,139.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		949,000.00	987,000.00	1,000,000.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		509.00	85.00	87,859.00
16	Total Beginning Balance		949,509.00	987,085.00	1,087,859.00
17	LOCAL SOURCES				
18	Carline Tax	1115	323.00	300.00	300.00
19	Interest	1510	18,959.00	6,900.00	6,900.00
20			7,512.00	8,200.00	8,200.00
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	8,700.00	7,500.00	
24	Pro-Rate Motor Vehicle	3180	1,826.00	1,900.00	1,900.00
25					
26	Property Tax Credit		93,248.00	80,000.00	
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		1,080,077.00	1,091,885.00	1,105,159.00
33	Personal and Real Property Taxes	1100	814,346.00	902,000.00	892,980.00
34	TOTAL RESOURCES AVAILABLE		1,894,423.00	1,993,885.00	1,998,139.00
35	Less: Disbursements & Transfers		907,338.00	906,026.00	
36	BALANCE FORWARD		987,085.00	1,087,859.00	

PROPERTY TAX RECAP

1. Tax From Line 33	892,980.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	9,020.00
3. Total Personal and Real Property Tax Requirement.	902,000.00

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

Bond Fund

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	$ 745,000.00	$ 153,908.75	$ 898,908.75
2026-2027	$ 760,000.00	$ 141,947.50	$ 901,947.50
2027-2028	$ 775,000.00	$ 135,842.50	$ 910,842.50
2028-2029 and thereafter	$ 6,700,000.00	$ 577,932.50	$ 7,277,932.50
Total All Years	**$ 8,980,000.00**	**$ 1,009,631.25**	**$ 9,989,631.25**

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **72-0032**

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		40,000.00	40,000.00
3	Supplies	600			
4	Capital Outlay (New Only)	700's			7,745.00
5	Site Acquisition & Improvements	710			6,228.00
6	Building Acquisition & Improvement	720	53,219.00		89,370.00
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		53,219.00	40,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				143,343.00
12	TOTAL REQUIREMENTS				143,343.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		60,000.00	50,000.00	80,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		212.00	799.00	8,783.00
17	Total Beginning Balance		60,212.00	50,799.00	88,783.00
18	LOCAL SOURCES				
19	Carline Tax	1115	16.00	80.00	80.00
20	Interest	1510	1,182.00	150.00	150.00
21				500.00	500.00
22				250.00	250.00
23	STATE SOURCES				
24	Homestead Exemption	3130	402.00	600.00	
25	Pro-Rate Motor Vehicles	3180	84.00	200.00	200.00
26					
27	Property Tax Credit	3131	4,312.00	7,000.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300	342.00	22,939.00	
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		66,550.00	82,518.00	89,963.00
37	Personal and Real Property Taxes	1100	37,468.00	46,265.00	53,380.00
38	TOTAL RESOURCES AVAILABLE		104,018.00	128,783.00	143,343.00
39	Less: Disbursements & Transfers		53,219.00	40,000.00	
40	BALANCE FORWARD		50,799.00	88,783.00	

PROPERTY TAX RECAP

1. Tax From Line 37	53,380.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	539.00
3. Total Personal and Real Property Tax Requirement.	53,919.00

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

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **72-0032**

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

$ 10,000,348.00 x .05 = 500,017.40

(Total Budget of Disbursements & Transfers-General Fund) (Column 3, Line 9 may not exceed this amount)

[From General Fund Line 33]

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 # **72-0032**

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.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **72-0032**

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 # **72-0032**

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.