2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 83-0500 **Class #: 3**

Sioux County

TO THE COUNTY BOARD AND COUNTY CLERK OF

Sioux County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,047,454.00	$ 3,047,454.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 777,778.00	$ 777,778.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 3,825,232.00	$ 3,825,232.00

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

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

Total Certified Valuation (All Counties) $ 664,864,529

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

Report of Joint Public Agency & Interlocal Agreements

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

[x] YES [ ] NO

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

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

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

[ ] YES [x] NO

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

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

[ ] YES [x] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 83-0500
Sioux County

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,101,909.00	2,874,504.00	3,016,979.00	5,891,483.00	430,000.00	3,861,986.00	4,291,986.00	1,599,497.00	5,891,483.00
Depreciation	165,772.00	165,772.00		165,772.00			165,772.00		165,772.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	43,869.00	123,869.00		123,869.00			123,869.00	-	123,869.00
School Nutrition	-	-		-			-	-	-
Bond	-	-	-	-			-	-	-
Special Building	524,104.00	529,354.00	770,000.00	1,299,354.00			1,299,354.00		1,299,354.00
Qualified Capital Purpose Undertaking	6,945.00	6,945.00	-	6,945.00			6,945.00	-	6,945.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,842,599.00	3,700,444.00	3,786,979.00	7,487,423.00	430,000.00	3,861,986.00	5,887,926.00	1,599,497.00	7,487,423.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,016,979.00	-	770,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	30,475.00	-	7,778.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,047,454.00	-	777,778.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 130,217.00	$ 80,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
425,000.00	-	100,000.00	-

County-District # 83-0500

Sioux County

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	2,256,484.00	3,224,040.00	3,070,000.00	6,294,040.00	347,370.00	3,844,761.00	4,192,131.00	2,101,909.00
Depreciation	171,632.00	171,632.00		171,632.00			5,860.00	165,772.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	30,362.00	114,977.00		114,977.00			71,108.00	43,869.00
School Nutrition	-	-		-			-	-
Bond	-	-	-	-			-	-
Special Building	1,454,643.00	1,883,252.00	488,608.00	2,371,860.00			1,847,756.00	524,104.00
Qualified Capital Purpose Undertaking	6,945.00	6,945.00	-	6,945.00			-	6,945.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,920,066.00	5,400,846.00	3,558,608.00	8,959,454.00	347,370.00	3,844,761.00	6,116,855.00	2,842,599.00

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

MOTOR VEHICLE TAXES	
$	**95,000.00**

County-District # 83-0500

Sioux County

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	2,113,134.00	2,990,486.00	2,731,449.00	5,721,935.00	293,778.00	3,171,673.00	3,465,451.00	2,256,484.00
Depreciation	238,304.00	272,788.00		272,788.00			101,156.00	171,632.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	47,623.00	136,840.00		136,840.00			106,478.00	30,362.00
School Lunch	-	-		-			-	-
Bond	-	-	-	-			-	-
Special Building	4,047,903.00	4,467,817.00	659,672.00	5,127,489.00			3,672,846.00	1,454,643.00
Qualified Capital Purpose Undertaking	6,848.00	6,945.00	-	6,945.00			-	6,945.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 6,453,812.00	7,874,876.00	3,391,121.00	11,265,997.00	293,778.00	3,171,673.00	7,345,931.00	3,920,066.00

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

MOTOR VEHICLE TAXES
$ 94,599.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Sioux County**
ADDRESS	**PO Box 38**
CITY & ZIP CODE	**Harrison 69346**
TELEPHONE	**308-668-2415**
WEBSITE	**siouxcountyschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Jud Skavdahl	Liz Baker	Liz Baker
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	308-668-2415	308-668-2415	308-668-2415
EMAIL ADDRESS		liz.baker@siouxcountyschools.org	liz.baker@siouxcountyschools.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
- [ ] Preparer

Sioux County

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,904,724.00
*(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

389,715.00	/	598,999,535.00	=	0.07 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.07 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 80,827.79

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,985,551.79**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 3,825,232.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 83-0500

Sioux County

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

Sioux County

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,047,454.00	-	777,778.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,047,454.00	-	777,778.00	-
14	Assessed Valuation	664,864,529	664,864,529	664,864,529	664,864,529
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.458357	0.000000	0.116983	0.000000
16	Total Levy for Compliance	0.575340			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 3,047,454.00	$ 664,864,529	0.458357
Special Building Fund	$ 777,778.00	$ 664,864,529	0.116983
Bond Fund	$ -	$ 664,864,529	0.000000
Bond Fund	$ -	$ 664,864,529	0.000000
Bond Fund	$ -	$ 664,864,529	0.000000
QCPUF Fund	$ -	$ 664,864,529	0.000000
QCPUF Fund	$ -	$ 664,864,529	0.000000
	$ -	$ 664,864,529	0.000000
	$ -	$ 664,864,529	0.000000
	$ -	$ 664,864,529	0.000000
	$ -	$ 664,864,529	0.000000
	$ -	$ 664,864,529	0.000000
Total	$ 3,825,232.00		$ 0.575340

Must agree to Cover

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

Notice is hereby given that Sioux County Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 9, 2024 at 6:00 pm at the High School FCS Room in Harrison, 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	$ 119,600.00	$ 124,384.00	**$ 243,984.00**
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)*	$ 29,699.00	$ 29,699.00	$ 59,398.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 149,299.00**	**$ 154,083.00**	**$ 303,382.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. SCS-B 202526

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

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

General Fund:	$	3,047,454.00
Bond Fund:	$	-
Special Building Fund:	$	777,778.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 11 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 per $100 of assessed value.

4. Sioux County proposes to adopt a property tax request that will cause its tax rate to be 0.57534 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Sioux County will increase (decrease) last year's budget by -9.07 percent.

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

Motion by Jess Holmgren, seconded by Justin Harkless to adopt Resolution #SCS-B 202526.

Voting yes were:	Voting no were:
Jud Skavdahl	
Lane Grote	
David Howell	
Joleen Falkenburg	
Jess Holmgren	
Justin Harkless	

Dated this 8th day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sioux County (83-0500) in Sioux 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 8 day of September, 2025 at 6:00 o'clock, P.M., at Sioux County High School FCS Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 3,465,451.00	$ 4,192,131.00	$ 4,291,986.00	$ 1,599,497.00	$ 2,874,504.00	$ 3,047,454.00
Depreciation	$ 101,156.00	$ 5,860.00	$ 165,772.00		$ 165,772.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 106,478.00	$ 71,108.00	$ 123,869.00	$ -	$ 123,869.00	
School Nutrition	$ -	$ -	$ -	$ -	$ -	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 3,672,846.00	$ 1,847,756.00	$ 1,299,354.00		$ 529,354.00	$ 777,778.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 6,945.00	$ -	$ 6,945.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,345,931.00	$ 6,116,855.00	$ 5,887,926.00	$ 1,599,497.00	$ 3,700,444.00	$ 3,825,232.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,825,232.00	$ 3,825,232.00

Notice of Special Hearing To Set Final Tax Request

Sioux County (83-0500) in Sioux 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 day of, 2025 at o'clock , at 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	598,999,535	664,864,529	11%

	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			0.000000	0.000000	4,291,986.00	3,047,454.00	0.458357	#DIV/0!	0
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund			0.000000	0.000000	1,299,354.00	777,778.00	0.116983	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	6,945.00	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	-	-	0.000000	0.000000	5,598,285.00	3,825,232.00	0.575340	#DIV/0!	0

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Sioux County — SUBDIVISION NAME

Sioux — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 13, Scottsbluff	SY '25-'26	Professional development/Technology services/SPED services

NOTICE OF
SIOUX COUNTY SCHOOLS
SPECIAL BOARD MEETING

On **Monday, September 8, 2025,** the Sioux County School Board will hold a Budget & Tax Resolution Hearing to discuss the proposed budget for the 2025-2026 school year. **The hearing will commence at 6:00 p.m.** in the Sioux County High School FCS room.

No. 25394 ZNEZ

PROOF OF PUBLICATION

STATE OF NEBRASKA
}SS
COUNTY OF DAWES

I, Jessica Espinoza, publisher of the Crawford Clipper-Harrison Sun, LLC, being first duly sworn, on my oath, depose and say: That The Crawford Clipper-Harrison Sun, LLC, is a weekly legal newspaper for the publication of legal and other official notices; printed and published at Crawford, in Dawes County, Nebraska, with general circulation in both Dawes and Sioux Counties, among others, in the English Language, and having a bona fide circulation of at least three hundred copies weekly, and which said the Crawford Clipper-Harrison Sun, LLC, has been published within said County of Dawes for more than fifty-two successive weeks prior to the publication of the attached notice, and printed in an office maintained at Crawford, the place of publication, and that I have personal knowledge of the fact of the publication of said notice as hereafter specified: That a legal notice, of which the annexed is a printed copy, cut from the said Crawford Clipper-Harrison Sun, LLC, and to which reference is hereby made as part of this affidavit, was regularly published in said weekly newspaper once each week for **one** successive week(s), the first of said weekly publications have been so made in said newspaper on the 3rd day of **September 2025**; and the last of said weekly publications having been made in said newspaper on the _____ day of _____; that the said notice was published in the regular and entire issue of every number of said newspaper during the period of time of publication; and that said notice was published in the newspaper, and not in the supplement.

Jessica M Espinoza

Subscribed in my presence and sworn to before me on this 3rd day of **September 2025**.

GENERAL NOTARY - State of Nebraska
MARISA L. BETTON
My Comm. Exp. [illegible] 2026

Marisa L. Betton
Notary Public

Public Printer's Publication Fee: **$3.74**

PROOF OF PUBLICATION

STATE OF NEBRASKA

)SS

COUNTY OF DAWES

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#25388

Jessica M Espinoza

Subscribed in my presence and sworn to before me on this 3rd day of **September 2025**.

Maria L Beltran

Notary Public

Public Printer's Publication Fee: **$188.02**

Public Notices

Meetings



CRAWFORD RURAL FIRE PROTECTION DISTRICT #4 PUBLIC NOTICE OF SPECIAL MEETING

Notice is hereby given that the Board of Directors for the Crawford Rural Fire Protection District #4 will have a special Meeting at the Crawford Fire Hall, Crawford, Nebraska, beginning at 7:00 p.m. on Wednesday, September 3, 2025. The agenda shall be kept continually current with the Secretary of the Board. The Board shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

Dated: August 26, 2025
/s/Samantha Dyer
Samantha Dyer
Secretary
CRAWFORD RURAL FIRE PROTECTION DISTRICT #4
Publish August 6, 2025

No. 25391 ZNEZ

WHITNEY IRRIGATION DISTRICT NOTICE OF REGULAR MEETING

NOTICE IS HEREBY GIVEN that the regular meeting of the Board of Directors of the Whitney Irrigation District will be held in the District Office in Whitney, Nebraska, on the 8th day of September 2025, at 8:30 A.M. An agenda for said meeting shall be kept continually current and available for inspection at the District Office in Whitney, Nebraska, during normal business hours.

Shelly Thompson
Secretary

No. 25393 ZNEZ

NOTICE OF SIOUX COUNTY SCHOOLS SPECIAL BOARD MEETING

On Monday, September 8, 2025, the Sioux County School Board will hold a Budget & Tax Resolution Hearing to discuss the proposed budget for the 2025-2026 school year. The hearing will commence at 6:00 p.m. in the Sioux County High School FCS room.

No. 25394 ZNEZ

NOTICE OF SCHOOL BOARD MEETING SIOUX COUNTY SCHOOLS

A meeting of the Sioux County School Board of will be held on Monday, September 8, 2025, at 6:15 p.m. in the FCS room at Sioux County High school. The agenda is available for public inspection during normal school hours in the office of the Superintendent and will be posted on the community bulletin board and school district website. The agenda may be modified by the board at the meeting or if an emergency occurs. The Board may enter into Executive Session if the Board deems it appropriate and lawful to do so.

No. 25395 ZNEZ

CRAWFORD BOARD OF EDUCATION REGULAR BOARD MEETING

THE CRAWFORD BOARD OF EDUCATION WILL MEET IN REGULAR SESSION ON MONDAY, SEPTEMBER 8, 2025, AT 6:00 P.M. IN THE HIGH SCHOOL AUDITORIUM. THE AGENDA IS OPEN TO THE PUBLIC. THE AGENDA IS ON FILE AND OPEN FOR INSPECTION DURING NORMAL SCHOOL HOURS IN THE OFFICE OF THE SUPERINTENDENT. THE AGENDA MAY BE MODIFIED BY THE BOARD AT THE MEETING IF ANY EMERGENCY REQUIRES IT. THE BOARD MAY ENTER INTO EXECUTIVE SESSION IF THE BOARD DEEMS IT APPROPRIATE AND LAWFUL TO DO SO.

Dan Eldeman
Secretary

No. 25396 ZNEZ

BOARD OF EQUALIZATION

Continued on 11



Sioux County Schools Budget Hearing/Budget Summary

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sioux County (83-0500) in Sioux 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 8 day of September, 2025 at 6:00 o'clock, P.M. at Sioux County High School FCS Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 3,465,451.00	$ 4,192,131.00	$ 4,291,986.00	$ 1,599,497.00	$ 2,874,504.00	$ 3,047,454.00
Depreciation	$ 101,156.00	$ 5,860.00	$ 165,772.00		$ 165,772.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 106,478.00	$ 71,108.00	$ 123,869.00	$ -	$ 123,869.00	
School Nutrition	$ -	$ -	$ -	$ -	$ -	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 3,672,846.00	$ 1,847,756.00	$ 1,299,354.00		$ 529,354.00	$ 777,778.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 6,945.00	$ -	$ 6,945.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,345,931.00	$ 6,116,855.00	$ 5,887,926.00	$ 1,599,497.00	$ 3,700,444.00	$ 3,825,232.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,825,232.00	$ 3,825,232.00

Notice of Special Hearing To Set Final Tax Request

Sioux County (83-0500) in Sioux County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8th day of, September, 2025 at 6:00 pm at Sioux County High School FCS room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request

Property Valuations	2024-2025 599,999,535	2025-2026 864,864,529	Change 11%

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
	2024-2025 Budget Information				*2025-2026 Budget Information*				
General Fund			0.000000	0.000000	4,291,986.00	3,047,454.00	0.458357	#DIV/0!	0
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund			0.000000	0.000000	1,299,354.00	777,778.00	0.116983	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	6,945.00	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	-	-	0.000000	0.000000	5,598,285.00	3,825,232.00	0.575340	#DIV/0!	0

No. 25388 ZNEZ

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

SIOUX COUNTY SCHOOLS

TO: PO BOX 38
HARRISON, NE 69346

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWES

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]
SIOUX CO HIGH SCHOOL-500	3	83-0500		14,099,266	47,903	14,284,229	0.34

** 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 LINDY COLEMAN, DAWES 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.

Lindy Coleman

(signature of county assessor)

AUG 13 2025

(date)

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

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

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

Assessor's Use Only

1,004,154 Pers Prior
1,059,072 Pers Value

13,280,075 Real Prior
13,040,194 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

SUPERINTENDENT OF SCHOOLS
SIOUX COUNTY HIGH SCHOOL
TO: P O BOX 38
HARRISON NE 69346

TAXABLE VALUE LOCATED IN THE COUNTY OF SIOUX

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]
SCHS DIST 500	3	83-0500		650,765,263	3,850,812	584,715,306	0.66

** 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 **SIOUX COUNTY ASSESSOR** ,**SIOUX** 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 [illegible].

(signature of county assessor)

August 8, 2025
(date)

CC: County Clerk, **SIOUX** 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

28,451,674 Pers Prior
30,719,940 Pers Value
556,263,632 Real Prior
620,045,323 Real Value

Sioux County School Board of Education
District #83-500
Regular School Board Meeting
September 8th, 2025
6:15 pm
SCHS FCS Room

1. Meeting called to order by President Jud Skavdahl at 6:20 p.m.

2. Open Meetings Act

3. Pledge of Allegiance

4. Attendance

	Present
Joleen Falkenburg	yes
Justin Harkless	yes
Jess Holmgren	yes
David Howell	yes
Lane Grote	yes
Jud Skavdahl	yes

5. Consent Agenda
   a. Motion by Joleen Falkenburg, seconded by David Howell to accept the consent agenda.
   b. Reading of minutes from the previous meeting.
   c. Agenda is presented.
   d. Excuse board members.
   e. Accept the treasurer's report and approve payment of bills.
   f. Meeting notice publication date: September 3rd, 2025

   On roll call vote: Justin Harkless-yes, Joleen Falkenburg-yes, Jess Holmgren-yes, David Howell-yes, Lane Grote-yes, Jud Skavdahl-yes

   Motion approved 6-0

6. Recognition of visitors/individuals wishing to address the board: None

7. Discussion and/or reports
   a. Superintendent

i. Mrs. Baker and Mr. Swisher will be meeting with Crawford superintendent and activities director to discuss and prepare information regarding a coop for activities in the future.

b. Principal - absent
c. Board reports - none
d. Discussion items - none

8. Business

A) Motion by David Howell, seconded by Jess Holmgren, to approve the 2025 - 2026 Sioux County School District budget.

On roll call vote: -Jess Holmgren-yes; David Howell-yes; Jud Skavdahl-yes; Joleen Falkenburg-yes; Justin Harkless-yes, Lane Grote-yes.

Motion carried 6-0

B) Motion by Jess Holmgren, seconded by Lane Grote, to approve the propane bid from Westco for $1.495 per gallon

On roll call vote: -Joleen Falkenburg-yes; Jud Skavdahl-yes; Justin Harkless-yes, Jess Holmgren-yes; Lane Grote-yes; David Howell-yes.

Motion Carried 6-0

C) Motion by Joleen Falkenburg, seconded by Justin Harkless, to approve policies: Instruction 6200 - 6241

Roll call vote: David Howell-yes; Jud Skavdahl-yes; Lane Grote-yes; Jess Holmgrem-yes; Justin Harkless-yes; Joleen Falkenburg-yes

Motion carried 6-0

9. Closed Session

The next item on the agenda involves a student matter and confidential student information, for which the board has sought legal advice which it will receive and consider.

Motion by David Howell, seconded by Justin Harkless to move into closed session at 7:01 pm to to receive and review legal advice, to protect the attorney-client privilege, to protect the confidentiality of education records and the contents thereof, all of which is necessary to protect the public interest".

On roll call vote: David Howell-yes; Jud Skavdahl-yes; Justin Harkless-yes; Lane Grote-yes; Joleen Falkenburg-yes; Jess Holmgren-yes.

Motion Carried 6-0.

The board has adopted a motion for the board to enter closed session to receive and review legal advice, to protect the attorney-client privilege, to protect the confidentiality of education records and the contents thereof, and to protect the public interest. The board will limit itself to receipt and consideration of the legal advice pertaining to this agenda item.

Motion by David Howell, seconded by Jess Holmgren to move out of closed session at 7:01 p.m.
On roll call vote: Lane Grote-yes; Jess Holmgren-yes; David Howell-yes; Jud Skavdahl-yes; Joleen Falkenburg-yes; Justin Harkless-yes.
Motion Carried 6-0

10. The next regular meeting is Monday, October 13th, 2025 at 6:15 pm in the SCHS FCS room. The annual policy hearing will be on Monday, October 13th at 6 pm.

11. Motion by Jud Skavdahl, seconded by Justin Harkless, to adjourn the meeting at 7:01 pm

Motion carried by unanimous vote

District Number: 83-0500-000
District Name: SIOUX COUNTY PUBLIC SCHOOLS
District Phone: (308)668-2415

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

Checklist

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

Certified Budget Authority	A-101	3,728,852
Access to Prior Year's Unused Budget Authority [Maximum Amount: $72,758]	A-355	72,750
Total Adjusted Budget Authority	A-361	3,801,602
Total Allowable Budget Authority	A-780	3,801,602

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

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

2025/26 General Fund Budget of Disbursements & Transfers	B-100	4,291,986
2025/26 Special Grant Funds List	B-110	60,384
2025/26 Special Education Budget of Disbursements & Transfers	B-120	430,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	3,801,602
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	242,235
2025/26 General Fund Expenditure Growth	B-162	72,750
Adjusted Unused Budget Authority	B-165	169,485
2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	169,485

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	1,931,394
2025/26 General Fund Necessary Cash Reserve	C-300	1,599,497
2025/26 Depreciation Fund Total Requirements	C-310	165,772
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,765,269

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	664,864,529

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	3,825,235
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○ Yes ◉ No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○ Yes ◉ No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	3,825,235
2025/26 Property Tax Request General Fund	D-210	3,047,454

2025/26 Property Tax Request Special Building Fund	D-220	777,778
2025/26 Total Property Tax Request	D-230	3,825,232
2025/26 Unused Property Tax Request Authority	D-240	3
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	130,000

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

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

Submit completed LC-2 to NDE.

Upload your Budget Documentation on the next screen.

Mailed or emailed budgets will not be accepted by NDE. — District Approval

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

District Number: 83-0500-000
District Name: SIOUX COUNTY PUBLIC SCHOOLS
District Phone: (308)668-2415

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	60,384

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	0
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	15,897
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	4,630
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	10,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	1,900
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	20,457

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	0
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	0
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0

Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0

Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

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