2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 16-0006-000 **Class #: 2**

Valentine Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Cherry 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	$ -	$ 8,713,989.00	$ 8,713,989.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 165,000.00	$ 165,000.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 8,878,989.00	$ 8,878,989.00

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

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

Total Certified Valuation (All Counties) $ 1,913,660,772

*(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?

[ ] YES [X] 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

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	2,019,281.00	6,929,983.00	8,626,849.00	15,556,832.00	1,890,000.00	13,666,832.00	15,556,832.00	-	15,556,832.00
Depreciation	824,150.00	1,143,169.00		1,143,169.00			1,143,169.00		1,143,169.00
Employee Benefit	486,142.00	486,142.00		486,142.00			486,142.00	-	486,142.00
Contingency	-	-		-			-		-
Activities	189,362.00	762,259.00		762,259.00			762,259.00	-	762,259.00
School Nutrition	27,893.00	725,636.00		725,636.00			725,636.00	-	725,636.00
Bond	-	-	-	-			-	-	-
Special Building	93,413.00	93,413.00	163,350.00	256,763.00			256,763.00		256,763.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	34,783.00	40,823.00		40,823.00			40,823.00	-	40,823.00
				-					-
TOTAL ALL FUNDS	3,675,024.00	10,181,425.00	8,790,199.00	18,971,624.00	1,890,000.00	13,666,832.00	18,971,624.00	-	18,971,624.00

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)	8,626,849.00	-	163,350.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	87,140.00	-	1,650.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	8,713,989.00	-	165,000.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 994,263.00	$ 464,421.00

COUNTY TREASURER'S BALANCE, 9-1-2025

19,281.00	-	3,413.00	-

County-District # 16-0006-000

Valentine Community Schools

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	3,722,955.00	11,200,207.00	3,624,342.00	14,824,549.00	1,746,277.00	11,058,991.00	12,805,268.00	2,019,281.00
Depreciation	752,948.00	1,073,860.00		1,073,860.00			249,710.00	824,150.00
Employee Benefit	483,010.00	496,192.00		496,192.00			10,050.00	486,142.00
Contingency	-	-		-			-	-
Activities	189,362.00	662,259.00		662,259.00			472,897.00	189,362.00
School Nutrition	150,228.00	542,873.00		542,873.00			514,980.00	27,893.00
Bond	-	-	-	-			-	-
Special Building	93,413.00	93,413.00	-	93,413.00			-	93,413.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	38,277.00	41,372.00		41,372.00			6,589.00	34,783.00
				-				-
TOTAL ALL FUNDS	5,430,193.00	14,110,176.00	3,624,342.00	17,734,518.00	1,746,277.00	11,058,991.00	14,059,494.00	3,675,024.00

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	
$	465,115.00

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	3,465,573.00	8,658,805.00	7,339,198.00	15,998,003.00	1,708,950.00	10,566,098.00	12,275,048.00	3,722,955.00
Depreciation	625,102.00	942,228.00		942,228.00			189,280.00	752,948.00
Employee Benefit	460,303.00	483,010.00		483,010.00			-	483,010.00
Contingency	-	-		-			-	-
Activities	195,108.00	643,887.00		643,887.00			454,525.00	189,362.00
School Lunch	266,570.00	686,520.00		686,520.00			536,292.00	150,228.00
Bond	-	-	-	-			-	-
Special Building	59,103.00	88,053.00	160,150.00	248,203.00			154,790.00	93,413.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	37,933.00	46,917.00		46,917.00			8,640.00	38,277.00
				-				-
TOTAL ALL FUNDS	$ 5,109,692.00	11,549,420.00	7,499,348.00	19,048,768.00	1,708,950.00	10,566,098.00	13,618,575.00	5,430,193.00

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	
$	**463,726.00**

County-District # 16-0006-000

Valentine Community Schools

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	3,465,573.00	8,658,805.00	7,339,198.00	15,998,003.00	1,708,950.00	10,566,098.00	12,275,048.00	3,722,955.00
Depreciation	625,102.00	942,228.00		942,228.00			189,280.00	752,948.00
Employee Benefit	465,910.00	488,617.00		488,617.00			5,607.00	483,010.00
Contingency	-	-		-			-	-
Activities	195,108.00	643,887.00		643,887.00			454,525.00	189,362.00
School Lunch	266,570.00	686,520.00		686,520.00			536,292.00	150,228.00
Bond	-	-	-	-			-	-
Special Building	59,103.00	88,053.00	160,150.00	248,203.00			154,790.00	93,413.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	37,933.00	46,917.00		46,917.00			8,640.00	38,277.00
				-				-
TOTAL ALL FUNDS	$ 5,115,299.00	11,555,027.00	7,499,348.00	19,054,375.00	1,708,950.00	10,566,098.00	13,624,182.00	5,430,193.00

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	
$	463,726.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME Valentine Community Schools

ADDRESS 431 North Green Street

CITY & ZIP CODE Valentine, Nebraska 69201

TELEPHONE 402-376-1780

WEBSITE www.valentinecommunityschools.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Kris Larsen	Shane Kime	Mike Halley
TITLE /FIRM NAME	Chairperson	Treasurer	Superintendent
TELEPHONE	(402) 322-0329	(402) 389-1613	(402) 376-1780
EMAIL ADDRESS	klarsen@vcsbadger.net	skime@vcsbadger.net	mhalley@vcsbadger.net

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

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

Valentine Community Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 8,662,429.00
*(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

8,673,240.00	/	1,752,140,970.00	=	0.50 % (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) 2.50 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 216,560.73

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 8,878,989.73**
(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) $ 8,878,989.00
(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 # 16-0006-000

Valentine Community Schools

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

Valentine Community 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	8,713,989.00	-	165,000.00	-
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)	8,713,989.00	-	165,000.00	-
14	Assessed Valuation	1,913,660,772	1,913,660,772	1,913,660,772	1,913,660,772
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.455357	0.000000	0.008622	0.000000
16	Total Levy for Compliance	0.463979			

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	$ 8,713,989.00	$ 1,913,660,772	0.455357
Special Building Fund	$ 165,000.00	$ 1,913,660,772	0.008622
Bond Fund	$ -	$ 1,913,660,772	0.000000
Bond Fund	$ -	$ 1,913,660,772	0.000000
Bond Fund	$ -	$ 1,913,660,772	0.000000
QCPUF Fund	$ -	$ 1,913,660,772	0.000000
QCPUF Fund	$ -	$ 1,913,660,772	0.000000
	$ -	$ 1,913,660,772	0.000000
	$ -	$ 1,913,660,772	0.000000
	$ -	$ 1,913,660,772	0.000000
	$ -	$ 1,913,660,772	0.000000
	$ -	$ 1,913,660,772	0.000000
	$ -	$ 1,913,660,772	0.000000
Total	$ 8,878,989.00		$ 0.463979

Must agree to Cover

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

Notice is hereby given that Valentine Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on March 12 , 2025 at 5:00pm at the High School Board Room in Valentine, 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	$ 168,200.00	$ 168,200.00	**$ 336,400.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 20,784.00	$ 20,784.00	$ 41,568.00
• *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*	$ 29,482.00	$ 29,482.00	$ 58,964.00
• *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*	$ 420.00	$ 420.00	$ 840.00
Totals:	**$ 220,086.00**	**$ 220,086.00**	**$ 440,172.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. A-2025

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

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

General Fund:	$	8,713,989.00
Bond Fund:	$	-
Special Building Fund:	$	165,000.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 9.22 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 0.452663 per $100 of assessed value.

4. Valentine Community Schools proposes to adopt a property tax request that will cause its tax rate to be 0.463979 per $100 of assessed value.

5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P

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

Motion by Shane Kime, seconded by Michelle Kluender to adopt Resolution # A-2025.

Voting yes were:	Voting no were:
Jessica Cayle	
Greg Guss	
Jo Hand	
Shane Kime	
Michelle Kluender	
Kris Larsen	

Dated this 10th day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Valentine Community Schools (16-0006-000) in Cherry County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 10th day of September, 2025 at 5:00 o'clock, P.M., at Valentine High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 12,275,048.00	$ 12,805,268.00	$ 15,556,832.00	$ -	$ 6,929,983.00	$ 8,713,989.00
Depreciation	$ 189,280.00	$ 249,710.00	$ 1,143,169.00		$ 1,143,169.00	
Employee Benefit	$ 5,607.00	$ 10,050.00	$ 486,142.00	$ -	$ 486,142.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 454,525.00	$ 472,897.00	$ 762,259.00	$ -	$ 762,259.00	
School Nutrition	$ 536,292.00	$ 514,980.00	$ 725,636.00	$ -	$ 725,636.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 154,790.00	$ -	$ 256,763.00		$ 93,413.00	$ 165,000.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 8,640.00	$ 6,589.00	$ 40,823.00	$ -	$ 40,823.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 13,624,182.00	$ 14,059,494.00	$ 18,971,624.00	$ -	$ 10,181,425.00	$ 8,878,989.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 8,878,989.00	$ 8,878,989.00

Notice of Special Hearing To Set Final Tax Request

Valentine Community Schools (16-0006-000) in Cherry County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 10th day of, September 2025 at Following Budget Hearing at 5:00 o'clock P.M., at Valentine High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,752,140,970	1,913,660,772	9%

	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	14,979,031.00	8,497,429.00	0.484974	0.444041	15,556,832.00	8,713,989.00	0.455357	-6%	4%
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	272,452.00	165,000.00	0.009417	0.008622	256,763.00	165,000.00	0.008622	-8%	-6%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	15,251,483.00	8,662,429.00	0.494391	0.452663	15,813,595.00	8,878,989.00	0.463979	-6%	4%

P.P. 21323

Proof of Publication

State of Nebraska
County of Cherry } SS

Cindy Williams

being by me first duly sworn on oath says that he/she is employed by the Valentine Midland News, a newspaper published in Valentine, Nebraska, and personally knows that said newspaper is a legal weekly newspaper under the statutes of the state of Nebraska, having a bonafide circulation of over three hundred copies, has been published in said county for more than fifty-two successive weeks prior to the first publication of the attached notice and is printed in an office maintained in the City of Valentine, in said county, which said city is the place of its publication; that the notice hereto attached was published in said newspaper in the regular issues thereof.

Date of Publication 9/3

Dated this 3 day of September, 20 25

Cindy Williams

Subscribed and sworn to before me dated this 4 day of September, 20 25

Laura Vroman

Notary Public

Fees $ 99.75

[SEAL]

Laura A. Vroman
General Notary, State of Nebraska
My Commission Expires 01/29/2029

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Valentine Community Schools (18-0006-000) in Cherry County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 10th day of September, 2025 at 5:00 o'clock, P.M., at Valentine High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 12,275,048.00	$ 12,805,268.00	$ 15,556,832.00	$ -	$ 6,929,983.00	$ 8,713,989.00
Depreciation	$ 189,280.00	$ 249,710.00	$ 1,143,169.00		$ 1,143,169.00	
Employee Benefit	$ 5,607.00	$ 10,050.00	$ 486,142.00	$ -	$ 486,142.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 454,525.00	$ 472,897.00	$ 762,259.00	$ -	$ 762,259.00	
School Nutrition	$ 536,292.00	$ 514,980.00	$ 725,636.00	$ -	$ 725,636.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 154,790.00	$ -	$ 256,763.00		$ 93,413.00	$ 165,000.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 8,640.00	$ 6,589.00	$ 40,823.00	$ -	$ 40,823.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 13,624,182.00	$ 14,059,494.00	$ 18,971,624.00	$ -	$ 10,181,425.00	$ 8,878,989.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ -	$ 8,878,989.00	$ 8,878,989.00

21323-3 ZNEZ

P.P. 21324

Proof of Publication

State of Nebraska } SS
County of Cherry

Cindy Williams

being by me first duly sworn on oath says that he/she is employed by the Valentine Midland News, a newspaper published in Valentine, Nebraska, and personally knows that said newspaper is a legal weekly newspaper under the statutes of the state of Nebraska, having a bonafide circulation of over three hundred copies, has been published in said county for more than fifty-two successive weeks prior to the first publication of the attached notice and is printed in an office maintained in the City of Valentine, in said county, which said city is the place of its publication; that the notice hereto attached was published in said newspaper in the regular issues thereof.

Date of Publication 9/3

Dated this 3 day of September, 20 25

Cindy Williams

Subscribed and sworn to before me dated this 4 day of September, 20 25

Laura Vroman

Notary Public

Fees $ 84.00

[SEAL]

Laura A. Vroman
General Notary, State of Nebraska
My Commission Expires 01/29/2029

21324-3 ZNEZ

Notice of Special Hearing To Set Final Tax Request

Valentine Community Schools (18-0006-000) in Cherry County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 10th day of, September 2025 at Following Budget Hearing at 5:00 o'clock P.M., at Valentine High School Board Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,752,140,970	1,913,668,772	9%

2024-2025 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	14,979,031.00	8,497,429.00	0.484974	0.444041	15,556,832.00	8,713,989.00	0.455357	-6%	4%
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	272,452.00	165,000.00	0.009417	0.008622	256,763.00	165,000.00	0.008622	-8%	-6%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000		-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	15,251,483.00	8,662,429.00	0.494391	0.452663	15,813,595.00	8,878,989.00	0.463979	-6%	4%

2025-2026 Budget Information

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: VALENTINE COMMUNITY SCHOOLS
ATTN: MIKE HALLEY SUPERINTENDENT
431 N GREEN ST
VALENTINE, NE 69201

TAXABLE VALUE LOCATED IN THE COUNTY OF CHERRY

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]
VALENTINE HIGH 6	3	16-0006		1,911,738,288	8,673,240	1,750,362,341	0.50

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

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

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

(signature of county assessor)

8/14/25
(date)

CHERRY COUNTY COUNTY ASSESSOR SEAL NEBRASKA

CC: County Clerk, CHERRY County
CC: County Clerk where school district is headquartered, if different county, CHERRY 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
68,690,967 Pers Prior
70,276,527 Pers Value
1,681,671,374 Real Prior
1,841,461,761 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: ATTN:MIKE HALLEY
431 N GREEN ST
VALENTINE, NE 69201-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF BROWN

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]
VALENTINE HIGH SCHOOL	3	16-0006		1,922,484	0	1,778,629	0.00

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

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

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

Peggy L. Gross
(signature of county assessor)

8-15-2025
(date)

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

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

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

Assessor's Use Only

0 Pers Prior
0 Pers Value
1,778,629 Real Prior
1,922,484 Real Value

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **16-0006-000**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	5,549,176.00	5,989,996.00	6,633,325.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	1,179,360.00	1,254,868.00	1,350,000.00
4	Support Services - Pupils (SPED Related)	2100's	514,938.00	477,096.00	525,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	363,232.00	459,576.00	475,000.00
7	Support Services - Instructional	2200's	275,055.00	217,702.00	276,000.00
8					59,321.00
9	Board of Education	2310	59,282.00	61,924.00	63,000.00
10	Executive Administration Services	2320	215,462.00	220,241.00	225,000.00
11	District Legal Services	2330	14,385.00	3,362.00	15,000.00
12	Office of the Principal	2410	623,165.00	638,957.00	650,000.00
13	General Administration - Business Services	2500	516,383.00	510,868.00	520,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	1,413,953.00	1,352,454.00	1,688,162.00
15	Vehicle Acquisition & Maintenance	2650	29,040.00	14,546.00	122,620.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	297,852.00	334,784.00	350,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	14,652.00	14,313.00	15,000.00
18					964,404.00
19	Community Services	3300		4,387.00	5,000.00
20	Categorical Grant from Corporation	3400		99,103.00	100,000.00
21	State Categorical Programs	3500's	283,927.00	180,807.00	285,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	880,186.00	625,284.00	890,000.00
24					
25	Transfers to _____ Fund	8000	45,000.00	345,000.00	345,000.00
26	Interfund Loan/Repayment to _____ Fund				
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		12,275,048.00	12,805,268.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,708,950.00	1,746,277.00	1,890,000.00
32	Total Non-Special Education Disbursements & Transfers		10,566,098.00	11,058,991.00	13,666,832.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				15,556,832.00
34	NECESSARY CASH RESERVE				
35	TOTAL REQUIREMENTS				15,556,832.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		1,168,413.00	2,722,955.00	2,000,000.00
39	Investments, 9-1		480,219.00		
40	County Treasurer's Balance, 9-1		1,816,941.00	1,000,000.00	19,281.00
41	Total Beginning Balance		3,465,573.00	3,722,955.00	2,019,281.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115			
46	Public Power District Sales Tax	1120		4,599.00	4,599.00
47	Motor Vehicle Taxes	1125	463,726.00	465,115.00	464,421.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	78,960.00	65,378.00	72,169.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	5,618.00	1,735.00	3,677.00
56	Local License Fees/Court Fines	1911 / 1921	4,960.00	4,960.00	4,960.00
57	Nameplate Capacity Tax	3133	5,031.00	5,122.00	5,077.00
58	Categorical Grants from Corporations / Private	1925	850.00	55,300.00	28,075.00
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	53,951.00	50,396.00	52,174.00
66	Other County Sources	2130			59,321.00
67	ESU Receipts	2210	450.00		450.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	954,470.00	949,847.00	994,263.00
72	Special Education Programs	3120	1,128,880.00	1,203,923.00	1,166,402.00
73	Special Education Transportation	3125	13,203.00	7,500.00	10,352.00
74	Homestead Exemption	3130	69,448.00	63,141.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	16,511.00	16,574.00	16,543.00
77	Payments for High Ability Learners	3535	5,100.00		5,100.00
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	111,004.00	207,059.00	159,032.00
85	Other				
86	State Categorical Programs	3500's	221,273.00	43,168.00	132,221.00
87	Other State Receipts	3990			964,404.00
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	1,083,471.00	3,666,847.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	126,399.00	130,130.00	128,265.00
91		4526-4528, 4531		88,692.00	88,692.00
92					
93					
94	IDEA Programs	4512-4523	192,008.00	6,879.00	99,444.00
95		4416-4418	154,367.00	88,692.00	121,530.00
96					
97	Medicaid in Public Schools	4708	18,604.00	11,692.00	15,148.00
98	Medicaid Administrative Activities in Public Schools	4709	10,869.00	8,999.00	9,934.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101			195,213.00		
102					
103					
104	Vocational Education (Carl Perkins)	4525	1,200.00		1,200.00
105	Other Federal Categorical Receipts	4530	240,665.00	312,908.00	276,787.00
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301		2,675.00	
113	Sale of Property	5300	23,918.00	7,715.00	15,817.00
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690	13,083.00	8,206.00	10,645.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		8,658,805.00	11,200,207.00	6,929,983.00
121	Personal and Real Property Taxes	1100	7,339,198.00	3,624,342.00	8,626,849.00
122	TOTAL RESOURCES AVAILABLE		15,998,003.00	14,824,549.00	15,556,832.00
123	Less: Disbursements & Transfers		12,275,048.00	12,805,268.00	
124	BALANCE FORWARD		3,722,955.00	2,019,281.00	

PROPERTY TAX RECAP

1. Tax from Line 121	8,626,849.00
2. Compute County Treasurer's Commission at 1% of tax collections.	87,140.00
3. Total Personal and Real Property Tax Requirement	8,713,989.00

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 # **16-0006-000**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		189,280.00	249,710.00	1,143,169.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		189,280.00	249,710.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,143,169.00
14	TOTAL REQUIREMENTS				1,143,169.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		625,102.00	752,948.00	824,150.00
17	Investments, 9-1				
18	Total Beginning Balance		625,102.00	752,948.00	824,150.00
19	LOCAL SOURCES				
20	Interest	1510	17,126.00	20,912.00	19,019.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	300,000.00	300,000.00	300,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		942,228.00	1,073,860.00	1,143,169.00
28	Less: Disbursements & Transfers		189,280.00	249,710.00	
29	BALANCE FORWARD		752,948.00	824,150.00	

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 # **16-0006-000**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		5,607.00	10,050.00	486,142.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		5,607.00	10,050.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				486,142.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				486,142.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		465,910.00	483,010.00	486,142.00
18	Investments, 9-1				
19	Total Beginning Balance		465,910.00	483,010.00	486,142.00
20	LOCAL SOURCES				
21	Interest	1510	22,707.00	13,182.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		488,617.00	496,192.00	486,142.00
29	Less: Disbursements & Transfers		5,607.00	10,050.00	
30	BALANCE FORWARD		483,010.00	486,142.00	

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 # **16-0006-000**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			454,525.00	472,897.00	662,259.00
3					100,000.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		454,525.00	472,897.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				762,259.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				762,259.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		195,108.00	189,362.00	189,362.00
18	Investments, 9-1				
19	Total Beginning Balance		195,108.00	189,362.00	189,362.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	403,779.00	427,897.00	427,897.00
23	Admissions	1710			
24					100,000.00
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	45,000.00	45,000.00	45,000.00
27					
28	TOTAL RESOURCES AVAILABLE		643,887.00	662,259.00	762,259.00
29	Less: Disbursements & Transfers		454,525.00	472,897.00	
30	BALANCE FORWARD		189,362.00	189,362.00	

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 # **16-0006-000**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's			
3	Employee Benefits	200's			
4	Purchased Services	300 / 400	512,096.00	514,980.00	525,636.00
5	Supplies & Materials (Excluding Food)	610	23,833.00		
6	Food	630			
7	Capital Outlay (New & Replacement)	731, 733, 739			
8			363.00		
9					200,000.00
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		536,292.00	514,980.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				725,636.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				725,636.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		266,570.00	150,228.00	27,893.00
18	Investments, 9-1				
19	Total Beginning Balance		266,570.00	150,228.00	27,893.00
20	LOCAL SOURCES				
21	Interest	1510	10,583.00	4,088.00	7,336.00
22	Sale of Lunches/Milk	1610-1650	177,382.00	173,346.00	175,364.00
23					200,000.00
24	STATE SOURCES				
25	State Reimbursement	3150	1,539.00	1,567.00	1,553.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	230,446.00	213,644.00	222,045.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			75,000.00
32					16,445.00
33	TOTAL RESOURCES AVAILABLE		686,520.00	542,873.00	725,636.00
34	Less: Disbursements & Transfers		536,292.00	514,980.00	
35	BALANCE FORWARD		150,228.00	27,893.00	

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 # **16-0006-000**

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600			
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720			256,763.00
7	Loan Repayment	831 / 832	104,486.00		
8			50,304.00		
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		154,790.00	-	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				256,763.00
12	TOTAL REQUIREMENTS				256,763.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		50,000.00	90,000.00	90,000.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		9,103.00	3,413.00	3,413.00
17	Total Beginning Balance		59,103.00	93,413.00	93,413.00
18	LOCAL SOURCES				
19	Carlline Tax	1115			
20	Interest	1510	1,786.00		
21			89.00		
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	1,614.00		
25	Pro-Rate Motor Vehicles	3180	305.00		
26					
27	Property Tax Credit	3131	25,156.00		
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			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		88,053.00	93,413.00	93,413.00
37	Personal and Real Property Taxes	1100	160,150.00		163,350.00
38	TOTAL RESOURCES AVAILABLE		248,203.00	93,413.00	256,763.00
39	Less: Disbursements & Transfers		154,790.00	-	
40	BALANCE FORWARD		93,413.00	93,413.00	

PROPERTY TAX RECAP

1. Tax From Line 37	163,350.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	1,650.00
3. Total Personal and Real Property Tax Requirement.	165,000.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **16-0006-000**

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School		5,877.00	6,589.00	7,615.00
5			2,763.00		
6					
7					
8					
9					
10					33,208.00
11					
12					
13					
14	Total Disbursements		8,640.00	6,589.00	
15	TOTAL BUDGET OF DISBURSEMENTS				40,823.00
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				40,823.00
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1		37,933.00	38,277.00	34,783.00
20	Investments, 9-1				
21	Total Beginning Balance		37,933.00	38,277.00	34,783.00
22	LOCAL SOURCES				
23	Interest	1510	1,976.00	1,191.00	1,584.00
24	Extracurricular Activities Fees	1741	7,008.00	1,904.00	4,456.00
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		46,917.00	41,372.00	40,823.00
35	Less: Disbursements		8,640.00	6,589.00	
36	BALANCE FORWARD		38,277.00	34,783.00	

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

September Regular Board Meeting
Wednesday, September 10, 2025 5:00 PM
Central

Valentine Rural High School
431 N Green St
Valentine, NE 69201

1. Roll Call
   Meeting was called to order at 5:06 p.m. by Board President Kris Larsen, noting that the meeting was properly advertised according to policy, with a notice of time and place posted in three prominent places at least 48 hours before the beginning of the meeting.

Present: Jessica Coyle, Greg Gass, Jo Hand, Shane Kime, Michelle Kluender, Kris Larsen. There were also 10 guests present.

2. Pledge of Allegiance

3. Notice of Open Meetings Law

4. Review of Agenda

   4.1. Publication of Notice
   Notice of this meeting was properly advertised according to policy, with a notice of time and place posted in three prominent places at least 48 hours before the beginning of the meeting. The meeting was advertised in Midland Newspaper the weeks of 8/25/2025 and 9/1/2025. The Meeting was posted at VHS, VMS and VES on 9/5/2025.

   4.2. Approval of Agenda
   Approval of the agenda as presented. This motion, made by Jessica Coyle and seconded by Shane Kime, Passed.
   Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Michelle Kluender: Yea, Kris Larsen: Yea

   4.3. Notes Regarding Agenda

5. Public Comment

6. Weathercraft Roofing Presentation

7. Action Items

   7.1. Consent Agenda
   Approval of the consent agenda as presented. This motion, made by Shane Kime and seconded by Jo Hand, Passed.
   Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Michelle Kluender: Yea, Kris Larsen: Yea

   7.1.1. Approval of Minutes from Regular Board of Education Meeting August 13, 2025

   7.1.2. Approval of Minutes from Board of Education Budget Worksession held August 27, 2025

   7.1.3. Treasurer's Report

7.1.4. Approval of Regular Claims from the General Fund

Sept 2025 Claims

7.1.5. Approval of Manual Claims from the General Fund

August 2025 General Fund Manual Claims

7.1.6. Approval of Manual Claims from the Activity Fund

August 2025 Activity Fund Manual Claims

7.2. Reports

7.2.1. Special Education Coordinator's Report

7.2.2. Activity Director's Report

7.2.3. Counselors Reports

7.2.4. Principals Reports

7.2.5. Superintendent's Report

7.3. Approval of proposed 2025-2026 school year budget
Approval of the 2025-2026 school year budget with a total general fund budget of $15,556,832.00 and total tax request of $8,713,989.00; Depreciation Fund budget of $1,143,169.00; Employee Benefit Fund budget of $486,142.00; Activities Fund budget of $762,259.00; School Nutrition Fund budget of $725,636.00; Special Building Fund Budget of $256,763.00 with a tax request of $165,000.00 ; and Student Fees Fund budget of $40,823.00 as presented. This motion, made by Shane Kime and seconded by Jessica Coyle, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Michelle Kluender: Yea, Kris Larsen: Yea

7.4. Approve resolution to set Tax Request for 2025-2026
Approval of the tax request resolution which consists of the General Fund Tax Request of $8,713,989.00; Special Building Fund Tax Request of $165,000.00 as presented. This motion, made by Shane Kime and seconded by Michelle Kluender, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Michelle Kluender: Yea, Kris Larsen: Yea

7.5. Approve quote for Math curriculum and materials at VES and VMS.
Approve quote with Savvas Education for Math curriculum and materials at VES and VMS as presented. This motion, made by Greg Gass and seconded by Shane Kime, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Michelle Kluender: Yea, Kris Larsen: Yea

7.6. Review and award the propane bid for the 25-26 school year.
Approve propane bid with Sandhill Oil, Inc at a prepaid price of 1.199 per gallon for the 25-26 school year as presented. This motion, made by Shane Kime and seconded by Greg Gass, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Michelle Kluender: Yea, Kris Larsen: Yea

7.7. Consider snow removal bids for the 2025-2026 school year
Approve bid from Michalek's Miscellaneous for snow removal for the 25-26 school year as presented. This motion, made by Shane Kime and seconded by Jo Hand, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Michelle Kluender: Yea, Kris Larsen: Yea

7.8. Review, Revise, and Adopt Board Policies 5001, 5002, and 5004-5011.
Approve board policies 5001,5002,5004,5005,5006,5007,5008,5009,5010 and 5011 as presented. This motion, made by Jessica Coyle and seconded by Michelle Kluender, Passed.
Jessica Coyle: Yea, Greg Gass: Yea, Jo Hand: Yea, Shane Kime: Yea, Michelle Kluender: Yea, Kris Larsen: Yea

8. Board Members/Committees Report

9. Adjourn
Board President Kris Larsen adjourned the meeting at 6:07 p.m.

_____
Board President

_____
Board Secretary

District Number: 16-0006-000
District Name: VALENTINE COMMUNITY SCHOOLS
District Phone: (402)376-1780

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	13,666,832
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	13,666,832
Total Allowable Budget Authority	A-780	13,666,832

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	15,556,832
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,890,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	13,666,832
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	35.00
2025/26 Total Allowable Reserves	C-180	5,444,891
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	1,143,169
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,143,169

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	1,913,660,772

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	9,160,466
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	9,160,466
2025/26 Property Tax Request General Fund	D-210	8,713,989
2025/26 Property Tax Request Special Building Fund	D-220	165,000
2025/26 Total Property Tax Request	D-230	8,878,989
2025/26 Unused Property Tax Request Authority	D-240	281,477
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	1,626,000

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

2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 16-0006-000 **Class #: 2**

Valentine Community Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Cherry 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	$ -	$ 8,713,989.00	$ 8,713,989.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 165,000.00	$ 165,000.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 8,878,989.00	$ 8,878,989.00

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

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

Total Certified Valuation (All Counties) $ 1,913,660,772

*(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?

[ ] YES [X] 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 # 16-0006-000
Valentine Community 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	2,019,281.00	6,929,983.00	8,626,849.00	15,556,832.00	1,890,000.00	13,666,832.00	15,556,832.00	-	15,556,832.00
Depreciation	824,150.00	1,143,169.00		1,143,169.00			1,143,169.00		1,143,169.00
Employee Benefit	486,142.00	486,142.00		486,142.00			486,142.00	-	486,142.00
Contingency	-	-		-			-		-
Activities	189,362.00	762,259.00		762,259.00			762,259.00	-	762,259.00
School Nutrition	27,893.00	725,636.00		725,636.00			725,636.00	-	725,636.00
Bond	-	-	-	-			-	-	-
Special Building	93,413.00	93,413.00	163,350.00	256,763.00			256,763.00		256,763.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	34,783.00	40,823.00		40,823.00			40,823.00	-	40,823.00
				-					-
TOTAL ALL FUNDS	3,675,024.00	10,181,425.00	8,790,199.00	18,971,624.00	1,890,000.00	13,666,832.00	18,971,624.00	-	18,971,624.00

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)	8,626,849.00	-	163,350.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	87,140.00	-	1,650.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	8,713,989.00	-	165,000.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 994,263.00	$ 464,421.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
19,281.00	-	3,413.00	-

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
8	Revenue					
01	GENERAL FUND					
01 1100	Local Property taxes	0.00	33,105.14	3,680,210.47	(3,680,210.47)	0.00
01 1120	Public Power Dist Sales Tax	0.00	0.00	4,598.61	(4,598.61)	0.00
01 1121	EMPLOYEE PAYFLEX	0.00	0.00	0.00	0.00	0.00
01 1125	MOTOR VEHICLE TAXES	0.00	40,398.70	465,353.36	(465,353.36)	0.00
01 1140	Penalties and Interest on Taxes	0.00	138.92	12,242.54	(12,242.54)	0.00
01 1160	POVERTY PLAN	0.00	0.00	0.00	0.00	0.00
01 1210	AD VALOREM TAXES RECD FROM GOVT UNITS	0.00	0.00	0.00	0.00	0.00
01 1311	TUITION FROM INDIVID-GEN ED	0.00	0.00	0.00	0.00	0.00
01 1315	Distance Education Stipend	0.00	0.00	0.00	0.00	0.00
01 1323	TUITION FROM OTHER DIST W/I STATE-SPED	0.00	0.00	0.00	0.00	0.00
01 1360	ADULT EDUCATION TUIT & FEES	0.00	0.00	0.00	0.00	0.00
01 1510	INTEREST ON INVESTMENTS	0.00	4,215.84	72,361.98	(72,361.98)	0.00
01 1620	NON REIMBURSEABLE MEAL SALES	0.00	0.00	0.00	0.00	0.00
01 1740	STUDENT FEES EQUIPMENT	0.00	5,165.00	6,906.04	(6,906.04)	0.00
01 1910	RENTAL OF SCHOOL EQUIPMENT/PROPERTY	0.00	0.00	1,200.00	(1,200.00)	0.00
01 1911	LOCAL LICENSE FEES	0.00	0.00	4,785.00	(4,785.00)	0.00
01 1920	CONTRIBUTIONS & DONATIONS	0.00	0.00	500.00	(500.00)	0.00
01 1921	POLICE COURT FINES	0.00	0.00	0.00	0.00	0.00
01 1925	CATEGORICAL GRANTS CORP & PRIVATE	0.00	0.00	54,999.98	(54,999.98)	0.00
01 1941	SALE OF TEXTBOOKS	0.00	0.00	0.00	0.00	0.00
01 1980	REFUND OF PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00
01 1990	OTHER LOCAL RECEIPTS	0.00	30.00	100.77	(100.77)	0.00
01 2110	COUNTY FINES AND LICENSE FEES	0.00	6,031.56	52,317.15	(52,317.15)	0.00
01 2130	OTHER COUNTY RECEIPTS	0.00	0.00	0.00	0.00	0.00
01 2210	ED SERVICE UNIT RECEIPTS	0.00	0.00	0.00	0.00	0.00
01 3110	STATE AID	0.00	0.00	949,847.00	(949,847.00)	0.00
01 3111	ESU 17 REIMB	0.00	0.00	0.00	0.00	0.00
01 3115	C.D.TRANSFER	0.00	0.00	0.00	0.00	0.00
01 3120	SPECIAL ED SCHOOL AGE	0.00	0.00	1,203,923.00	(1,203,923.00)	0.00
01 3125	SCHOOL AGE SPECIAL ED TRANSPOR	0.00	0.00	7,500.00	(7,500.00)	0.00
01 3130	HOMESTEAD EXEMPTION	0.00	12,877.70	77,266.10	(77,266.10)	0.00
01 3131	PROPERTY TAX RELIEF	0.00	0.00	3,666,846.54	(3,666,846.54)	0.00
01 3133	Nameplate capacity tax	0.00	0.00	5,121.99	(5,121.99)	0.00
01 3134	Personal Property Tax Credit-RR/PS utility	0.00	0.00	0.00	0.00	0.00
01 3150	STATE REIMBURSEMENT NUTRITION PROGR	0.00	0.00	0.00	0.00	0.00
01 3165	FLEX FUND AGE 0-5 SUPPORT SERV	0.00	0.00	0.00	0.00	0.00
01 3166	flex fund school age	0.00	0.00	0.00	0.00	0.00
01 3180	PRO-RATE MOTOR VEHICLE	0.00	0.00	16,166.78	(16,166.78)	0.00
01 3191	NE DEPT ED ENROLLMENT OPT	0.00	0.00	0.00	0.00	0.00
01 3200	RESTRICTED GRANTS IN AID STATE FUNDS	0.00	0.00	0.00	0.00	0.00
01 3400	STATE APORTIONMENT	0.00	0.00	207,059.12	(207,059.12)	0.00
01 3500	STATE CATORIAL PROGRAMS	0.00	0.00	0.00	0.00	0.00
01 3510	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
01 3511	REAP	0.00	0.00	0.00	0.00	0.00
01 3512	DISTANCE ED INCENTIVE PAY	0.00	0.00	0.00	0.00	0.00
01 3535	HIGH ABILITY LEARNERS	0.00	0.00	0.00	0.00	0.00
01 3540	Early Childhood	0.00	0.00	43,168.00	(43,168.00)	0.00
01 3551	Career Ed	0.00	0.00	0.00	0.00	0.00
01 3552	School Safety and Security Act	0.00	0.00	0.00	0.00	0.00
01 3575	NE INNOVATION GRANT PROGRAM	0.00	0.00	0.00	0.00	0.00
01 3590	EXTENDED LEARN OPPORTUNITY GRANT	0.00	0.00	0.00	0.00	0.00
01 3599	OTHER STATE CATEGORICAL PROGRAMS	0.00	0.00	0.00	0.00	0.00
01 3990	OTHER STATE RECEIPTS	0.00	0.00	0.00	0.00	0.00
01 4105	Universal Service Fund-Erate	0.00	0.00	0.00	0.00	0.00
01 4210	FED REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
01 4300	RESTRICT GRANTS-IN-AID FED GOV	0.00	0.00	0.00	0.00	0.00
01 4305	TITLE 8 9 (impact aid)	0.00	0.00	0.00	0.00	0.00
01 4307	INDIAN EDUCATION	0.00	0.00	0.00	0.00	0.00
01 4421	ARP IDEA Part B age 0-21	0.00	0.00	0.00	0.00	0.00
01 4422	ARP IDEA Part B age 3-5	0.00	0.00	0.00	0.00	0.00
01 4423	ARP IDEA Part B age 3-21	0.00	0.00	0.00	0.00	0.00
01 4505	TITLE I, PART A ESSA IMPROVEMENT	0.00	0.00	105,712.00	(105,712.00)	0.00
01 4506	TITLE I PART A	0.00	0.00	0.00	0.00	0.00
01 4509	TITLE 11 PART A	0.00	0.00	24,418.00	(24,418.00)	0.00
01 4510	TITLE IV PART A	0.00	0.00	0.00	0.00	0.00

Account Number	Account Description	Revised Budget	Activity During Month	Activity to Date	Balance at EOM	% of Budget
01 4511	TITLE V PART B REAP	0.00	0.00	0.00	0.00	0.00
01 4512	IDEA GRANT PART B BASE ALLOCATION	0.00	0.00	0.00	0.00	0.00
01 4515	IDEA PART B SUPP PMNTS	0.00	0.00	0.00	0.00	0.00
01 4516	IDEA PRESCHOOL	0.00	0.00	2,379.00	(2,379.00)	0.00
01 4518	IDEA PART B (611) Base SPED-21	0.00	0.00	86,313.00	(86,313.00)	0.00
01 4519	IDEA ENROLLMENT POVERTY	0.00	0.00	0.00	0.00	0.00
01 4521	IDEA PART B PROPORTIONATE SHARE	0.00	0.00	6,879.00	(6,879.00)	0.00
01 4524	OTHER NON-CATEGORICAL	0.00	0.00	0.00	0.00	0.00
01 4525	FED VOC ED & APPLIED TECH(CARL PERKINS)	0.00	0.00	0.00	0.00	0.00
01 4530	OTHER FEDERAL	0.00	0.00	373,575.67	(373,575.67)	0.00
01 4599	ARRA STATE FISCAL STABLIZATION FUND	0.00	0.00	0.00	0.00	0.00
01 4611	ARRA: IDEA PART B	0.00	0.00	0.00	0.00	0.00
01 4630	ARRA-IDEA	0.00	0.00	0.00	0.00	0.00
01 4708	medicaid in public schools	0.00	5,435.53	17,127.52	(17,127.52)	0.00
01 4709	MECCA TECH GRANT-(MAAPS)	0.00	4,053.43	13,051.95	(13,051.95)	0.00
01 4899	ARRA- TITLE 1	0.00	0.00	0.00	0.00	0.00
01 4969	Title IV-A Grant	0.00	0.00	10,000.00	(10,000.00)	0.00
01 4988	ARP ESSER III	0.00	0.00	51,989.00	(51,989.00)	0.00
01 4989	ARP ESSER III summer school	0.00	0.00	75,030.00	(75,030.00)	0.00
01 4995	PRESIDENTIAL DECLARED DISASTER AID	0.00	0.00	0.00	0.00	0.00
01 4996	ESSER/CARES ACT FIRST ROUND	0.00	0.00	0.00	0.00	0.00
01 4997	CRRSA ESSER II	0.00	0.00	0.00	0.00	0.00
01 4998	ARP ESSER III	0.00	0.00	194,759.00	(194,759.00)	0.00
01 5200	FUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
01 5300	SALE OF PROPERTY	0.00	575.00	8,465.00	(8,465.00)	0.00
01 5301	INSURANCE ADJUSTMENTS	0.00	0.00	2,674.98	(2,674.98)	0.00
01 5400	LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00
01 5690	OTHER NON-REVENUE RECEIPTS	0.00	820.60	9,847.20	(9,847.20)	0.00
01 6100	CAPITAL CONTRIBUTIONS	0.00	0.00	395.65	(395.65)	0.00
01 6200	TITLE 1	0.00	0.00	0.00	0.00	0.00
01 9000	NON-PROGRAM INVESTMENTS	0.00	0.00	0.00	0.00	0.00
01 9001	TRANSFER FROM BLDG ACCOUNT	0.00	0.00	0.00	0.00	0.00
01 9003	RETIREMENT INCENTIVE	0.00	0.00	0.00	0.00	0.00
01 9999	difference to balance	0.00	0.00	0.00	0.00	0.00
01 GENERAL FUND		0.00	112,847.42	11,515,091.40	(11,515,091.40)	0.00
8 Revenue		0.00	112,847.42	11,515,091.40	(11,515,091.40)	0.00
Grand Total:		0.00	112,847.42	11,515,091.40		

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
01	GENERAL FUND								
1100	REGULAR INSTRUCTIONAL PROGRAMS	$5,807,586.18	$481,122.42	$5,699,493.64	98.32	$108,092.54	$0.00	$10,348.79	$97,743.75
1125	Regular Instr. Flex Spend SAT	$41,251.50	$1,783.19	$29,145.96	92.71	$12,105.54	$0.00	$9,100.00	$3,005.54
1150	LIMITED ENGLISH PROFICIENCY PROGRAMS	$38,000.00	$9,140.28	$126,741.77	333.53	($88,741.77)	$0.00	$0.00	($88,741.77)
1160	POVERTY PLAN	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
1190	EARLY CHILDHOOD	$20,600.00	$16,911.31	$154,791.72	751.42	($134,191.72)	$0.00	$0.00	($134,191.72)
1200	SPECIAL EDUCATION PROGRAMS	$1,599,163.39	$79,754.56	$1,249,550.23	78.14	$349,613.16	$0.00	$73.51	$349,539.65
1215	Tuition received from ED entities	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
1220	SPED TUITION	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
1291	EARLY CHILDHOOD AGES 3-5	$21,480.00	$0.00	$501.00	2.33	$20,979.00	$0.00	$0.00	$20,979.00
1292	EARLY CHILDHOOD AGES 0-2	$8,755.00	$0.00	$251.00	2.87	$8,504.00	$0.00	$0.00	$8,504.00
1300	SUMMER PROGRAMS/DR ED	$0.00	$0.00	$1,218.83	0.00	($1,218.83)	$0.00	$0.00	($1,218.83)
2110	ATTENDANCE AND SOCIAL WORK	$20,600.00	$19,992.05	$29,408.14	142.76	($8,808.14)	$0.00	$0.00	($8,808.14)
2120	GUIDANCE SERVICES	$335,490.50	$26,657.32	$325,332.01	96.97	$10,158.49	$0.00	$0.00	$10,158.49
2130	HEALTH SERVICES	$210,586.00	$1,362.76	$20,581.11	9.77	$190,004.89	$0.00	$0.00	$190,004.89
2131	HEALTH SERVICES SPED SCHOOL AGE	$100,000.00	$11,130.72	$134,315.87	134.32	($34,315.87)	$0.00	$0.00	($34,315.87)
2140	PSYCHOLOGICAL SERVICES	$3,090.00	$0.00	$0.00	0.00	$3,090.00	$0.00	$0.00	$3,090.00
2141	PSYCH SERVICES SPED SCHOOL AGE	$176,439.00	$11,433.70	$138,992.83	78.78	$37,446.17	$0.00	$0.00	$37,446.17
2142	Psychological services sped ages 3-5	$5,150.00	$116.66	$1,414.92	27.47	$3,735.08	$0.00	$0.00	$3,735.08
2143	Psychological services sped ages 0-2	$5,150.00	$116.66	$1,414.92	27.47	$3,735.08	$0.00	$0.00	$3,735.08
2151	SPEECH PATH SPED SCHOOL AGE	$206,000.00	$0.00	$108,670.00	52.75	$97,330.00	$0.00	$0.00	$97,330.00
2152	SPEECH AGE 3-5	$50,000.00	$0.00	$4,570.00	9.14	$45,430.00	$0.00	$0.00	$45,430.00
2153	SPEECH AGE BIRTH-2	$50,000.00	$0.00	$2,285.00	4.57	$47,715.00	$0.00	$0.00	$47,715.00
2161	OCCUPATIONAL THERAPY SPED SCHOOL AGE	$48,000.00	$0.00	$53,334.00	111.11	($5,334.00)	$0.00	$0.00	($5,334.00)
2162	OCCUPATIONAL THERAPY AGE 3-5	$45,000.00	$0.00	$1,693.00	3.76	$43,307.00	$0.00	$0.00	$43,307.00
2163	OCCUPATIONAL THERAPY AGE BIRTH-2	$50,000.00	$0.00	$847.00	1.69	$49,153.00	$0.00	$0.00	$49,153.00
2171	PHYSICAL THERAPY SPED SCHOOL AGE	$10,815.00	$0.00	$4,120.00	38.10	$6,695.00	$0.00	$0.00	$6,695.00
2172	PHYSICAL THERAPY SPED AGE 3-5	$2,575.00	$0.00	$1,880.00	73.01	$695.00	$0.00	$0.00	$695.00
2173	PHYSICAL THERAPY SPED AGE 0-2	$1,545.00	$0.00	$0.00	0.00	$1,545.00	$0.00	$0.00	$1,545.00
2181	VISION SERVICES SPED SCHOOL AGE	$13,000.00	$898.07	$11,379.00	87.53	$1,621.00	$0.00	$0.00	$1,621.00
2190	OTHER PUPIL SUPPORT SERVICES	$37,080.00	$8,947.96	$99,914.83	269.46	($62,834.83)	$0.00	$0.00	($62,834.83)
2210	IMPROVEMENT OF INSTRUCTION	$1,545.00	$0.00	$0.00	0.00	$1,545.00	$0.00	$0.00	$1,545.00
2211	SCHOOL IMPROVEMENT	$21,739.27	$348.07	$6,222.61	28.62	$15,516.66	$0.00	$0.00	$15,516.66
2212	INST STAFF TRNG AND CURR DEV	$7,593.53	$0.00	$528.87	6.96	$7,064.66	$0.00	$0.00	$7,064.66
2213	INSTRUCTIONAL STAFF TRAINING	$15,450.00	$0.00	$4,723.50	30.57	$10,726.50	$0.00	$0.00	$10,726.50
2214	IMPLEMENTATION OF STANDARDS	$2,575.00	$0.00	$0.00	0.00	$2,575.00	$0.00	$0.00	$2,575.00
2220	LIBRARY/MEDIA SERVICES	$132,767.71	$97.82	$109,208.50	84.04	$23,559.21	$0.00	$2,369.71	$21,189.50

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
2223	AUDIO-VISUAL SERVICES	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
2224	DISTANCE LEARNING	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
2230	INSTRUCTION RELATED TECHNOLOGY	$150,000.00	$29,342.44	$115,013.01	80.64	$34,986.99	$0.00	$5,941.73	$29,045.26
2240	ACADEMIC STUDENT ASSESMENT	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
2310	BOARD OF EDUCATION	$63,860.00	$0.00	$61,923.51	96.97	$1,936.49	$0.00	$0.00	$1,936.49
2320	EXECUTIVE ADMINISTRATION	$246,500.00	$18,236.46	$220,537.84	89.47	$25,962.16	$0.00	$0.00	$25,962.16
2330	LEGAL SERVICES	$20,000.00	$0.00	$3,362.00	16.81	$16,638.00	$0.00	$0.00	$16,638.00
2410	OFFICE OF THE PRINCIPAL	$690,073.34	$51,514.83	$628,973.47	91.15	$61,099.87	$0.00	$0.00	$61,099.87
2490	OTHER SCHOOL ADMIN	$127,598.74	$10,738.04	$126,399.32	99.06	$1,199.42	$0.00	$0.00	$1,199.42
2500	SUPPORT SERVICES-BUSINESS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
2510	FISCAL SERVICES	$237,357.52	$12,443.81	$193,303.49	81.44	$44,054.03	$0.00	$0.00	$44,054.03
2530	PRINTING, PUBLISHING & DUPLICATING	$68,050.00	$1,506.23	$49,237.97	72.36	$18,812.03	$0.00	$0.00	$18,812.03
2540	PLANNING/RESEARCH/DEVELOPMENT/EVALUATION	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
2560	PUBLIC INFORMATION SERVICES	$3,605.00	$186.25	$3,050.50	84.62	$554.50	$0.00	$0.00	$554.50
2570	PERSONNEL SERVICES	$69,525.00	$535.07	$16,288.92	23.43	$53,236.08	$0.00	$0.00	$53,236.08
2580	TECHNOLOGY SERVICES	$299,730.00	$30,394.16	$245,962.10	82.52	$53,767.90	$0.00	$1,365.18	$52,402.72
2610	OPERATION OF BUILDINGS	$691,737.67	$17,725.47	$498,258.15	72.03	$193,479.52	$0.00	$0.00	$193,479.52
2620	MAINTENANCE OF PLANT	$1,021,539.68	$347,662.40	$751,650.02	73.58	$269,889.66	$0.00	$0.00	$269,889.66
2630	CARE & UPKEEP GROUNDS	$137,702.76	$4,792.88	$92,838.92	67.42	$44,863.84	$0.00	$0.00	$44,863.84
2640	CARE & UPKEEP OF EQUIPMENT	$5,000.00	$0.00	$633.72	12.67	$4,366.28	$0.00	$0.00	$4,366.28
2650	VEHICLE OPERATION STAFF ONLY	$50,180.50	$1,563.86	$14,665.43	29.23	$35,515.07	$0.00	$0.00	$35,515.07
2660	SECURITY	$36,050.00	$0.00	$6,653.45	18.46	$29,396.55	$0.00	$0.00	$29,396.55
2670	SAFETY	$131,325.00	$0.00	$7,189.55	5.47	$124,135.45	$0.00	$0.00	$124,135.45
2710	VEHICLE OP REG ED	$329,480.00	($1,099.14)	$314,077.14	95.33	$15,402.86	$0.00	$0.00	$15,402.86
2712	VEHICLE OPERATION & PURCHASING SPED	$41,200.00	$55.50	$8,348.19	20.26	$32,851.81	$0.00	$0.00	$32,851.81
2713	SPED MILEAGE BELOW AGE 5	$5,150.00	$0.00	$819.51	15.91	$4,330.49	$0.00	$0.00	$4,330.49
2730	VEHICLE MAINT REG ED	$68,255.22	$0.00	$18,653.64	27.33	$49,601.58	$0.00	$0.00	$49,601.58
2732	VEHICLE MAINT SCHOOL AGE SPED	$5,150.00	$0.00	$5,200.79	100.99	($50.79)	$0.00	$0.00	($50.79)
2900	OTHER SUPPORT SERVICES-ACTIVITY FUND	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
3300	Community Service Operations-After School Program	$0.00	$0.00	$4,386.59	0.00	($4,386.59)	$0.00	$0.00	($4,386.59)
3400	GRANTS FROM PRIVATE INTERESTS	$166,042.66	$0.00	$99,102.77	59.69	$66,939.89	$0.00	$0.00	$66,939.89
3500	OTHER STATE CATEGORICAL PROGRAMS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
3512	QUALITY ED-DIST ED INCENT PMNTS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
3535	HIGH ABILITY LEARNERS	$11,227.00	$0.00	$103.30	0.92	$11,123.70	$0.00	$0.00	$11,123.70
3540	STATE EARLY CHILHOOD	$268,195.00	$0.00	$56,984.09	21.25	$211,210.91	$0.00	$0.00	$211,210.91
3541	EARLY CHILDHOOD ENDOWMENT GRANT	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
3551	CAREER EDUCATION GRANTS	$5,665.00	$0.00	$7,500.00	132.39	($1,835.00)	$0.00	$0.00	($1,835.00)

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
3575	NE INNOVATION GRANT PROGRAM	$10,000.00	$0.00	$0.00	0.00	$10,000.00	$0.00	$0.00	$10,000.00
3590	EXTENDED LEARNING OPPORTUNITY GRANT	$16,519.51	$0.00	$2,564.33	15.52	$13,955.18	$0.00	$0.00	$13,955.18
3599	OTHER STATE CATEGORICAL PRORAMS	$75,000.00	$0.00	$70,355.58	93.81	$4,644.42	$0.00	$0.00	$4,644.42
4300	ARCHITECTURE & ENGINEERING	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
4325	MEDICAID ADMIN ACTIVITIES IN PUB SCHOOLS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
4700	BUILDING IMPROVEMENTS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
5000	DEBT SERVICES	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6200	Title I Part A Federal Services	$195,199.32	$11,561.39	$165,936.92	85.24	$29,262.40	$0.00	$457.30	$28,805.10
6210	Title I Federal Services Part A	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6310	TITLE II PART A ESSA	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6404	IDEA AGES 0-2	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6406	IDEA AGE 3-5	$2,353.00	$0.00	$2,353.00	100.00	$0.00	$0.00	$0.00	$0.00
6408	IDEA SCHOOL AGE	$125,625.00	$0.00	$121,915.00	97.05	$3,710.00	$0.00	$0.00	$3,710.00
6410	IDEA SCHOOL AGE	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6412	IDEA PART B NON PUBLIC	$7,162.00	$0.00	$7,253.00	101.27	($91.00)	$0.00	$0.00	($91.00)
6415	Federal IDEA Grant	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6418	IDEA Part B PEaK TIPS	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6421	IDEA ARP PART B	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6422	IDEA ARP PART B	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6423	IDEA ARP NON PUBLIC	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6700	FEDERAL VOCATIONAL/APPL TECH ED (CARL PE	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6915	TITLE I PART C MIGRANT CHILDREN	$1,545.00	$0.00	$0.00	0.00	$1,545.00	$0.00	$0.00	$1,545.00
6969	Title IV Part A	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6988	ESSER ELO AFTER SCHOOL	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6989	ESSER ELO SUMMER PROGRAM	$45,000.00	$0.00	$14,400.44	32.00	$30,599.56	$0.00	$0.00	$30,599.56
6990	MISC FEDERAL	$391,400.00	$29,851.87	$299,666.70	78.35	$91,733.30	$0.00	$7,000.00	$84,733.30
6996	ESSERS (COVID)	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6997	ESSERS COVID RELIEF #2	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
6998	ESSER III	$18,500.00	$0.00	$25,866.63	139.82	($7,366.63)	$0.00	$0.00	($7,366.63)
8000	TRANSFERS-OUTGOING	$51,500.00	$45,000.00	$45,000.00	87.38	$6,500.00	$0.00	$0.00	$6,500.00
9000	NON-PROGRAMMED CHARGES	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
9001	Interfund loan from General Fund	$0.00	$0.00	$0.00	0.00	$0.00	$0.00	$0.00	$0.00
01	GENERAL FUND	$14,979,031.00	$1,281,825.07	$12,628,959.25	84.56	$2,350,071.75	$0.00	$36,656.22	$2,313,415.53

Expenditure Report by Function Summary
End of FY 2025

Account Number	Account Description	Revised Budget	Expended During Month	Expenditures to Date	% of Budget	Balance at EOM	A/P Outstanding	P/O Outstanding	Unencumbered Balance
Grand Total:		$14,979,031.00	$1,281,825.07	$12,628,959.25	84.56	$2,350,071.75	$0.00	$36,656.22	$2,313,415.53

Nebraska Department of Education
School Finance & Organization Services

2025/26 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: CHERRY
COUNTY-DISTRICT NUMBER: 16-0006-000
DISTRICT NAME: VALENTINE COMMUNITY SCHOOLS

Certified Budget Authority	**$13,666,832**	**Budget Based**
Allowable Reserve Percentage	**35 %**	
Access to Prior Year's Unused Budget Authority	**$0**	

Certified Budget Authority:
Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation: *((GFBE - SGF - SPED - GFLE) X 1.025))*

Student Growth Adjustment Calculation: *((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))*

Formula Needs Calculation: *((FN X 1.10) - (SPED X 1.025))*

		Data Source
GFBE	2024/25 General Fund Budget	2024/25 LC-2 Line B-100
SGF	2024/25 Special Grant Funds	2024/25 LC-2 Line B-110
SPED	2024/25 Special Education Budget	2024/25 LC-2 Line B-120
GFLE	2024/25 General Fund Lid Exclusions (Schedule A)	2024/25 LC-2 Line B-130
SGA	2025/26 Student Growth Adjustment	2025/26 State Aid
SGACORR	2025/26 Student Growth Correction	2025/26 State Aid
FN	2025/26 Formula Needs	2025/26 State Aid

2025/26 Basic Allowable Growth Rate (BAGR) is 2.5%.

Access to Prior Year's Unused Budget Authority:
This amount is equal to the lesser of 2% of 2024/25 adjusted expenditures (2% of LC-2 Line B-140) or 2024/25 Total Unused Budget Authority (LC-2 Line B-175) *if the district has Unused Budget Authority available.*

Please Note: ***To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2025/26 LC-2.***

For further information on how this data was calculated, see the "Budget Text" document available here **www.education.ne.gov/fos/budgeting-school-district**. For questions, contact School Finance at (402) 540-0649 or (402) 450-1418.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2025/26 STATE AID CERTIFICATION

VALENTINE COMMUNITY SCHOOLS (16-0006-000)

FORMULA STUDENTS CALCULATION

(	Fall Membership			ADM/FM Ratio	)	+	Contracted Out	=	Formula Students
(	565			1.0025445326	)	+	0	=	566.44
KDG Adjustment		(	0 students	x .5)		times ADM Factor		=	0.00
Early Childhood (002)		(	24 students	x 518.0 hours	/ 1,032 hours	x .6)		=	7.23
Early Childhood (002)		(	4 students	x 518.0 hours	/ 1,032 hours	x .6)		=	1.20
Total Formula Students									*574.87*

FORMULA NEEDS CALCULATION

Basic Funding	7,869,559
Poverty Allowance	0
Limited English Proficiency Allowance	0
Focus School & Program Allowance	0
Summer School Allowance	0
Special Receipts Allowance	1,147,183
Transportation Allowance	111,021
Elementary Site Allowance	0
Distance Education & Telecommunications Allowance	18,817
Averaging Adjustment	0
New School Adjustment	0
Student Growth Adjustment	0
Community Achievement Plan Adjustment	0
Limited English Proficiency Allowance Correction	0
Student Growth Adjustment Correction	0
Poverty Allowance Correction	0
Non Qualified LEP Adjustment	0
Total Calculated Formula Needs	9,146,580
Formula Needs Stabilization	0
Total Formula Needs	9,146,580

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	1,742,390,923 / 100 x 1.0000000000	17,423,909
Net Option Funding		0
Allocated Income Tax Funds		127,359
Other Actual Receipts		1,887,494
Community Achievement Plan Aid		0
Foundation Aid Included in Resources		517,383
Total Formula Resources		19,956,145

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2024/25 school year, State Aid was calculated using 2023/24 numbers

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2025/26 STATE AID CERTIFICATION

VALENTINE COMMUNITY SCHOOLS (16-0006-000)

STATE AID CALCULATION

Equalization Aid	0
Net Option Funding	0
Allocated Income Tax Funds	127,359
Community Achievement Plan Aid	0
Foundation Aid Included in Resources	517,383
Foundation Aid Outside of Resources	344,922
Total State Aid Calculated	989,664
Prior Year (2024/25) State Aid Correction	4,599
Total State Aid	**994,263**
Carryover Adjustment from years prior to 2025/26	0

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2024/25 school year, State Aid was calculated using 2023/24 numbers

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Valentine Community Schools — SUBDIVISION NAME

Cherry — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
VCS has no Interlocal agreements at this time.		

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Valentine Community Schools	Cherry
SUBDIVISION NAME	COUNTY

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