2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 50-0001 **Class #: III**

Wilcox-Hildreth Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Kearney County

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 5,000,101.00	$ 5,000,101.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 1,072,038.00	$ 1,072,038.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 239,394.00	$ 239,394.00
Total All Funds	$ -	$ 6,311,533.00	$ 6,311,533.00

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

$	1,160,000.00	Principal
$	20,952.51	Interest
$	1,180,952.51	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 986,628,200

*(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

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	830,866.00	2,189,539.00	4,950,100.00	7,139,639.00	580,000.00	6,559,639.00	7,139,639.00		7,139,639.00
Depreciation	708,154.00	708,154.00		708,154.00			708,154.00		708,154.00
Employee Benefit	26,600.00	26,600.00		26,600.00			26,600.00		26,600.00
Contingency	-	-		-			-		-
Activities	587,182.00	587,182.00		587,182.00			587,182.00		587,182.00
School Nutrition	38,804.00	300,404.00		300,404.00			300,404.00		300,404.00
Bond	-	-		-			-		-
Special Building	1,246,630.00	1,246,630.00	1,061,318.00	2,307,948.00			2,307,948.00		2,307,948.00
Qualified Capital Purpose Undertaking	512,501.00	512,501.00	237,000.00	749,501.00			749,501.00		749,501.00
Cooperative	-	-		-			-		-
Student Fee	14,272.00	14,272.00		14,272.00			14,272.00		14,272.00
				-					-
TOTAL ALL FUNDS	3,965,009.00	5,585,282.00	6,248,418.00	11,833,700.00	580,000.00	6,559,639.00	11,833,700.00	-	11,833,700.00

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)	4,950,100.00		1,061,318.00	237,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	50,001.00	-	10,720.00	2,394.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,000,101.00	-	1,072,038.00	239,394.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 385,173.00	$ 136,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
200,000.00		246,630.00	22,501.00

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,187,627.00	4,126,866.00	3,000,000.00	7,126,866.00	630,000.00	5,666,000.00	6,296,000.00	830,866.00
Depreciation	750,154.00	958,154.00		958,154.00			250,000.00	708,154.00
Employee Benefit	26,302.00	26,600.00		26,600.00			-	26,600.00
Contingency	-	-		-			-	-
Activities	542,182.00	807,182.00		807,182.00			220,000.00	587,182.00
School Nutrition	46,334.00	307,934.00		307,934.00			269,130.00	38,804.00
Bond	-	-		-			-	-
Special Building	1,061,817.00	1,229,667.00	1,000,000.00	2,229,667.00			983,037.00	1,246,630.00
Qualified Capital Purpose Undertaking	268,501.00	268,501.00	244,000.00	512,501.00			-	512,501.00
Cooperative	-	-		-			-	-
Student Fee	12,872.00	14,272.00		14,272.00			-	14,272.00
				-				-
TOTAL ALL FUNDS	4,895,789.00	7,739,176.00	4,244,000.00	11,983,176.00	630,000.00	5,666,000.00	8,018,167.00	3,965,009.00

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

MOTOR VEHICLE TAXES	
$	170,000.00

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,034,046.00	3,976,013.00	4,005,016.00	7,981,029.00	547,970.00	5,245,432.00	5,793,402.00	2,187,627.00
Depreciation	345,202.00	913,170.00		913,170.00			163,016.00	750,154.00
Employee Benefit	25,989.00	26,302.00		26,302.00			-	26,302.00
Contingency	-	-		-			-	-
Activities	498,255.00	762,665.00		762,665.00			220,483.00	542,182.00
School Lunch	43,698.00	304,441.00		304,441.00			258,107.00	46,334.00
Bond	-	-		-			-	-
Special Building	901,669.00	1,069,362.00	971,780.00	2,041,142.00			979,325.00	1,061,817.00
Qualified Capital Purpose Undertaking	58,363.00	85,179.00	196,772.00	281,951.00			13,450.00	268,501.00
Cooperative	-	-		-			-	-
Student Fee	11,419.00	12,872.00		12,872.00			-	12,872.00
				-				-
TOTAL ALL FUNDS	$ 3,918,641.00	7,150,004.00	5,173,568.00	12,323,572.00	547,970.00	5,245,432.00	7,427,783.00	4,895,789.00

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

MOTOR VEHICLE TAXES
$ 173,815.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME _____

ADDRESS _____

CITY & ZIP CODE _____

TELEPHONE _____

WEBSITE _____

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Kirk Nelson	Justin Patterson
TITLE /FIRM NAME	Chairperson	Superintendent
TELEPHONE		308-478-5265
EMAIL ADDRESS		justin.patterson@whfalcons.org

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

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

Wilcox-Hildreth Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $6,182,323.00
*(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

788,212.00 (2025 Real Growth Value per Assessor) / 890,562,486.00 (Prior Year Total Real Property Valuation per Assessor) = 0.09 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.09 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 129,210.55

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 6,311,533.55**
(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) $ 6,311,533.00
(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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Wilcox-Hildreth Public Schools — SUBDIVISION NAME

Kearney — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 11	2024-2025	Service Unit provides OT & PT Services SPED Assistance an Psych Testing
Wilcox-Hildreth PUblic School; Nebraska Assosiation of School Boards, CJUMP program	2024-2025	Participation in CJUMP Program to secure lowest possible pricing on natural gas for the Wilcox-Hildreth School District

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Wilcox-Hildreth Public Schools	**Kearney**
SUBDIVISION NAME	COUNTY

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 50-0001

Wilcox-Hildreth Public Schools

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

DO NOT ADD OR DELETE ROWS, OR MAKE ANY OTHER CHANGES TO THIS SCHEDULE

Wilcox-Hildreth Public Schools
Schedule B - Levies

Levy Limit Compliance

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

	General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
Total Personal and Real Property Taxes -Cover Page	5,000,101.00	-	1,072,038.00	239,394.00
Exclusions:				
Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
Judgments not paid by liability insurance	-			
Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
Total Exclusions (Line 3 + Line 11)	-	-	-	-
Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,000,101.00	-	1,072,038.00	239,394.00
Assessed Valuation	986,628,200	986,628,200	986,628,200	986,628,200
Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.506787	0.000000	0.108657	0.024264
Total Levy for Compliance	0.639708			

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 5,000,101.00	$ 986,628,200	0.506787
Special Building Fund	$ 1,072,038.00	$ 986,628,200	0.108657
Bond Fund	$ -	$ 986,628,200	0.000000
Bond Fund	$ -	$ 986,628,200	0.000000
Bond Fund	$ -	$ 986,628,200	0.000000
QCPUF Fund	$ 239,394.00	$ 986,628,200	0.024264
QCPUF Fund	$ -	$ 986,628,200	0.000000
	$ -	$ 986,628,200	0.000000
	$ -	$ 986,628,200	0.000000
	$ -	$ 986,628,200	0.000000
	$ -	$ 986,628,200	0.000000
	$ -	$ 986,628,200	0.000000
	$ -	$ 986,628,200	0.000000
Total	$ 6,311,533.00		$ 0.639708

Must agree to Cover

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

Notice is hereby given that Wilcox-Hildreth Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on April 21, 2025 at 8:00 pm at the Wilcox Conference Room in Wilcox, 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	$ 157,493.00		**$ 157,493.00**
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)*	$ 29,205.12		$ 29,205.12
• *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*	$ 26,034.72		$ 26,034.72
• *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
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 213,932.84**	**$ -**	**$ 213,932.84**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. ____2025_____

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

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

NOW, THEREFORE, the Governing Body of Wilcox-Hildreth Public Schools resolves that:

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

General Fund:	$	5,000,101.00
Bond Fund:	$	-
Special Building Fund:	$	1,072,038.00
Qualified Capital Purpose Undertaking Fund:	$	239,394.00

2. The total assessed value of property differs from last year's total assessed value by 10.79 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 0.626611 per $100 of assessed value.

4. Wilcox-Hildreth Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.639708 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Wilcox-Hildreth Public Schools will increase (decrease) last year's budget by 8.77 percent.

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

Motion by Knaus, seconded by Casper to adopt Resolution #2025.

Voting yes were:	Voting no were:
Casper	
Hansen	
Nelson	
Knaus	

Abstain
Carey

Dated this 15th day of September, 2025

Omaha World-Herald

PROOF OF PUBLICATION

AFFIDAVIT

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, being of lawful age, being duly sworn upon oath, hereby depose and say that I am agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Omaha World Herald, a legal daily newspaper printed and published in the counties of Douglas and Cass and State of Nebraska, and of general circulation in the Counties of Douglas, and Sarpy and State of Nebraska, and that the attached printed notice was published in said newspaper on the dates stated below and that said newspaper is a legal newspaper under the statutes of the State of Nebraska.

PUBLICATION DATES:
Sep. 19, 2025

NOTICE NAME: Legal Notice

PUBLICATION FEE: $28.00

Ankit Sachdeva

(Signed)_____

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

VERIFICATION

State of Florida
County of Orange

Subscribed in my presence and sworn to before me on this: 09/19/2025

_____
Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF BOARD MEETING
NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE USED TO DETERMINE PROPERTY TAX REQUEST AUTHORITY

The Wilcox-Hildreth Public School Board of Education will meet on Thursday, September 25, 2025, at 8:00 a.m. in the Wilcox Conference Room for a board meeting. Among other topics to be discussed, pursuant to NEB. REV. STAT. § 79-3405, the Board will vote on whether to increase the school district's base growth percentage by up to seven percent (7%). A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.
2025, (9) 19 - Fridays, ZNEZ

AFFIDAVIT OF PRINTER

STATE OF NEBRASKA)
) SS.
FRANKLIN COUNTY)

I, *Evonne Naden*, editor of the Franklin County Chronicle, a newspaper of general circulation published weekly at Franklin, Neb., do solemnly swear that a copy of the above as per clipping attached, was published in the regular entire issue of said newspaper and not in supplement thereof for 1 consecutive week/s commencing with the issue date Sept. 3, 2025 and ending with the issue dated Sept. 3, 2025.

Evonne Naden

Printer's Fees $11.13

Subscribed and sworn to me before this 3 day of September, 2025.

Kerrie A. Gerdes

GENERAL NOTARY - State of Nebraska
KERRIE A. GERDES
My Comm. Exp. June 17, 2028

First Published in Franklin County Chronicle Wednesday, Sept. 3, 2025

NOTICE OF BOARD MEETING
NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE USED TO DETERMINE PROPERTY TAX REQUEST AUTHORITY

The Wilcox-Hildreth Public School Board of Education will meet on Monday, September 15, 2025, at 8:00 p.m. in the Wilcox Conference Room for a board meeting. Among other topics to be discussed, pursuant to NEB REV STAT § 79-3405, the Board will vote on whether to increase the school district's base growth percentage by up to seven percent (7%). A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Wilcox-Hildreth Public Schools (50-0001) in Kearney 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 15th day of September, 2025 at 8:00 o'clock, P.M., at Wilcox Conference 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	$ 5,793,402.00	$ 6,296,000.00	$ 7,139,639.00		$ 2,189,539.00	$ 5,000,101.00
Depreciation	$ 163,016.00	$ 250,000.00	$ 708,154.00		$ 708,154.00	
Employee Benefit	$ -	$ -	$ 26,600.00		$ 26,600.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 220,483.00	$ 220,000.00	$ 587,182.00		$ 587,182.00	
School Nutrition	$ 258,107.00	$ 269,130.00	$ 300,404.00		$ 300,404.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ 979,325.00	$ 983,037.00	$ 2,307,948.00		$ 1,246,630.00	$ 1,072,038.00
Qualified Capital Purpose Undertaking	$ 13,450.00	$ -	$ 749,501.00		$ 512,501.00	$ 239,394.00
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ -	$ -	$ 14,272.00		$ 14,272.00	
TOTALS	$ 7,427,783.00	$ 8,018,167.00	$ 11,833,700.00	$ -	$ 5,585,282.00	$ 6,311,533.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 6,311,533.00	$ 6,311,533.00

Notice of Special Hearing To Set Final Tax Request

Wilcox-Hildreth Public Schools (50-0001) in Kearney County, Nebraska

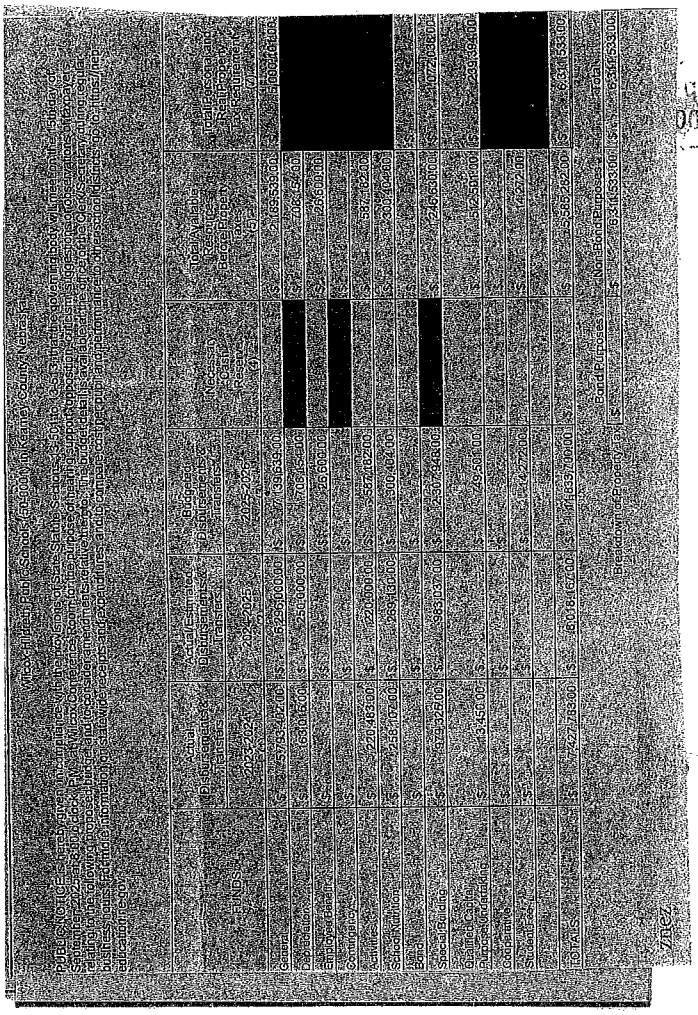
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 15th day of, September 2025 at Directly after the budget hearing o'clock P.M., at Wilcox Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	890,562,486	986,628,200	11%

890562486

	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	7,024,939.00	4,927,273.00	0.553277	0.499405	7,139,639.00	5,000,101.00	0.506787	-8%	2%
Special Building Fund	2,019,789.00	1,010,101.00	0.113423	0.102379	2,307,948.00	1,072,038.00	0.108657	-4%	14%
Qualified Capital Purpose Undertaking Fund K - 12	545,812.00	244,949.00	0.027505	0.024827	749,501.00	239,394.00	0.024264	-12%	37%
Total	9,590,540.00	6,182,323.00	0.694204	0.626611	10,197,088.00	6,311,533.00	0.639708	-7.85%	6%

Proof of Publication



State of Nebraska

County of Kearney

Phil Serrone, being first duly sworn, deposes and says he is the Representative of Syndicate Publishing, L.L.C., publisher of the *Minden Courier*, a weekly legal newspaper having been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation in **Kearney County, Nebraska**; and that attached notice was published 1 time(s) on

9-4-25

(dates)

(signature)

Subscribed to in my presence and sworn to before me this 4 day of September, 2025.

Carrie Conner

Notary Public

Publication Fee $ 77.00

GENERAL NOTARY - State of Nebraska
CARRIE CONNER
My Comm. Exp. June 7, 2028

Notice of Special Hearing To Set Final Tax Request

Wilcox-Hildreth Public Schools (59-0001) in Kearney 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 15th day of September 2025 at 8 o'clock P.M. at Wilcox Conference 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	899,582,486	986,628,290	87,045,804	9.68%

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2024 Tax Rate
General Fund	7,024,939.00	4,927,223.00	0.553227	0.553227
Special Building Fund	2,619,789.00	1,610,104.00	0.180723	0.180723
Qualified Capital Purpose Undertaking Fund K-12	845,612.00	244,949.00	0.027495	0.027495
Total	10,490,340.00	6,782,276.00	0.761445	0.761445

2025-2026 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change In Tax Rate	Change In Operating Budget
General Fund	9,139,639.00	5,000,100.00	0.506787	-8%	23%
Special Building Fund	2,307,948.00	1,072,036.00	0.108657	-40%	-14%
Qualified Capital Purpose Undertaking Fund K-12	740,501.00	238,394.00	0.024164	-12%	-37%
Total	12,188,088.00	6,311,533.00	0.639608	-16%	16%

znez

Proof of Publication

State of Nebraska

County of Kearney

Phil Serrone, being first duly sworn, deposes and says he is the Representative of Syndicate Publishing, L.L.C., publisher of the *Minden Courier*, a weekly legal newspaper having been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation in **Kearney County, Nebraska**; and that attached notice was published 1 time(s) on

9-4-25

(dates)

Phil Serrone

(signature)

Subscribed to in my presence and sworn to before me this 4 day of September, 2025.

Carrie Conner

Notary Public

Publication Fee $ 57.75

GENERAL NOTARY - State of Nebraska
CARRIE CONNER
My Comm. Exp. June 7, 2028

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: WILCOX-HILDRETH PUBLIC SCHOOLS
KEARNEY CO ASSESSOR
PO BOX 207
MINDEN, NE 68959

TAXABLE VALUE LOCATED IN THE COUNTY OF FRANKLIN

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
WILCOX-HILD SCHOOL	3	50-0001		373,553,042	293,600	348,463,264	0.08

** 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 LINDA DALLMAN, FRANKLIN 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.

Linda A Dallman
(signature of county assessor)

8-15-2025
(date)

CC: County Clerk, FRANKLIN County
CC: County Clerk where school district is headquartered, if different county, KEARNEY 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

21,121,281 Pers Prior
20,587,084 Pers Value

327,341,983 Real Prior
352,965,958 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: WILCOX-HILDRETH SCHOOL-GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF HARLAN COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
WILCOX-HILDRETH SCHOOL GENERAL	3	50-0001		$250,202,113	$292,462	$226,990,540	0.12884%
WILCOX-HILDRETH SCHOOL SPECIAL BLDG (2012)	3	50-0001		$250,202,113	$292,462	$226,990,540	0.12884%
WILCOX-HILDRETH SCHOOL QCP BOND (2023)	3	50-0001		$250,202,113	$292,462	$226,990,540	0.12884%

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

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

COUNTY ASSESSOR OFFICIAL SEAL HARLAN COUNTY NEBRASKA

Kim Fouts

(signature of county assessor)

08/18/2025

(date)

CC: County Clerk, Harlan County, NE County

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

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

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

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

TO: WILCOX-HILDRETH PUBLIC SCHOOL
BOX 190
WILCOX, NE 68982

TAXABLE VALUE LOCATED IN THE COUNTY OF KEARNEY

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]
WILCOX-HILDRETH SCHOOL	3	50-0001		212,140,288	147,155	181,661,725	0.08

** 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 JENNIFER PITTNER, KEARNEY 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.

Jennifer Pittner — 8-15-25
(signature of county assessor) *(date)*

COUNTY OF KEARNEY ASSESSOR MINDEN, NEBRASKA

CC: County Clerk, KEARNEY 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
16,184,282 Pers Prior
15,020,784 Pers Value
165,477,443 Real Prior
197,119,504 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: WILCOX/HILDRETH 1
P. O. BOX 190
WILCOX, NE 68982

TAXABLE VALUE LOCATED IN THE COUNTY OF PHELPS

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]
WILCOX/HILDRETH SCH W/H1	3	50-0001	0	150,732,757	54,995	133,446,957	0.04

** 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 LARISSA DAVENPORT, PHELPS 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.

Larissa Davenport
(signature of county assessor)

8-14-25
(date)

PHELPS COUNTY ASSESSOR'S OFFICIAL SEAL HOLDREGE NE

CC: County Clerk, PHELPS 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

17,308,305 Pers Prior
15,419,793 Pers Value

116,138,652 Real Prior
135,312,964 Real Value

Wilcox-Hildreth Public School
Board of Education Regular Meeting
Monday, September 15, 2025 ~ Directly following the Tax Request Hearing
Posting Locations:
Minden Courier Posting Date 09/04/2025
Franklin Chronicle Posting Date 09/03/2025
Conference Room - Wilcox
404 Sapp Street
Wilcox, NE 68982-0190

1. Call to Order. Roll Call

2. Announce location of posted Open Meetings Act

3. Consent Agenda

Motion by Ryan Knaus, seconded by Kert Hansen, to approve the consent agenda. Motion Passed.
Teresa Carey: Yea, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Absent
Yea: 5, Nay: 0, Absent: 1

3.A. Approval of Agenda

3.B. Approval of minutes of the August 28, 2025 Budget Workshop.

3.C. Approval of Claims

3.D. Financial Report

4. Visitors and communication from the public

5. Action Items

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

The Board discussed the reasoning behind seeking the additional 7% taxing authority. This resolution would not increase taxes. It would allow the district to tax in future years if and when it is needed. Without having all board members present, this resolution failed by not having 70% of the board approve it. The board will discuss this issue again in a separate meeting in September 2025. That meeting has not been scheduled and will be published in accordance to state statute.

Motion by Kirk Nelson, seconded by Ryan Knaus, to adopt resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to seven percent (7%). Motion Failed.
Teresa Carey: Nay, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Absent
Yea: 4, Nay: 1, Absent: 1

5.B. Discuss, Consider and take all necessary action to approve the 2025-26 General Fund Budget of $7,139,639 Depreciation Fund $708,154, Employee Benefit Fund $26,600, Activities Fund $587,182, School Nutrition Fund $300,404, Special Building Fund $2,307,948, QCPUF $749,501, and Student Fee $14,272.

Superintendent Patterson presented the 2025-2026 Budget numbers to the Board.

Motion by Kert Hansen, seconded by Kirk Nelson, to approve the 2025-26 General Fund Budget of $7,139,639 Depreciation Fund $708,154, Employee Benefit Fund $26,600, Activities Fund $587,182, School Nutrition Fund $300,404, Special Building Fund $2,307,948, QCPUF $749,501, and Student Fee $14,272. Motion Passed.
Teresa Carey: Abstain (Without Conflict), Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Absent
Yea: 4, Nay: 0, Absent: 1, Abstain (Without Conflict): 1

5.C. Discuss, Consider and take all necessary action to approve the 2025-2026 Tax Request Resolution #2025 with a General Fund Tax Request of $5,000,101, Special Building Fund Tax Request of $1,072,037, QCPUF of $239,394.

Superintendent Patterson presented the 2025-2026 tax request to the Board.

Motion by Ryan Knaus, seconded by Alan Casper, to approve the 2025-2026 Tax Request Resolution #2025 with a General Fund Tax Request of $5,000,101, Special Building Fund Tax Request of $1,072,037, QCPUF of $239,394. Motion Passed.
Teresa Carey: Abstain (Without Conflict), Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Absent
Yea: 4, Nay: 0, Absent: 1, Abstain (Without Conflict): 1

5.D. Discuss, consider and take all necessary action to declare retired sports uniforms as surplus items.

Motion by Teresa Carey, seconded by Kert Hansen, to declare retired sports uniforms as surplus items. Motion Passed.
Teresa Carey: Yea, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Absent
Yea: 5, Nay: 0, Absent: 1

6. Discussion Items

7. Administrator Report

7.A. Superintendent Report

Superintendent Patterson reported:

1. Budget information
2. Tax request information
3. Negotiations with the WHEA will begin by Nov. 1, 2025
4. Water intrusion issues are still existent in the Wilcox building. Superintendent Patterson will be working with companies to get cost estimates on fixing the issues.

7.B. Principal Report

Principal Glenn reported:
- Attendance Data
- LB 399 Americanism

Principal Muhlbach reported:
- Device Data

8. Next Board Meeting:

The next regular board meeting will be held on October 20, 2025 at 7:00am in the Wilcox Conference Room.

9. Adjourn

Motion by Teresa Carey, seconded by Ryan Knaus, to Adjourn meeting at 8:37 p.m. Motion Passed.
Teresa Carey: Yea, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Absent
Yea: 5, Nay: 0, Absent: 1

Wilcox-Hildreth Public School
Board of Education Special Meeting
Thursday, September 25, 2025 ~ 8:00 AM
Posting Locations:
Omaha World Herald: 9/18/2025
Conference Room - Wilcox
404 Sapp Street
Wilcox, NE 68982-0190

1. Call to Order. Roll Call

2. Announce location of posted Open Meetings Act

2.A. Pledge

3. Consent Agenda

Motion by Ryan Knaus, seconded by Alan Casper, to approve the consent agenda. Motion Passed.
Teresa Carey: Yea, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Yea
Yea: 6, Nay: 0

3.A. Approval of Agenda

4. Visitors and communication from the public

No members of the public were present.

5. Action Items

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

Motion by Alan Casper, seconded by Ryan Knaus, to to approve the resolution. Motion Passed.
Teresa Carey: Nay, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Yea
Yea: 5, Nay: 1

6. Discussion Items

7. Next Board Meeting:

7:00am Monday, October 20, 2025 in the Wilcox Conference Room.

8. Adjourn

Motion by Teresa Carey, seconded by Chris Stuehm, to to adjourn at 8:15am. Motion Passed.
Teresa Carey: Yea, Alan Casper: Yea, Kert Hansen: Yea, Ryan Knaus: Yea, Kirk Nelson: Yea, Chris Stuehm: Yea
Yea: 6, Nay: 0

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

WHEREAS, the Board of Education ("Board") for **Kearney County School District 50-0001**, commonly known as **Wilcox-Hildreth Public School** (the "School District"), is planning the School District's annual budget for the 2025–2026 school year; and

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

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

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2025–2026 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of 5 to 1 on the 25th day of September, 2025.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

District Number: 50-0001-000
District Name: WILCOX-HILDRETH PUBLIC SCHOOLS
District Phone: (308)478-5265

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	5,622,062
Access to Prior Year's Unused Budget Authority [Maximum Amount: $1,360]	A-355	0
Total Adjusted Budget Authority	A-361	5,622,062
Total Allowable Budget Authority	A-780	5,622,062

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	7,139,639
2025/26 Special Grant Funds List	B-110	950,000
2025/26 Special Education Budget of Disbursements & Transfers	B-120	580,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,609,639
2025/26 Unused Budget Authority	B-150	12,423

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	1,360
2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	1,360

2025/26 Unused Budget Authority	B-170	12,423
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	13,783

Additional Budget Authority Approved by Patron

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	3,212,838
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	708,154
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	708,154

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	986,628,200

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	6,973,902
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	499,199
Enter the amount approved by the School Board.	D-140	499,199
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	7,473,101
2025/26 Property Tax Request General Fund	D-210	5,000,101
2025/26 Property Tax Request Special Building Fund	D-220	1,072,038
2025/26 Total Property Tax Request	D-230	6,072,139
2025/26 Unused Property Tax Request Authority	D-240	1,400,962
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	450,000

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

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	0
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	20,000
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	10,000

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	190,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	20,000
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	20,000
High School Equivalency Assistance Act Grants (AEFLA)	1.3	5,000
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	175,000
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	5,000
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	15,000
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	20,000
Medicaid in Public Schools (MIPS)	1.365	20,000
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	10,000
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	5,000
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	140,000
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	5,000
School Safety & Security Act	1.5	200,000
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	70,000
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	20,000
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