

**BOARD OF EDUCATION
YUTAN PUBLIC SCHOOLS**

**High School Media Center
September 23, 2024**

AGENDA

{{Name: Agenda Item Name}}

1. **Open the Hearing**
2. **Open Meetings Act**

This meeting will be conducted in accordance with the Nebraska Open Meetings Act. The Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting at a location accessible to members of the public.
3. **Roll Call**
4. **Public Notice**

Per board policy 2008-Meetings, advance notice of all board meetings, other than emergency meetings, shall be publicized 48 hours or more in advance of the meeting in a newspaper of general circulation in the district. Meeting notices may also be posted on the school district website and posted in three prominent places in the school district.

 - **Publication:** Meeting notice was published in the Wahoo Newspaper on Friday, September 13, 2024.
 - **Postings:** Meeting notice was posted at the entrance of Yutan High School, Yutan Elementary School, Yutan Post Office, First State Bank-Yutan, and on the Yutan Public Schools web page on Thursday, September 19, 2024.
 - **Agenda:** The agenda is kept current and available for public inspection at the Superintendent's office during normal business hours, and is posted on the school website in advance of the scheduled meeting. The agenda may not be altered later than 24 hours prior to the beginning of the meeting. The order of the items on the agenda may be changed by the board at or during the meeting.
5. **Tax Request Presentation**
6. **Public Comments on Proposed 2024-25 Tax Request**
7. **Close the Hearing**

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body; applicability of section.

(1) Until January 1, 2025:

(a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee or the governing body of a rural or suburban fire protection district, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(c) In addition to a method of notice required by subdivision (1)(b)(i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) Beginning January 1, 2025:

(a) Except as provided in subsection (10) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (2)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by

a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(C) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (2)(b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsections (1) and (2) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision, subsection (1) of section 70-1014, subsection (2) of section 70-1014.02, or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (A) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (B) an organization created under the Municipal Cooperative Financing Act, (C) a

governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

(4) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(5) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(6) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (5) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(7) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(8)(a) Notwithstanding subsections (3) and (6) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsections (1) and (2) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and

record the meeting. Subsection (5) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section 84-1413.

(9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (3)(b)(i) and (ii) of this section.

(10) This section does not apply to a meeting of the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, an electric cooperative company, a municipality having a generation and distribution system, or a registered group of municipalities if such meeting is subject to section 70-1034.

Source: Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5; Laws 2020, LB148, § 3; Laws 2021, LB83, § 12; Laws 2022, LB742, § 1; Laws 2022, LB908, § 1; Laws 2022, LB922, § 13; Laws 2024, LB287, § 74; Laws 2024, LB399, § 4; Laws 2024, LB1370, § 8.

Note: The Revisor of Statutes has pursuant to section 49-769 correlated LB287, section 74, with LB399, section 4, and LB1370, section 8, to reflect all amendments.

Note: Changes made by LB287 became operative April 17, 2024. Changes made by LB399 became effective July 19, 2024. Changes made by LB1370 became operative July 19, 2024.

Cross References

Emergency Management Act, see section 81-829.36.

Intergovernmental Risk Management Act, see section 44-4301.

Interlocal Cooperation Act, see section 13-801.

Joint Public Agency Act, see section 13-2501.

Municipal Cooperative Financing Act, see section 18-2401.

Opioid Prevention and Treatment Act, see section 71-2485.

Annotations

Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).

An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).

When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).

Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).

A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

2024-25 Yutan Public Schools Budget Hearing

September 23, 2024

The Board approved budget and tax request establishes financial parameters for the district; creates authority to request tax dollars, levy a tax rate for taxing funds, and collect revenue; and expend funds for all operations of the school district.

Budget Priorities

1) Instruction, Personnel, and General Operations

- Classroom materials, supplies, equipment, supplies, programs, services, activities, payroll/benefits, etc.
- Occupancy costs, transportation, insurance, repairs, etc.

2) Capital Assets

- Building Fund: Improvement or replacement of buildings or building systems.
- Savings Depreciation Fund: Build up (save) funds for purchasing of buses, vans, technology, facility repairs/improvements, curriculum, or equipment.

3) Debt Service

- Long-term debt service for bonds or short-term debt for lease-purchase agreements or QCPUF.

4) Building Cash Reserves (Cash on Hand)

- Ability to meet monthly claims and payroll without borrowing funds (line of credit) with a goal of having approx. 3 months of expenses on hand.

Budget Factors for 2024-25 - General Frameworks

Geographic Size and Valuation

- YPS is a geographically small district at only 44 square miles.
- YPS is dependent on state aid (TEEOSA). On average, approximately 33% of all operating revenue comes from state aid. (pgs 17, 18, 19)
- The valuation for the district is \$467,552,369. In basic terms, “one penny” of the levy generates approximately \$46,755. (pg 20)
- Valuation-to-Student Ratio. YPS has a lower VSR than neighboring districts. (pg 21)

Legislation and Limitations

- Levy Lid of \$1.05 Total for General Fund and Building Fund.
- State Aid (TEEOSA) Limits and Losses
- Certified Budget Authority
- Spending Authority
- Allowable Growth Limitation – LB644, the “pink postcard bill”
- Property Tax Request Authority – LB243

Budget Factors for 2024-25 – General Fund Expenditures

Salaries/Wages/Benefits

- Salaries/Wages/Benefits: Overall increase of approximately 4.79% for 2024-25
- 2023-24: Approximately 80.5% of General Fund expenditures

General Instruction and Operation

- Classroom supplies, online subscriptions (curriculum, accounting, PowerSchool, etc.), instructional materials, etc..

Occupancy Costs

- Heating, cooling, water/sewer, electricity, internet, trash, property/liability insurance, service contracts, general grounds upkeep, etc..

Repairs and Maintenance

- Building Envelope: doors, windows, roofs, etc..
- Building Systems: HVAC, electrical, plumbing, security, etc..

Transportation

- Buses/vans/drivers for regular education, special education, and activities
- Fuel, maintenance, repairs, quarterly inspections, etc..

Contingencies

- SpEd staffing and services for internal and external student needs/placement
- ESU and outside contract services for students, instruction, learning, etc..
- Transfers to the Depreciation Fund, Activities Fund, and Lunch Fund

General Fund Expenditure Summary

Expenditure Categories by NDE	2023-24 Estimate/Actual	2024-25 Proposed
General Instruction General Education Teachers/Staff/Programs, Poverty Program, Preschool	3,457,372	3,520,892
Special Education Special Education Teachers/Staff/Programs	750,718	923,161
Support Services - Students Guidance Counselors/Staff, Nurse, OT, PT, School Psych, SLP, Vision, Extra Duty	659,201	723,630
Support Services - Instruction Library Media Specialist/Staff, School Improvement, Instructional Support	146,706	163,887
General Administration Superintendent, District Office Staff, Board of Education, Legal Counsel	339,703	345,343
Office of the Principal Elementary and High School Principals/Secretaries, Supplies, Materials	483,732	497,051
Central Services Audit/Auditors, District Accounting Software	197,618	197,150
Maintenance and Building/Grounds Operation Operation and Maintenance of Buildings, Facilities, Grounds	775,052	820,193
Support Services - Regular Transportation General Education Transportation, Activity Transportation	150,515	157,851
Support Services - Special Education Transportation Special Education Transportation	40,649	47,234
State Categorical Programs High Ability Learners	10,574	10,733
Total Federal Programs Title I-IV, IDEA, Perkins, REAP	206,216	190,306
Transfer to Other Funds Depreciation Fund, Lunch Fund, Activities Fund, Other as Needed	392,268	250,000
Total Expenditures	7,610,324	7,847,431

Budget Factors for 2024-25 – General Fund Revenue

District Valuation

- Total Valuation increased by 11.56% or \$48,441,987
 - 2024-25: \$467,552,369
 - 2023-24: \$419,110,382

State Aid

- State Aid (TEEOSA) decreased by **13.88% or \$362,523. A two-year loss of \$647,201.**
 - 2024-25: \$2,249,749
 - 2023-24: \$2,612,272
 - 2022-23: \$2,896,950
- Foundation Aid... \$1,500 per student – not received as a gross payment. Is cycled through TEEOSA and counts as a Resource which negates the benefit– a net \$0.00 for YPS.
- State Special Education Payments - increases from 40% to 80% beginning 23-24. YPS will realize an approx. \$310,000 increase. Does not offset total state aid loss.

Other

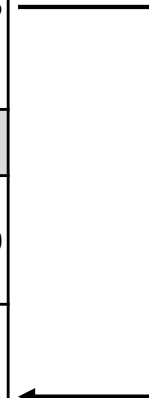
- Property Taxes. The budgeted request is increased by 1% to cover the county fee for collection and submitting. We also budget about 96%-98% for true receipts during the budget year to account for a split fiscal year tax levy and late payments.
- Nameplate Capacity Tax. Estimating a payment of \$280,000 during FY 24-25. IF the payment is not made in this fiscal year, we will have a gap in the revenue which will need to be made up by cash on hand.
- Cash Flow. Taxes are received every month, with a bulk received in September and May, or about 60%-65% in two months. The remaining balance is received over 10 months. State aid is received 10 months... Sept – May. **NO STATE AID IN JUNE AND JULY** - \$220,000+ per month

2024-25

General Fund Revenue Summary

Revenue Categories by NDE	2023-24 Estimate/Actual	2024-25 Proposed
<p style="text-align: center;">Local Sources</p> Property Tax, Carline Tax, Public Power District Sales Tax, Motor Vehicle Tax, Preschool Tuition, Interest, Name Plate Capacity Tax, Other Miscellaneous Local Receipts	4,322,214	4,749,956
** Property Taxes Collected:	3,807,057	3,964,322
<p style="text-align: center;">County Sources</p> Fines and License Fees, ESU Receipts, Other Miscellaneous County Receipts	29,816	24,560
<p style="text-align: center;">State Sources</p> State Aid (TEEOSA), School-Age Special Education Reimbursement, <u>Homestead Exemption</u> , <u>Property Tax Credit</u> , Miscellaneous State Receipts	3,486,918	2,975,152
<p style="text-align: center;">Federal Sources</p> Title I-IV, IDEA, REAP, Medicaid, Perkins, Miscellaneous Federal Receipts	120,641	164,398
<p style="text-align: center;">Non-Revenue Sources</p> Tax Anticipation Notes, Long-Term Loans, Insurance Adjustments, Sale of Property, Inter-Fund Borrowing, Miscellaneous Non-Revenue Receipts	8,237	3,500
Total Revenue	7,967,826	7,917,566

Homestead Exemption and Property Tax Credits are considered as Local Sources for budgeting, but are then coded as State Sources on the year-end audit and annual financial report.



NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Yutan Public Schools (78-0009) in Saunders 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 Monday, September 23, 2024 at 6:00 P.M., at the Yutan High School High Media Center located at 1200 2nd Street, Yutan, NE 68073 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.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 7,237,852.00	\$ 7,610,324.00	\$ 9,663,383.00	\$ 1,137,042.00	\$ 6,755,198.00	\$ 4,086,088.00
Depreciation	\$ -	\$ 300,527.00	\$ 1,885,217.00		\$ 1,885,217.00	
Employee Benefit	\$ 50,789.00	\$ 23,480.00	\$ 79,278.00	\$ -	\$ 79,278.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 271,965.00	\$ 276,300.00	\$ 584,351.00	\$ -	\$ 584,351.00	
School Nutrition	\$ 344,216.00	\$ 314,417.00	\$ 558,993.00	\$ -	\$ 558,993.00	
Bond	\$ 215,361.00	\$ 214,615.00	\$ 1,308,561.00	\$ -	\$ 1,070,318.00	\$ 240,649.00
Special Building	\$ 245,890.00	\$ 577,499.00	\$ 896,220.00		\$ 696,220.00	\$ 202,020.00
Qualified Capital Purpose Undertaking	\$ 167,439.00	\$ 20,932.00	\$ 671.00	\$ -	\$ 671.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ 46,907.00	\$ -	\$ 46,907.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 8,533,512.00	\$ 9,338,094.00	\$ 15,023,581.00	\$ 1,137,042.00	\$ 11,677,153.00	\$ 4,528,757.00

24-25 Tax Request with 1% County Fee	Breakdown of Property Tax	Bond Purposes \$ 240,649.00	Non-Bond Purposes \$ 4,288,108.00	Total \$ 4,528,757.00
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Budgeting (NDE) vs Spending (YPS)

It is necessary to add contingencies to the NDE budgeted line items to maximize Budget Authority. **We CANNOT generate or spend all the funds that are budgeted on the NDE forms.** The totals include an estimate of all resources including: cash on hand, cash in the County Treasurer, and all calculated receipts for the entire 24-25 fiscal year.

ESTIMATED Budgeting vs. “Real” Spending for 2024-25

2024-25 NDE Budget Forms Creates Authority to Budget, Receive, and Spend		2024-25 YPS Proposed “Real” Spending	
General	9,663,833	General	7,847,431
Depreciation	1,885,217	Depreciation	750,000
Employee Benefit	79,278	Employee Benefit	34,950
Activities	584,351	Activities	278,320
School Nutrition	558,351	School Nutrition	256,410
Bond	1,308,516	Bond	238,243
Special Building	869,220	Special Building	350,000
QCPUF	671	QCPUF	0
Student Fee	46,907	Student Fee	9,350
TOTAL	14,997,031	TOTAL	9,764,704

Questions?

2024-25 Yutan Public Schools Tax Request Hearing

September 23, 2024

The Board approved budget and tax request establishes financial parameters for the district; creates authority to request tax dollars, levy a tax rate for taxing funds, and collect revenue; and expend funds for all operations of the school district.

Tax Request* Goals

*Applies ONLY to non-bond taxing funds – General Fund (GF) and Special Building Fund (SBF).
Tax requests for Bond Fund Debt Service are outside levy and tax request limitations.

1) Develop a Realistic Total Property Tax Request

- Match the tax request to a budget based on known and estimated revenue, as well as known expenses and estimated expenses based on current and historic trends.
- Data: Historic Tax Requests, State Aid, Taxes Received, General Fund Expenditures, and Levies (pg 22)

2) Stay Below the Allowable Growth Rate – LB 644

- $2.00\% + \text{Real Growth Percentage: } 2.00\% + 2.88\% = 4.88\%$
- Real Growth is set by County Assessor. The “real growth percentage” is the increase in real property valuation due to improvements to real property as a result of new construction and additions to existing buildings.
- Maximum Allowed: \$4,493,366. Request: \$4,288,108. **Amount below: \$205,258**

3) Stay Below the Allowable Property Tax Authority – LB 243

- SUM OF:
 - 23-24 Total Property Tax and Non-Property Tax Revenue (\$7,684,273) x 3.00% + Basic Growth for Membership, LEP, and Poverty: $3.00\% + 0.00 + 0.063\% + 0.00\% = \underline{\$7,919,665}$.
- LESS:
 - Non-property tax revenue reported in the most recent Annual Financial Report (2022-23 AFR) for the General and Special Building Funds (\$584,571)
 - Estimated 2023/24 SPED reimbursement totals (\$647,801)
 - TEEOSA to be paid in the upcoming fiscal year including foundation aid and prior year correction amount (\$2,249,749)
- PLUS: Prior years unused property tax authority (\$341,272)
- **TOTAL 2024-25 Allowable Property Tax Authority: \$4,778,816.**
- **YPS tax request (for GF and SBF): \$4,288,108. Amount below: \$490,708**

LB 644 Allowable Growth

Yutan Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year **Non-Bond** Property Tax Request (1) \$ 4,284,293.00
(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) _____ 2.00 % (2) **Base Calculation**

Real Growth Percentage Increase
 $\frac{11,748,230.00}{407,950,941.00} = 2.88\%$ (3)
 2024 Real Growth Value per Assessor / Prior Year Total Real Property Valuation per Assessor **Data From Assessor**

Threshold

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) _____ 4.88 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 209,073.50

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 4,493,366.50
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 **ACTUAL Non-Bond** Property Tax Request (7) \$ 4,288,108.00
(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.

Yutan 24-25 Non-Bond Tax Request

How does Tax Increment Financing (TIF) affect "real growth?"

The "real growth percentage" is the increase in real property valuation due to improvements to real property as a result of new construction and additions to existing buildings.

TIF project do not have an impact on real growth because all the "excess" tax collections (difference between pre-TIF value and the final development value) goes the developer/or financier to pay off bonds and/or development costs.

Basically, the value of the land stays as it was before TIF development, so there can be no "real growth".

Tax Request Hearing

Notice of Special Hearing To Set Final Tax Request

Yutan Public Schools (78-0009) in Saunders 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 Monday, September 23, 2024 at 6:00 P.M., at the Yutan High School High Media Center located at 1200 2nd Street, Yutan, NE 68073 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	419,110,382	467,552,369	11.56%

"If-Then" 23-24 Tax Levy Based on 2024 Valuation

Fund	2023-2024 Budget Information				2024-2025 Budget Information				Change in Levy	Change in Tax Rate	Change in Tax Request	Change in Operating Budget
	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate					
General Fund	9,410,268.00	3,950,960.00	0.942702	0.845030	9,663,383.00	4,086,088.00	0.873932	(-0.068770)	(-7.29%)	135,128	2.69%	
Bond Fund(s) K - 12	1,006,940.00	216,162.00	0.051576	0.046233	1,308,561.00	240,649.00	0.051470	(-0.000106)	(-0.21%)	24,487	29.95%	
Special Building Fund	1,244,451.00	333,333.00	0.079533	0.071293	896,220.00	202,020.00	0.043208	(-0.036325)	(-45.67%)	(-131,313)	(-27.98%)	
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	671.00	-	0.000000	0.000000	0.00%	0	0.00%	
Total	11,661,659.00	4,500,455.00	1.073811	0.962556	11,868,835.00	4,528,757.00	0.968610	(-0.105201)	(-9.80%)	28,302	1.78%	

23-24 Property Tax Request and Tax Levy

24-25 Property Tax Request and Tax Levy

Change from 23-24 to 24-25

Proposed Tax Requests and Levies for 2024-25

TAX REQUEST AND LEVIES 2019-20 TO PRESENT								
TAXING FUND	PROPOSED 2024-25 Tax Request and Tax Levy	% Change 23-24 to 24-25	Dollar Change and Levy Change 23-24 to 24-25	2023-24 Tax Request and Tax Levy	2022-23 Tax Request and Tax Levy	2021-22 Tax Request and Tax Levy	2020-21 Tax Request and Tax Levy	2019-20 Tax Request and Tax Levy
General Fund	4,086,088	3.42%	135,128	3,950,960	3,814,869	3,482,980	3,297,500	3,242,384
	0.873932	(-7.29%)	(-0.068770)	0.942702	0.992211	0.995900	0.982900	0.980100
Building Fund	202,020	(-39.39%)	(-131,313.00)	333,333	219,192	153,081	131,313	126,263
	0.043208	(-45.67%)	(-0.036325)	0.079533	0.057010	0.043700	0.039100	0.038100
Bond Fund	240,649	11.33%	24,487	216,162	222,222	274,293	272,727	323,232
	0.051470	(-0.21%)	(-0.000106)	0.051576	0.057798	0.078400	0.081200	0.097700
QCPUF	0.00	0.00%	0	0.00	0.00	35,909	95,960	90,909
	0.000000	0.00%	0.000000	0.000000	0.000000	0.010200	0.028600	0.027400
TOTAL TAX REQUEST	4,528,757	0.63%	28,302	4,500,455	4,256,283	3,946,263	3,797,500	3,782,788
TOTAL LEVY	0.968610	(-9.80%)	(-0.105201)	1.073811	1.107019	1.128200	1.131800	1.143300

Questions?

State Aid Comparison 2023-24 to 2024-25 Yutan Public Schools

2024-25 Formula Student Calculation						
1	Fall Membership	469	1.002720234	1	471.28	
2	Kindergarten Adjustment	2	0.5	1.002720234	(1.00)	
3	Early Childhood	24	480	0.6	6.70	
Count x Planned Instructional Hours/1032 x .6						
Total Formula Students:					476.97	
Formula Needs Calculation						
		2023-24	2024-25	\$ Variance	% Variance	
4	Formula Students	484.79	476.97	(-7.82)	(-1.61%)	
5	Basic Funding	6,734,058	6,829,480	95,422	1.42%	
6	Poverty Allowance	47,902	86,276	38,374	80.11%	
7	Limited English Proficiency (LEP) Allowance	0	0	0	0.00%	
8	Focus School and Program Allowance	0	0	0	0.00%	
9	Summer School Allowance	0	0	0	0.00%	
10	Special Receipts Allowance	307,642	299,642	(-8,297)	(-2.69%)	
11	Transportation Allowance	227,185	213,721	(-13,464)	(-5.93%)	
12	Elementary Site Allowance	0	0	0	0.00%	
13	Distance Ed and Telecommunications Allowance	0	4,250	4,250	0.00%	
14	Averaging Adjustment	0	0	0	0.00%	
15	New School Adjustment	0	0	0	0.00%	
16	Student Growth Adjustment	0	0	0	0.00%	
17	Community Achievement Plan Adjustment	0	0	0	0.00%	
18	LEP Correction	0	0	0	0.00%	
19	Student Growth Adjustment Correction	0	0	0	0.00%	
20	Poverty Allowance Correction	0	0	0	0.00%	
21	Non-Qualifying LEP Adjustment	0	0	0	0.00%	
22	Total Calculated Formula Needs	7,317,084	7,433,369	116,285	1.59%	
23	Formula Needs Stabilization	26,588	0	(-26,588)	(-100.00%)	
24	Total Formula Needs	7,343,672	7,433,369	89,697	1.22%	
Formula Resources Calculation						
		2023-24	2024-25	\$ Variance	% Variance	
25	Yield from Local Effort Rate (LER)	3,935,549	4,321,026	385,477	9.79%	
26	Net Option Funding	192,920	50,528	(-142,392)	(-73.81%)	
27	Allocated Income Tax Funds	90,901	110,390	19,489	21.44%	
28	Other Actual Receipts	778,083	868,111	90,028	11.57%	
29	Community Achievement Plan Aid	0	0	0	0.00%	
30	Foundation Aid	727,178	715,456	(-11,722)	(-1.61%)	
31	Total Formula Resources	5,724,631	6,065,511	340,880	5.95%	
State Aid Calculation						
		2023-24	2024-25	\$ Variance	% Variance	
32	Equalization Aid	1,619,041	1,367,858	(-251,183)	(-15.51%)	
33	Net Option Funding	192,920	50,528	(-142,392)	(-73.81%)	
34	Allocated Income Tax Funds	90,901	110,390	19,489	21.44%	
35	Community Achievement Plan Aid	0	0	0	0.00%	
36	Foundation Aid	727,178	715,456			
37	Total State Aid Calculated	2,630,040	2,244,232	(-385,808)	(-14.67%)	
38	Prior Year Adjustment	(-17,768)	5,517			
39	Total Adjusted State Aid	2,612,272	2,249,749	(-362,523)	(-13.88%)	

**State Aid Comparison
Multi-Year Comparison
Yutan Public Schools**

	Formula Needs Calculation	2022-23	2023-24	2024-25	\$ Variance from Prior Year	% Variance from Prior Year
1	Formula Students	514.96	484.79	476.97	(-7.82)	(-1.61%)
2	Basic Funding	6,759,928	6,734,058	6,829,480	95,422.00	1.42%
3	Poverty Allowance	28,770	47,902	86,276	38,374.00	80.11%
4	Limited English Proficiency (LEP) Allowance	0	0	0	0.00	0.00%
5	Focus School and Program Allowance	0	0	0	0.00	0.00%
6	Summer School Allowance	0	0	0	0.00	0.00%
7	Special Receipts Allowance	366,980	307,939	299,642	(-8,297.00)	(-2.69%)
8	Transportation Allowance	207,455	227,185	213,721	(-13,464.00)	(-5.93%)
9	Elementary Site Allowance	0	0	0	0.00	0.00%
10	Distance Ed and Telecommunications Allowance	0	0	4,250	4,250.00	0.00%
11	Averaging Adjustment	0	0	0	0.00	0.00%
12	New School Adjustment	0	0	0	0.00	0.00%
13	Student Growth Adjustment	0	0	0	0.00	0.00%
14	Community Achievement Plan Adjustment	0	0	0	0.00	0.00%
15	LEP Correction	0	0	0	0.00	0.00%
16	Student Growth Adjustment Correction	0	0	0	0.00	0.00%
17	Poverty Allowance Correction	0	0	0	0.00	0.00%
18	Non-Qualifying LEP Adjustment	0	0	0	0.00	0.00%
19	Total Calculated Formula Needs	7,363,133	7,317,084	7,433,369	116,285.00	1.59%
20	Formula Needs Stabilization	0	26,588	0	(-26,588.00)	(-100.00%)
21	Total Formula Needs	7,363,133	7,343,672	7,433,369	89,697.00	1.22%
	Formula Resources Calculation	2022-23	2023-24	2024-25	Variance	% Variance
22	Yield from Local Effort Rate (LER)	3,579,018	3,935,549	4,321,026	385,477	9.79%
23	Net Option Funding	159,377	192,920	50,528	(-142,392)	(-73.81%)
24	Allocated Income Tax Funds	84,056	90,901	110,390	19,489	21.44%
25	Other Actual Receipts	878,253	778,083	868,111	90,028	11.57%
26	Community Achievement Plan Aid	0	0	0	0	0.00%
27	Foundation Aid		727,178	715,456	(-11,722)	(-1.61%)
28	Total Formula Resources	4,700,704	5,724,631	6,065,511	340,880	5.95%
	State Aid Calculation	2022-23	2023-24	2024-25	\$ Variance	% Variance
29	Equalization Aid	2,662,429	1,619,041	1,367,858	(-251,183)	(-15.51%)
30	Net Option Funding	159,377	192,920	50,528	(-142,392)	(-73.81%)
31	Allocated Income Tax Funds	84,056	90,901	110,390	19,489	21.44%
32	Community Achievement Plan Aid	0	0	0	0	0.00%
33	Foundation Aid		727,178	715,456	(-11,722)	(-1.61%)
34	Total State Aid Calculated	2,905,862	2,630,040	2,244,232	(-385,808)	(-14.67%)
35	Prior Year Adjustment	(-8,912)	(-17,768)	5,517		
36	Total Adjusted State Aid	2,896,950	2,612,272	2,249,749	(-362,523)	(-13.88%)

2022-23 to 2024-25 (-647,201)

Yutan Public Schools
Historic State Aid
1990-91 To Present

School Year	Total Adjusted State Aid	% Change from Previous Year	\$ Change from Previous Year
2024-25	2,249,749	(-13.88%)	(-362,523)
2023-24	2,612,272	(-9.83%)	(-284,678)
2022-23	2,896,950	15.44%	387,490
2021-22	2,509,460	8.26%	191,419
2020-21	2,318,041	9.99%	210,600
2019-20	2,107,441	(-1.25%)	(-26,599)
2018-19	2,134,040	(-7.21%)	(-165,778)
2017-18	2,299,818	5.04%	110,277
2016-17	2,189,541	(-2.35%)	(-52,605)
2015-16	2,242,146	15.10%	294,074
2014-15	1,948,071	(-5.20%)	(-106,774)
2013-14	2,054,846	2.43%	48,673
2012-13	2,006,173	(-3.59%)	(-74,633)
2011-12	2,080,806	(-3.45%)	(-74,353)
2010-11	2,155,159	(-1.60%)	(-35,095)
2009-10	2,190,254	(-2.90%)	(-65,516)
2008-09	2,255,770	9.13%	188,766
2007-08	2,067,004	1.78%	36,051
2006-07	2,030,953	18.89%	322,684
2005-06	1,708,269	30.99%	404,116
2004-05	1,304,153	(-11.57%)	(-170,646)
2003-04	1,474,799	9.48%	127,690
2002-03	1,347,109	(-16.77%)	(-271,481)
2001-02	1,618,590	7.70%	115,679
2000-01	1,502,911	(-2.75%)	(-42,495)
1999-00	1,545,405	5.69%	83,256
1998-99	1,462,150	11.82%	154,596
1997-98	1,307,554	6.38%	78,461
1996-97	1,229,093	1.74%	21,072
1995-96	1,208,021	6.20%	70,500
1994-95	1,137,521	0.49%	5,511
1993-94	1,132,010	(-0.29%)	(-3,325)
1992-93	1,135,336	3.00%	33,037
1991-92	1,102,299	7.29%	74,898
1990-91	1,027,401		

Yutan Public Schools Certified Valuation Analysis

2014 to Present

Unadjusted Property Values as Reported by the NE Department of Revenue - Property Assessment Division

Year	Personal Property	Centrally Assessed		Residential Real Property	Commercial and Industrial Real Property	Agriculture		Mineral	TOTAL
		Personal Property	Real			Improvements and Farm Sites	Land		
2014	4,927,974	3,159,921	9,615,722	146,545,795	3,485,440	3,714,680	97,223,290	0	268,672,822
\$ Change to Prior Year									
% Change to Prior Year	1.83%	1.18%	3.58%	54.54%	1.30%	1.38%	36.19%	0.00%	100.00%
% of Total Valuation									
2015	5,102,463	4,012,750	10,836,915	151,368,355	3,460,150	3,391,130	111,416,390	0	289,588,153
\$ Change to Prior Year	174,489	852,829	1,221,193	4,822,560	(25,290)	(323,550)	14,193,100	0	20,915,331
% Change to Prior Year	3.54%	26.99%	12.70%	3.29%	(0.73%)	(8.71%)	14.60%	0.00%	7.78%
% of Total Valuation	1.76%	1.39%	3.74%	52.27%	1.19%	1.17%	38.47%	0.00%	100.00%
2016	5,181,682	4,023,009	11,252,578	160,143,188	3,592,860	3,975,620	114,774,120	0	302,943,057
\$ Change to Prior Year	79,219	10,259	415,663	8,774,833	132,710	584,490	3,357,730	0	13,354,904
% Change to Prior Year	1.55%	0.26%	3.84%	5.80%	3.84%	17.24%	3.01%	0.00%	4.61%
% of Total Valuation	1.71%	1.33%	3.71%	52.86%	1.19%	1.31%	37.89%	0.00%	100.00%
2017	4,482,663	4,123,427	11,442,593	166,016,025	3,516,190	3,981,405	118,610,700	0	312,173,003
\$ Change to Prior Year	(699,019.00)	100,418.00	190,015.00	5,872,837.00	(76,670.00)	5,785.00	3,836,580.00	0.00	9,229,946.00
% Change to Prior Year	(13.49%)	2.50%	1.69%	3.67%	(2.13%)	0.15%	3.34%	0.00%	3.05%
% of Total Valuation	1.44%	1.32%	3.67%	53.18%	1.13%	1.28%	38.00%	0.00%	100.00%
2018	4,124,980	4,237,682	12,531,165	174,052,832	4,495,150	3,927,220	116,749,316	0	320,118,345
\$ Change to Prior Year	(357,683.00)	114,255.00	1,088,572.00	8,036,807.00	978,960.00	(54,185.00)	(1,861,384.00)	0.00	7,945,342.00
% Change to Prior Year	(7.98%)	2.77%	9.51%	4.84%	27.84%	(1.36%)	(1.57%)	0.00%	2.55%
% of Total Valuation	1.29%	1.32%	3.91%	54.37%	1.40%	1.23%	36.47%	0.00%	100.00%
2019	4,827,329	3,868,460	13,648,721	183,402,803	4,974,739	4,237,675	115,852,023	0	330,811,750
\$ Change to Prior Year	702,349.00	(369,222.00)	1,117,556.00	9,349,971.00	479,589.00	310,455.00	(897,293.00)	0.00	10,693,405.00
% Change to Prior Year	17.03%	(8.71%)	8.92%	5.37%	10.67%	7.91%	(0.77%)	0.00%	3.34%
% of Total Valuation	1.46%	1.17%	4.13%	55.44%	1.50%	1.28%	35.02%	0.00%	100.00%
2020	4,594,031	3,797,664	13,745,397	192,573,690	6,731,801	4,168,358	109,871,762	0	335,482,703
\$ Change to Prior Year	(233,298.00)	(70,796.00)	96,676.00	9,170,887.00	1,757,062.00	(69,317.00)	(5,980,261.00)	0.00	4,670,953.00
% Change to Prior Year	(4.83%)	(1.83%)	0.71%	5.00%	35.32%	(1.64%)	(5.16%)	0.00%	1.41%
% of Total Valuation	1.37%	1.13%	4.10%	57.40%	2.01%	1.24%	32.75%	0.00%	100.00%
2021	5,457,679	4,446,431	14,320,340	205,721,811	8,336,894	5,578,594	105,869,292	0	349,731,041
\$ Change to Prior Year	863,648.00	648,767.00	574,943.00	13,148,121.00	1,605,093.00	1,410,236.00	(4,002,470.00)	0.00	14,248,338.00
% Change to Prior Year	18.80%	17.08%	4.18%	6.83%	23.84%	33.83%	(3.64%)	0.00%	4.25%
% of Total Valuation	1.56%	1.27%	4.09%	58.82%	2.38%	1.60%	30.27%	0.00%	100.00%
2022	7,153,537	4,665,216	15,071,877	237,892,374	8,611,875	5,889,977	105,196,884	0	384,481,740
\$ Change to Prior Year	1,695,858.00	218,785.00	751,537.00	32,170,563.00	274,981.00	311,383.00	(672,408.00)	0.00	34,750,699.00
% Change to Prior Year	31.07%	4.92%	5.25%	15.64%	3.30%	5.58%	(0.64%)	0.00%	9.94%
% of Total Valuation	1.86%	1.21%	3.92%	61.87%	2.24%	1.53%	27.36%	0.00%	100.00%
2023	6,801,231	4,358,210	16,525,497	263,041,140	8,510,458	8,436,760	111,437,086	0	419,110,382
\$ Change to Prior Year	(352,306.00)	(307,006.00)	1,453,620.00	25,148,766.00	(101,417.00)	2,548,783.00	6,240,202.00	0.00	34,628,642.00
% Change to Prior Year	(4.92%)	(6.58%)	9.64%	10.57%	(1.18%)	43.24%	5.93%	0.00%	9.01%
% of Total Valuation	1.62%	1.04%	3.94%	62.76%	2.03%	2.01%	26.59%	0.00%	100.00%
2024									467,552,369.00
\$ Change to Prior Year									48,441,987.00
% Change to Prior Year									11.56%
% of Total Valuation									
\$ Change 2014 to Present**	1,873,257.00	1,198,289.00	6,909,775.00	116,495,345.00	5,025,018.00	4,772,080.00	14,213,796.00	0.00	150,437,560.00
% Change 2014 to Present**	38.01%	37.92%	71.86%	79.49%	144.17%	127.12%	14.62%	0.00%	55.99%

** - through 2023 until 2024 data is available

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2023/2024 STATISTICAL INFORMATION FOR PUBLIC SCHOOL DISTRICTS

School District	Agency ID	General Fund	Bond Fund	Building Fund	QCPUF	Total	Valuation	K-12 Enrollment	Valuation Per K-12 Student
GRETNA PUBLIC SCHOOLS	77-0037-000	0.8955	0.4299	0.0376	0.0000	1.3630	4,785,676,310	6518	734,225
FORT CALHOUN COMMUNITY SCHS	89-0003-000	0.9500	0.1000	0.1300	0.0250	1.2050	624,189,293	806	774,428
CEDAR BLUFFS PUBLIC SCHOOLS	78-0107-000	0.9563	0.0000	0.0861	0.0297	1.0721	351,878,821	427	824,072
YUTAN PUBLIC SCHOOLS	78-0009-000	0.9427	0.0516	0.0795	0.0000	1.0738	419,110,382	469	893,626
ELKHORN PUBLIC SCHOOLS	28-0010-000	0.8996	0.3000	0.0101	0.0000	1.2097	9,964,812,195	11104	897,407
WAVERLY SCHOOL DISTRICT 145	55-0145-000	0.8616	0.0667	0.0410	0.0199	0.9892	1,975,255,006	2071	953,769
LOUISVILLE PUBLIC SCHOOLS	13-0032-000	1.0200	0.0900	0.0295	0.0000	1.1395	696,301,971	641	1,086,275
WAHOO PUBLIC SCHOOLS	78-0039-000	0.7799	0.0000	0.1399	0.1532	1.0730	1,307,124,594	1035	1,262,922
ASHLAND-GREENWOOD PUBLIC SCHS	78-0001-000	0.6379	0.2200	0.0000	0.0000	0.8579	1,323,707,050	1,026	1,290,163
ARLINGTON PUBLIC SCHOOLS	89-0024-000	0.7565	0.0659	0.0286	0.0401	0.8911	881,954,215	683	1,291,295
SYRACUSE-DUNBAR-AVOCA SCHOOLS	66-0027-000	0.7518	0.0689	0.0492	0.0000	0.8699	1,025,506,892	743	1,380,225
RAYMOND CENTRAL PUBLIC SCHOOLS	55-0161-000	0.8590	0.0708	0.0860	0.0000	1.0158	983,777,067	697	1,411,445
CONESTOGA PUBLIC SCHOOLS	13-0056-000	0.8211	0.0000	0.0999	0.0299	0.9509	928,556,708	647	1,435,173
DOUGLAS CO WEST COMMUNITY SCHS	28-0015-000	0.5665	0.0706	0.1300	0.0302	0.7973	1,641,374,350	1019	1,610,770
LOGAN VIEW PUBLIC SCHOOLS	27-0594-000	0.5854	0.0508	0.1305	0.0000	0.7667	993,832,666	578	1,719,434
MEAD PUBLIC SCHOOLS	78-0072-000	0.7338	0.0000	0.1392	0.0101	0.8831	495,480,144	261	1,898,391
NORTH BEND CENTRAL PUBLIC SCHS	27-0595-000	0.5394	0.0304	0.0634	0.0086	0.6418	1,215,130,442	555	2,189,424
SCRIBNER-SNYDER COMMUNITY SCHS	27-0062-000	0.6534	0.0000	0.0546	0.0000	0.7080	554,900,406	159	3,489,940

Tax Requests, State Aid, Taxes Received, General Fund Expenditures, Levies

	2024-25 PROPOSED	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
TOTAL Property Tax Request	4,528,757	4,499,455	4,256,283	3,946,263	3,797,500	3,782,788	3,669,409	3,594,657	3,482,412	3,402,038	3,124,295	2,920,867
Bond Fund Request	240,649	215,162	222,222	274,293	272,727	323,232	424,242	426,325	404,088	390,944	406,995	410,248
QCPUF Fund Request	0	0	0	35,909	95,960	90,909	90,909	93,901	94,795	100,588	99,056	70,123
Special Building Fund Request	202,020	333,333	219,192	153,081	131,313	126,263	113,131	110,364	107,101	131,630	65,000	206,022
General Fund Request	4,086,088	3,950,960	3,814,869	3,482,980	3,297,500	3,242,384	3,041,127	2,964,067	2,876,428	2,778,876	2,553,244	2,234,474
Total Adjusted State Aid	2,249,749	2,612,272	2,896,950	2,509,460	2,318,041	2,107,441	2,134,040	2,299,818	2,189,541	2,242,146	1,948,071	2,054,846
General Fund Taxes Received		3,807,057	3,713,111	3,400,773	3,358,908	3,182,389	3,041,367	2,995,070	2,796,802	2,688,674	2,514,266	2,175,440
Total General Fund Expenditures		7,610,234	7,237,852	7,302,092	6,408,090	6,593,411	6,505,863	5,905,226	5,973,277	5,690,400	5,509,957	5,084,697
District Valuation	467,552,369	419,110,382	384,481,740	349,731,041	335,482,703	330,811,750	320,118,345	312,172,993	302,943,057	289,588,153	268,672,822	268,672,822
General Fund Levy	0.873932	0.942702	0.992211	0.995902	0.982912	0.980130	0.950001	0.949495	0.949500	0.950000	0.950317	0.903274
Special Building Fund Levy	0.043208	0.079533	0.057010	0.043771	0.039142	0.038168	0.035340	0.035353	0.035400	0.045000	0.024193	0.083283
Qualified Capital Purpose Undertaking Fund Levy	0.000000	0.000000	0.000000	0.010268	0.028604	0.027481	0.028399	0.030080	0.031300	0.034400	0.036869	0.028347
Bond Fund Levy	0.051470	0.051576	0.057798	0.078430	0.081294	0.097709	0.132527	0.136567	0.133900	0.133700	0.151484	0.165841
Total Tax Levy	0.968610	1.073811	1.107019	1.128371	1.131952	1.143488	1.146267	1.151495	1.150100	1.163100	1.162863	1.180745