

Budget Hearing

Monday, September 15, 2025 6:00 PM

1. OPEN MEETING

1.1. **Call to Order**

1.1.1. **Publication of Meeting**

1.1.2. **Nebraska Open Meetings Law**

1.2. **Board Member Roll Call**

2. PUBLIC COMMENT

3. INFORMATION ITEMS

3.1. **Proposed 2025-2026 ECPS Budget**

4. ADJOURN

Meeting was adjourned at 6:38pm. Passed with a motion by Lynette Mitchell and a second by Jacob Kringle.

Alicia Beavers: Yea, Cole Brodine: Yea, Hannah Hild: Yea, Jacob Kringle: Yea, Ryan Martin: Yea, Lynette Mitchell: Yea

PUBLIC PARTICIPATION

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:
This is the portion of the meeting when members of the public may speak to the board about matters of public concern.

- **Getting Started:** When you have been recognized, please stand and state your name.
- **Time Limit:** The board will generally allow a total of 30 minutes for the presentation of all public comments. Individuals may speak only one time, and must limit comments to around 5 minutes. If there are more than 6 individuals who wish to address the board, the 30 minutes will be divided equally between the number of speakers. These time limits may be changed by a majority vote of the board members in attendance to extend the time for a specific item or speaker.
- **Personnel or Student Topic:** If you are planning to speak about a personnel or a student matter involving an individual, please understand that the district has a complaint policy and/or procedures to resolve such complaints and concerns. The Board requests that you follow the policy and procedures before addressing these matters with the Board. Board members will generally not respond to any questions you ask or comments about individual staff members or students.
- **General Rules:** This is a public meeting for the conduct of business. Comments from the audience while others are speaking will not be tolerated. Lewd, obscene, profane, slanderous, threatening and hostile conduct or statements and fighting words (words whose mere utterance entails a call to violence) will not be tolerated.
- **No Action by the Board:** The board will not act on any matter unless it is on the published agenda.

2009
Public Participation at Board Meetings

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

Except for closed sessions, the board will allow members of the public an opportunity to speak at each meeting. The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

The board shall not require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. However, the board shall require members of the public desiring to address the board to identify themselves, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

Adopted on: _____

Revised on: _____

Reviewed on: _____

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Elm Creek Public Schools (10-0009) in Buffalo 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 6:00 o'clock, PM, at HS Room 801, 230 E. Calkins Ave., Elm Creek, NE 68836 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	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 5,621,245.00	\$ 5,519,425.00	\$ 7,833,382.00	\$ 1,500,000.00	\$ 4,658,282.00	\$ 4,722,323.00
Depreciation	\$ 38,058.00	\$ 363,863.00	\$ 1,217,622.00		\$ 1,217,622.00	
Employee Benefit	\$ -	\$ 12,325.00	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 442,513.00	\$ 473,240.00	\$ 581,920.00	\$ -	\$ 581,920.00	
School Nutrition	\$ 261,234.00	\$ 237,923.00	\$ 377,440.00	\$ -	\$ 377,440.00	
Bond	\$ 806,232.00	\$ 947,450.00	\$ 908,310.00	\$ -	\$ 107,810.00	\$ 808,586.00
Special Building	\$ 1,943,597.00	\$ 1,220,868.00	\$ 3,000,310.00		\$ 2,701,944.00	\$ 301,380.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 9,112,879.00	\$ 8,775,094.00	\$ 13,918,984.00	\$ 1,500,000.00	\$ 9,645,018.00	\$ 5,832,289.00

Bond Purposes	Total
Breakdown of Property Tax	\$ 5,832,289.00
\$ 808,586.00	\$ 5,023,703.00



Elm Creek Public Schools

2025-26 Budget and Tax Detail

The budgetary documents in this presentation are not the final 2025-26 budget numbers, but rather preliminary information for the ECPS Board of Education to discuss and make recommendations to the Superintendent for adoption.

Joint Public Hearing

Sept. 22, 2025 @ 6:30 p.m.

Budget Hearing

Sept. 15, 2025 @ 6:00

Regular BOE Meeting

Sept. 15, following the Budget Hearing

Assessed Valuation History

The Elm Creek School District has land in Buffalo, Phelps, & Dawson Counties. The valuations below are a combined total of all 3 assessed values.

Tax Year	Total Valuation	Dollar Valuation Change	Percent Valuation Change
2025-2026	\$546,079,469	\$63,948,766	13.26%
2024-25	\$482,130,703	\$32,627,316	7.26%
2023-24	\$449,503,387	\$30,373,897	7.25%
2022-23	\$419,129,490	\$17,309,703	4.31%
2021-22	\$401,819,787	-\$3,401,740	-0.84%
2020-21	\$405,221,527	-\$7,826,272	-1.89%
2019-20	\$413,047,799	\$5,256,227	1.29%
2018-19	\$407,791,572	\$2,986,550	0.74%

GENERAL FUND

The **General Fund finances** all facets of services rendered by the school district. General Fund expenditures are limited by statute. The tax levy for this fund is restricted to \$1.05.

Necessary Cash Reserve – An amount of budgeted funds to provide a stable cash flow during a school fiscal year should be 3-4 months of expenditures.

\$469,183 x 3.5 mo. = estimated necessary cash reserve for 25-26 is \$1.6 million

Budget Authority - The legal authority to spend school district funds. The *budget authority* (operating budget) for **2025-2026** is **\$5,057,719**. The additional *tax request authority* is **\$5,489,408**, with board approval .

Allowable Growth Percentage - Using the Allowable Growth formula, the total property tax request without a public hearing is **\$4,595,994**. With the 25-26 proposed budget, we are requesting **\$5,023,703**. This is **\$427,7709** over the allowable growth %, requiring us to attend the joint public hearing.

GENERAL FUND TAX/LEVY REQUEST

General Fund Budget	Proposed Operating Budget (Budget Authority)	Proposed Property Tax Request	Proposed Tax Rate	Change in Operating Budget	Change in Property Tax Rate
2025-2026	\$7,833,382	\$4,722,323	0.8647	14%	-2%
2024-25	\$6,886,291	\$4,236,900	0.8787	6%	0%
2023-24	\$6,477,271	\$3,948,468	0.8784	-1%	5%
2022-23	\$6,525,000	\$3,808,938	0.9232	11%	-2%
2021-22	\$5,895,442	\$3,792,144	0.9437	1%	-2%
2020-21	\$5,822,960	\$3,917,569	0.9667	6%	2%
2019-20	\$5,507,328	\$3,916,824	0.9483	6%	11%
2018-19	\$5,181,558	\$3,491,038	0.8560		

DEPRECIATION FUND

A **Depreciation Fund** may be established by a school district in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund.

The purpose of the Depreciation Fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. The Depreciation Fund is considered a component of the General Fund and is restricted by statute as part of the Allowable Reserve limitation.

DEPRECIATION FUND BUDGET

Year-End Depreciation Fund Balance	Year-End Transfer from General Fund	25-26 Beginning Balance of DF (Sept. 1, 2025)	25-26 Anticipated Capital Replacement Costs
\$15,969	\$225,000	\$240,969	<ul style="list-style-type: none">● Vehicle Replacements● Roof Repairs● Mini Bus 25-26● Semco Unit 25-26

SPECIAL BUILDING FUND

A **Special Building** Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. The tax levy for this fund is restricted to 14 cents.

The Special Building Fund has a current balance of **\$668,117**. **These funds are reserved for disbursements associated with current construction costs and materials and facility repairs.**

Some anticipated Building Fund projects include:

- Roof & Gutter Replacement
- Vintage Gym Floor Replacement (finish & paint)
- LED Lighting Replacement
- HVAC in Vintage Gym & Kitchen
- Track Replacement - unfixable
- Stands, Press Box (Crows Nest), Concession, Restroom & Track Replacement

SPECIAL BUILDING FUND TAX/LEVY REQUEST

Building Fund Budget	Proposed Operating Budget	Proposed Property Tax Request	Proposed Tax Rate	Change in Operating Budget	Change in Tax Rate
2025-2026	\$3,000,310	\$301,380	0.0551	-15%	9%
2024-25	\$3,510,584	\$243,500	0.0505	-25%	174%
2023-24	\$4,686,961	\$82,828	0.0184	41%	-59%
2022-23	\$296,683	\$185,977	0.0450	-20%	0%
2021-22	\$371,255	\$181,818	0.0452	100%	81%
2020-21	\$185,798	\$101,315	0.0250	2%	2%
2019-20	\$143,750	\$101,010	0.0245		

BOND FUND

The **Bond Fund** shall be used to record tax receipts, investment interest, and the **payment of bond principal, interest, and other related costs (i.e., trustee fees)**.

Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project. The Bond Fund is a taxing fund and is **not part of the \$1.05 cap**.

1. Principal & interest for 25-26 fiscal year
 - a. \$688,267 Due 12/15/25, plus \$400 fees
 - b. \$103,017 Due 6/15/26, plus \$400 fees
2. Starting in the 25-26 fiscal year, all the interfund loans are paid
3. 1% of the “tax ask” goes to the County/Assessor
4. Not everyone pays their taxes or pays them on time
5. District has a history of falling short on the funds & have needed to do interfund loans, creates a shortfall in the accounts providing the loans

BOND FUND TAX/LEVY REQUEST

Bond Fund Budget	Proposed Operating Budget	Proposed Property Tax Request	Proposed Tax Rate	Change in Operating Budget	Change in Tax Rate
2025-2026	\$908,310	\$808,586	0.1480	29%	-19%
2024-25	\$704,592	\$876,600	0.1818	-53%	-10%
2023-24	\$1,513,000	\$904,405	0.2012	14%	5%
2022-23	\$1,326,300	\$804,193	0.1949	14%	35%
2021-22	\$1,162,756	\$580,808	0.1445	-1%	1%
2020-21	\$1,171,860	\$580,908	0.1433	2%	2%
2019-20	\$1,145,540	\$580,587	0.1406	10%	-4%
2018-19	\$1,036,870	\$595,960	0.1461		

TOTAL DOLLAR TAX/LEVY REQUEST

Property Taxes	General Fund \$ Tax Request	Special Building Fund \$ Tax Request	Bond Fund \$ Tax Request	TOTAL Dollar Tax Request	General Fund Levy Request	Special Building Fund Levy Request	Bond Fund Levy Request	TOTAL Levy Request
				\$5,832,289 with bond (3.8% total tax rate decrease)				\$1.06 with bond
2025-2026	\$4,722,323	\$301,380	\$808,586	\$5,023,703 without bond	0.86	0.05	0.14	\$0.91 without bond
2024-25	\$4,236,900	\$243,500	\$876,600	\$5,357,000	0.8787	0.0505	0.1818	\$1.11
2023-24	\$3,948,468	\$82,828	\$904,405	\$4,935,701	0.8784	0.0184	0.2012	\$1.10
2022-23	\$3,808,938	\$185,977	\$804,193	\$4,799,108	0.9232	0.0450	0.1949	\$1.16
2021-22	\$3,792,144	\$181,818	\$580,808	\$4,554,770	0.9437	0.0452	0.1445	\$1.13
2020-21	\$3,917,569	\$101,315	\$580,908	\$4,599,792	0.9667	0.0250	0.1433	\$1.14
2019-20	\$3,916,824	\$101,010	\$580,567	\$4,588,401	0.9483	0.0245	0.1406	\$1.11
2018-19	\$3,491,038	\$595,960		\$4,086,998	0.8560		0.1461	\$1.00

Why Do We Need to Build Depreciation, General & Building Fund Accounts?

ECPS upcoming Projects, Repairs, & Maintenance Needs:

1. The first steps will be to create a maintenance schedule - Completed in 24-25.
2. Next step will be to create a Capital Replacement Schedule (for building & depreciation funds) - Currently working on.
3. Inflation on costs for goods & services.
4. Costs for facility maintenance & repairs.
5. Building cash reserves is necessary to run district.



HVAC/Boiler Systems



1. High School Tower Pump
 - a. Need a maintenance plan for HVAC/Boiler system - completed.
 - b. Had to replace 1 system already.
 - c. Semco Unit needs replaced now.

Vintage Gym

1. Vintage Gym Roof & Bleachers

- a. Roof leaks damaging stage curtains - sealed for short-term fix
- b. The skylights will have leaking issues if they don't already - sealed for short-term fix
- c. Humidity from no AC is hard on the wood & not cost effective - long-term goal
- d. Bleachers aren't opening/closing correctly - bleachers serviced
- e. Will need to sand & paint gym floor - 25-26 budget
- f. Roof possibly needs to be replaced either this year or next



Track

1. Track Replacement

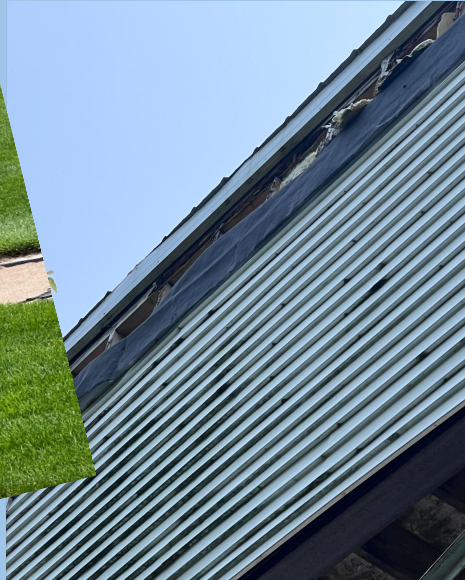
- a. Safety concerns for athletes & community
- b. School pride of facilities for students, staff, & community
- c. The track is unrepairable
- d. Long-term goal



Outdoor Facilities

1. Press Box, Concessions, Bleachers, & Restrooms

- a. Safety concerns with press box (crow's nest) & concession stands. They are falling apart and possible rodent issues - we have fixed the floor supports & siding.
- b. Safety concerns with the football benches & stands (splinters & rusted) - working on replacing
- c. School pride of the facilities for students, staff, & community - long-term goal



Roof Leaks

1. Roof is leaking in several areas
 - a. Need a maintenance schedule - completed.
 - b. Need to replace roof either this year or next



Concrete Repairs/Replacement

1. Safety & cosmetic concerns - the handicap entrance is currently scheduled to be fixed.



Handicap Entrance



Concrete Repairs/Replacement Continued

1. Long-term goal



Nutrition Services

1. Equipment will need to be replaced over time
2. AC not working (only a window AC), eventually install HVAC System
3. Upright coolers work, but usually need yearly repairs - maintenance plan now.
4. Oven & stove currently work, they are old & will eventually need replaced - maintenance plan now.

ITEM	YEAR	REPLACEMENT
Oven #1	1990	Combi \$20,000
Oven #2	1990	Convection \$10,000
Upright Cooler #1	1988	\$3,000
Upright Cooler #2	1989	\$3,000
Mixer	1987	\$1,650
Walk in Cooler	Original to building	\$6,000
Walk in Freezer	Original to building	\$6,000
Stove	Old	\$1,700
Upright Freezer	2010	\$700
Freezer Chest	2017	\$700
Small Milk Cooler	1995	\$1,500
Large Milk Cooler	2014	\$3,200.00

Vehicles

1. District Vehicles

- a. Some vehicles need to be replaced
- b. Bus barn or larger, enclosed facility to extend the life of district vehicles & buses



	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Year Make Model	Vehicle #	VIN Number		Cost New		Physical Damage Deductible		Current Mileage		Current Condition		
2	2012 Dodge Caravan - 7 passenger	Van 12	2C4RDGCG7CR406610		\$19,650	Bought used	\$500		183044		NEEDS REPLACED		
3	2013 Thomas Freightliner Bus - 59 passenger	BUS 13	4UZABRDT5DCBT0219		\$82,000		\$500		113520		Okay shape-had new engine put in 2021		Rusting and some s
4	2014 Dodge Caravan Grand SXT - 7 passenger	Van 14	2C4RDGCG7ER352308		\$19,435	Bought used	\$500		122042		NEEDS REPLACED, Okay shape--sustained damage from accident		
5	2015 Blue Bird Bus - 71 passenger	BUS 15	1BAKGCPA6FF313638		\$80,680	\$25,000 DERA Grant	\$500		80595		Okay shape - needs replaced		Rusting and some s
6	2016 Ford Transit E350 Van - 12 passenger	VAN 16	1FBZX2ZM2GKA76553		\$18,900	Bought used	\$500		91483		Used for maintenance	NO STUDENT TRANSPORT	
7	2020 Blue Bird Bus - 65 passenger	BUS 18	1BAKGC8LF360217		\$88,345	\$42,000 Volkswagon Grant	\$500		72436		Good shape-has been aligned and new front tires		Can't open underne
8	2020 Chevy Express LS Van 12-passenger	VAN 20	1GAWGEFG2L1259684		\$26,836		\$500		63315		Used for maintenance	NO STUDENT TRANSPORT	
9	2021 Thomas Freightliner Wheelchair Bus - 52 passenger	BUS 21	4UZABRFC9MCM4937		\$94,292	\$42,000 Volkswagon Grant	\$500		32224		Excellent shape		
10	2022 Chrysler Pacifica - 7 passenger	VAN 22	2C4RC1FG6NR196757		\$36,584		\$500		25489		Excellent shape		
11	2023 Chrysler Pacifica - 7 Passenger	VAN 23- SPED	2C4RC1FG3PR555341		\$38,149		\$500		20895		Excellent shape		
12	2024 Chrysler Pacifica - 7 Passenger	VAN 24	2C4RC3BG4RR201672		\$39,460	Traded 07 ecoliner	\$500		7513		Excellent shape		Had hail damage, but was fixed in July 2025
13	2024 Chrysler Pacifica - 7 Passenger	VAN 25 - SPED	2C4RC3BG2RR123912		\$43,945		\$500		7465		Excellent shape		
14	2024 Chrysler Pacifica - 7 Passenger	VAN 26	2C4RC3BG5RR166964		\$44,150		\$500		6956		Excellent shape		Damaged in accident with student--will get fixe
15	2025 Minotaur Minibus - 14 passenger	Bus 25			\$102,150						New		Arriving in January 2026
16	Grasshopper mower	Mower											
17	Bobcat - ATV	ATV									Consider replacing		
18	2015 Finish Line Car Hauler Trailer	Trailer	52WBC1629FR009943		\$15,000		\$500				Good shape		
19					COLOR KEY:								
20					NEED TO REPLACE								
21					USED FOR MAINTENANCE								
22					GOOD CONDITION								
23					REPLACE IN 2 YEARS								

Cost Efficiency

1. Replace lighting to LED lighting
2. Energy partner to generate energy savings - enrolled in CJUMP program
3. Maintenance schedules - has been completed
4. Partnership with Children's Hospital



ALLOWABLE GROWTH PERCENTAGE OF PROPERTY TAX REQUEST

2025-2026 Allowable Growth Property Tax Request (**non-bond**) =

\$4,595,994

***ONLY ALLOWS DISTRICT EXPENDITURES TO INCREASE \$115,594 FROM 24-25**

2025-2026 Actual Property Tax Request (**non-bond**) =

\$5,023,703

Joint Public Hearing Required

We are doing our best to be fiscally conservative while providing a quality education for students at ECPS.- Mrs. Beran



If you have any questions, please feel free to reach out to Superintendent Beran at kim.beran@elmcreekschools.org or 308-856-4300.

Proposed

Notice of Special Hearing To Set Final Tax Request

Elm Creek Public Schools (10-0009) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the _____ day of _____ at _____ o'clock _____ at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	482,130,703	546,079,469	13%

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	6,886,291.00	4,236,900.00	0.878787	0.775876	7,833,382.00	4,722,323.00	0.864768	-2%	14%
Bond Fund(s) K - 12	704,592.00	876,600.00	0.181818	0.160526	908,310.00	808,586.00	0.148071	-19%	29%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	3,510,584.00	243,500.00	0.050505	0.044591	3,000,310.00	301,380.00	0.055190	9%	-15%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	11,101,467.00	5,357,000.00	1.111109	0.980993	11,742,002.00	5,832,289.00	1.068029	-4%	6%

Reduction of GF
Levy 1¢

Notice of Special Hearing To Set Final Tax Request

Elm Creek Public Schools (10-0009) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the day of, at o'clock, at for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	482,130,703	546,079,469	13%

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	6,886,291.00	4,236,900.00	0.878787	0.775876	7,833,382.00	4,671,717.00	0.855501	-3%	14%
Bond Fund(s) K - 12	704,592.00	876,600.00	0.181818	0.160526	908,310.00	808,586.00	0.148071	-19%	29%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	3,510,584.00	243,500.00	0.050505	0.044591	3,000,310.00	301,380.00	0.055190	9%	-15%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	11,101,467.00	5,357,000.00	1.111109	0.980993	11,742,002.00	5,781,683.00	1.058762	-5%	6%

GF
 \$70,606 less tax request
 \$4,625,000 (11.1¢ less)
 \$4,675,000 (proposed)
 \$50,000 less

Reduction of GF Levy
2¢

Notice of Special Hearing To Set Final Tax Request

Elm Creek Public Schools (10-0009) in Buffalo County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the _____ day of _____ at _____ o'clock _____ at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	482,130,703	546,079,469	13%

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	6,886,291.00	4,236,900.00	0.878787	0.775876	7,833,382.00	4,601,111.00	0.842572	-4%	14%
Bond Fund(s) K - 12	704,592.00	876,600.00	0.181818	0.160526	908,310.00	808,586.00	0.148071	-19%	29%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	3,510,584.00	243,500.00	0.050505	0.044591	3,000,310.00	301,380.00	0.055190	9%	-15%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	11,101,467.00	5,357,000.00	1.111109	0.980993	11,742,002.00	5,711,077.00	1.045833	-6%	6%

GF
 \$4,555,100 (1% + 2¢ less)
 \$4,675,100 (proposed)) \$120,000 less
 \$121,212 less
 in prop. tax request

District Number: 10-0009-000
 District Name: ELM CREEK PUBLIC SCHOOLS
 District Phone: (308)856-4300

[Instructions](#) [Checklist](#)

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	5,994,996
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$0]	A-355	0
Total Adjusted Budget Authority	A-361	5,994,996
Total Allowable Budget Authority	A-780	5,994,996

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	7,833,382
2025/26 Special Grant Funds List	B-110	778,975
2025/26 Special Education Budget of Disbursements & Transfers	B-120	960,000
2025/26 General Fund Lid Exclusions	B-130	99,411
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,994,996
2025/26 Unused Budget Authority	B-150	0

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

Additional Budget Authority Approved by Patron		
Did you hold a successful special election for additional BUDGET Authority? (Not a levy override)	B-180	<input type="radio"/> Yes <input checked="" type="radio"/> 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	3,525,022
2025/26 General Fund Necessary Cash Reserve	C-300	1,500,000
2025/26 Depreciation Fund Total Requirements	C-310	1,217,622
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,717,622

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	<input type="radio"/> Yes <input checked="" type="radio"/> No

Certified Assessed Valuation	B-490	546,079,469
------------------------------	-------	-------------

2025/26 Section D: Property Tax Request Authority		
2025/26 Property Tax Request Authority	D-110	5,057,719
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	<input checked="" type="radio"/> Yes <input type="radio"/> No
Maximum Amount Allowed:	D-130	431,689
Enter the amount approved by the School Board.	D-140	431,689
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	<input type="radio"/> Yes <input checked="" type="radio"/> 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	5,489,408

2025/26 Property Tax Request General Fund	D-210	4,722,323
2025/26 Property Tax Request Special Building Fund	D-220	301,380
2025/26 Total Property Tax Request	D-230	5,023,703
2025/26 Unused Property Tax Request Authority	D-240	465,705

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	307,559
--	-------	---------

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](#)

BUFFALO (10)

GIBBON PUBLIC SCHOOLS	10-0002-000	2	0.9464	0.1448	0.0453	0.0000	1.1365	716,766,175	34	541	575
KEARNEY PUBLIC SCHOOLS	10-0007-000	3	0.8571	0.1473	0.1085	0.0296	1.1425	5,058,072,189	459	5607	6066

The information found in this report was submitted by each school district in the 2024/2025 Assessed Valuation and Levies Data Collection and the Adviser October 2024 Student Snapshot.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2024/2025 STATISTICAL INFORMATION FOR PUBLIC SCHOOL DISTRICTS

COUNTY	Agency ID	Class Code	Levies: Per \$100 of Valuation					Valuation	Fall Membership		
School District			General	Bond	Building	Qualified	Total		PK	K-12	TOTAL

BUFFALO (10)

ELM CREEK PUBLIC SCHOOLS	10-0009-000	2	0.8787	0.1818	0.0505	0.0000	1.1110	482,130,703	36	328	364
SHELTON PUBLIC SCHOOLS	10-0019-000	1	1.0073	0.0575	0.0239	0.0225	1.1112	420,959,919	33	243	276
RAVENNA PUBLIC SCHOOLS	10-0069-000	2	0.5439	0.0000	0.1377	0.0295	0.7111	825,454,373	46	366	412
PLEASANTON PUBLIC SCHOOLS	10-0105-000	1	0.8410	0.1356	0.0000	0.0299	1.0065	461,779,879	28	303	331
AMHERST PUBLIC SCHOOLS	10-0119-000	1	0.6672	0.1406	0.0096	0.0000	0.8174	420,075,918	34	326	360

2024-2025 District Comparisons (with districts that have a lower levy)						
<u>District</u>	<u>Total Levy</u>	<u>State Aid</u>	<u>Difference in State Aid from EC</u>	<u>Valuation</u>	<u>Difference in Valuation</u>	
Amherst	0.81	\$1,673,924	\$821,401	\$420,075,918	-\$62,054,785	*Higher state aid, lower valuation
Pleasanton	\$1.00	\$878,731	\$26,208	\$461,799,879	-\$20,350,824	*Higher state aid, lower valuation
Ravenna	0.71	\$591,978	-\$260,545	\$825,454,373	\$343,323,670	*Less state aid, higher valuation
ELM CREEK	\$1.11	\$852,523		\$482,130,703		
<u>These districts have a higher levy:</u>						
Gibbon	\$1.13					
Kearney	\$1.14					
Shelton (same levy as EC)	\$1.11					