USEFUL INFORMATION

Note to MAC Users:
You can use a MAC to input information but there have been issues noted in printing from the MAC.
The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area
The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1
The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)
These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - *FOR YOUR USE ONLY* - NOT TO BE SUBMITTED TO THE STATE
The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. ***If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.***

Moving From Page to Page:
There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet).
The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:
On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:
UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:
We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

- [ ] Budget Form (page 1 - 6)
- [ ] Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed separately with the APA. This report should detail interlocal agreements the District was involved in during the 2024-2025 year.
- [ ] Schedules A, B, C and D
- [ ] Property Tax Request Resolution
- [ ] Notice of Budget Hearing
- [ ] Notice of Special Hearing to Set the Final Tax Request
- [ ] Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority
- [ ] Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- [ ] Board minutes showing the School Board's approval of the budget
- [ ] Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- [ ] Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- [ ] Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- [ ] Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- [ ] Printout of LC-2 and the Special Grant Fund List (if applicable)

Checklist of items to ensure budget forms properly completed:

- [ ] Page 2 - Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- [ ] Page 2 - Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- [ ] Page 3 - Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- [ ] Page 4 - Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- [ ] Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- [ ] Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- [ ] Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- [ ] Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
- [ ] Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- [ ] Schedule B - shows the District is in compliance with State Statutes
- [ ] Schedule C - total tax request agrees to total tax request on cover

Please Complete this **Basic Data Input -** It will put information consistently througho

INPUT ↓

County-District #:	10-0069	
Name of School:	Ravenna Public Schools	
Name of County:	Buffalo	*Do not include the word "County"*
Class:	3	
Current School District Taxable Value	932,698,401	*From County Assessor Certifi*
Prior School District Taxable Value	932,698,401	*From Prior Year Budget, Cove*
Prior Year TOTAL Property Tax Request	6,299,665.00	*From Prior Year Budget, Cove*
Prior Year Property Tax Request - All Other Purposes ONLY	5,835,364.00	*From Prior Year Budget, Cove*
Prior Year Levy Rate	0.688000	*Prior Year total levy set by Co*
School District Real Growth Value		*From County Assessor Certifi*
Hearing Held On:		
Day of month:	14th	
Month:	September	
Year:	2026	
Time:	7:00	
A.M. or P.M.:	PM	
Location of Hearing:	Ravenna Public Schools High School Library	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	14th	
Month:	September	
Year:	2026	
Time:	7:01	
A.M. or P.M.:	PM	
Location of Hearing:	Ravenna Public Schools High School Library	

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Ravenna Public Schools	**Buffalo**
SUBDIVISION NAME	COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Ravenna Public Schools; Nebraska Association of School Board's CJUMP Program	*2024-2025 School Year*	Participate in CJUMP Program to secure lowest possible pricing on natural gas for the Ravenna Public School District
Ravenna Public Schools; Ravenna Economic Development Corporation; City of Ravenna	*2024-2025 School Year*	Facilitate Economic Growth in the City of Ravenna
Ravenna Public Schools; Central Community College	*2024-2025 School Year*	*Provide college courses and programs to RPS students*

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Ravenna Public Schools	**Buffalo**
SUBDIVISION NAME	COUNTY

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

2026-2027
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 10-0069 **Class #: 3**

Ravenna Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Buffalo County

This budget is for the Period SEPTEMBER 1, 2026 through AUGUST 31, 2027

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 6,969,697.00	$ 6,969,697.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 633,912.00		$ 633,912.00
Special Building Fund	$ -	$ 252,525.00	$ 252,525.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 633,912.00	$ 7,222,222.00	$ 7,856,134.00

Outstanding Bonded Indebtedness as of September 1, 2026
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 5,305,000.00	Principal
$ 2,623,737.00	Interest
$ 7,928,737.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 932,698,401

*(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, 2025 through June 30, 2026?

[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, 2025 through June 30, 2026?

[ ] 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 2025-2026 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 9-30-2026

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

2026-2027 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	1,791,857.00	6,745,510.00	6,900,000.00	13,645,510.00	2,366,910.00	9,257,251.00	11,624,161.00	2,021,349.00	13,645,510.00
Depreciation	192,777.00	300,000.00		300,000.00			300,000.00		300,000.00
Employee Benefit	376,736.00	376,736.00		376,736.00			376,736.00	-	376,736.00
Contingency	-	-		-			-		-
Activities	314,536.00	600,000.00		600,000.00			600,000.00	-	600,000.00
School Nutrition	35,475.00	490,000.00		490,000.00			490,000.00	-	490,000.00
Bond	-	418,382.00	627,573.00	1,045,955.00			836,764.00	209,191.00	1,045,955.00
Special Building	2,627,195.00	2,750,000.00	250,000.00	3,000,000.00			3,000,000.00		3,000,000.00
Qualified Capital Purpose Undertaking	250,000.00	250,000.00	-	250,000.00			250,000.00	-	250,000.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	5,588,576.00	11,930,628.00	7,777,573.00	19,708,201.00	2,366,910.00	9,257,251.00	17,477,661.00	2,230,540.00	19,708,201.00

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)	6,900,000.00	627,573.00	250,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	69,697.00	6,339.00	2,525.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,969,697.00	633,912.00	252,525.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ **617,153.00**	$ **250,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2026			
700,000.00	-	-	-

2025-2026 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	2,586,857.00	7,429,638.00	2,900,000.00	10,329,638.00	1,930,000.00	6,607,781.00	8,537,781.00	1,791,857.00
Depreciation	398,752.00	399,112.00		399,112.00			206,335.00	192,777.00
Employee Benefit	376,951.00	380,108.00		380,108.00			3,372.00	376,736.00
Contingency	-	-		-			-	-
Activities	251,656.00	662,936.00		662,936.00			348,400.00	314,536.00
School Nutrition	63,357.00	384,975.00		384,975.00			349,500.00	35,475.00
Bond	-	417,871.00	316,766.00	734,637.00			734,637.00	-
Special Building	7,980,378.00	8,306,644.00	250,000.00	8,556,644.00			5,929,449.00	2,627,195.00
Qualified Capital Purpose Undertaking	236,550.00	236,820.00	36,436.00	273,256.00			23,256.00	250,000.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	11,894,501.00	18,218,104.00	3,503,202.00	21,721,306.00	1,930,000.00	6,607,781.00	16,132,730.00	5,588,576.00

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	
$	**250,000.00**

2024-2025 ACTUAL

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	3,457,863.00	7,740,075.00	2,913,446.00	10,653,521.00	1,823,435.00	6,243,229.00	8,066,664.00	2,586,857.00
Depreciation	649,929.00	758,813.00		758,813.00			360,061.00	398,752.00
Employee Benefit	219,709.00	376,951.00		376,951.00			-	376,951.00
Contingency	-	-		-			-	-
Activities	227,991.00	524,269.00		524,269.00			272,613.00	251,656.00
School Lunch	46,506.00	441,366.00		441,366.00			378,009.00	63,357.00
Bond	-	-	-	-			-	-
Special Building	1,760,261.00	7,666,226.00	704,745.00	8,370,971.00			390,593.00	7,980,378.00
Qualified Capital Purpose Undertaking	2.00	87,081.00	149,469.00	236,550.00			-	236,550.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 6,362,261.00	17,594,781.00	3,767,660.00	21,362,441.00	1,823,435.00	6,243,229.00	9,467,940.00	11,894,501.00

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
$ 243,083.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Ravenna Public Schools
ADDRESS	41750 Carthage Road
CITY & ZIP CODE	Ravenna, NE 68869
TELEPHONE	308-452-3249
WEBSITE	https://www.ravennabluejays.org/

	BOARD CHAIRPERSON		CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Misti Fiddelke	Misti Fiddelke	Ken Schroeder	Ken Schroeder
TITLE /FIRM NAME	Board President	Board President	Superintendent	Superintendent
TELEPHONE	308-627-7394	308-627-7394	308-470-0502	308-470-0502
EMAIL ADDRESS	misti.fiddelke@ravenna	misti.fiddelke@rav	ken.schroeder@ravenna.bluejays.org	ken.schroeder@ravenna.bluejays.org

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

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

Ravenna Public Schools

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,835,364.00
*(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

2026 Real Growth Value per Assessor	/	Prior Year Total Property Valuation per Assessor	=		
0.00	/	932,698,401.00	=	0.00 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.00 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 116,707.28

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 5,952,071.28**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Non-Bond Property Tax Request (7) $ 7,222,222.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 10-0069

Ravenna Public Schools

Line No.		2026-2027 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**	$ 136,020.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 136,020.00

Ravenna Public Schools
Schedule B - Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	6,969,697.00	633,912.00	252,525.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	633,912.00		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	633,912.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,969,697.00	-	252,525.00	-
14	Assessed Valuation	932,698,401	932,698,401	932,698,401	932,698,401
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.747262	0.000000	0.027075	0.000000
16	Total Levy for Compliance	0.774337			

Schedule C - Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process. Be sure to update valuation column if a particular fund(s) has a different valuation from the standard district-wide valuation noted on the cover page

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 6,969,697.00	$ 932,698,401	0.747262
Special Building Fund	$ 252,525.00	$ 932,698,401	0.027075
Bond Fund	$ 633,912.00	$ 932,698,401	0.067965
Bond Fund	$ -	$ 932,698,401	0.000000
Bond Fund	$ -	$ 932,698,401	0.000000
QCPUF Fund	$ -	$ 932,698,401	0.000000
QCPUF Fund		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
		$ 932,698,401	0.000000
Total	**$ 7,856,134.00**		**$ 0.842302**

Must agree to Cover

**** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.**

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

Notice is hereby given that Ravenna Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on March 9th, 2026 at 7:00 pm at the High School Library in Ravenna, Nebraska.

After the 2026/27 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 2026/27 year and future years are listed below:

	2026/27 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 162,447.40	$ 162,447.40	**$ 324,894.80**
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)*	$ 32,053.03	$ 32,053.03	$ 64,106.06
● *Cafeteria Plan Stipend*			$ -
● *Cash in lieu of insurance*			$ -
● *Employee's share of retirement, deferred compensation, FICA and Medicare **<u>if paid by the district</u>***	$ 25,722.76	$ 25,722.76	$ 51,445.52
● *District's share of retirement, FICA and Medicare*			$ -
● *IRS value of housing allowance*			$ -
● *IRS value of vehicle allowance*			$ -
● *Additional leave days*			$ -
● *Annuities*			$ -
● *Service credit purchase*			$ -
● *Association / Membership dues*	$ 1,500.00	$ 1,500.00	$ 3,000.00
● *Cell Phone/Internet reimbursement*			$ -
● *Relocation reimbursement*			$ -
● *Travel allowance/reimbursement*	$ 1,000.00	$ 1,000.00	$ 2,000.00
● *Mileage Allowance*	$ 1,000.00	$ 1,000.00	$ 2,000.00
● *Educational tuition assistance*			$ -
● *All other benefit costs not mentioned above*			$ -
Totals:	**$ 223,723.19**	**$ 223,723.19**	**$ 447,446.38**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 1

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

1. The 2026-2027 property tax request be set at:

General Fund:	$	6,969,697.00
Bond Fund:	$	633,912.00
Special Building Fund:	$	252,525.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 0 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0 per $100 of assessed value.

4. Ravenna Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.842302 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Ravenna Public Schools will increase (decrease) last year's budget by 23.03 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by ________________, seconded by _________________ to adopt Resolution #1.

Voting yes were:	Voting no were:
Misti Fiddelke	
Ryan Osten	
Dawn Standage	
Mike Voelker	
Kelly Bock	
Micah Miigrel	

Dated this14th day of September, 2026

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Ravenna Public Schools (10-0069) 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 14th day of September, 2026 at 7:00 o'clock, PM, at Ravenna Public Schools High School Library 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 2024-2025 (1)	Actual/Estimated Disbursements & Transfers 2025-2026 (2)	Budgeted Disbursements & Transfers 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 8,066,664.00	$ 8,537,781.00	$ 11,624,161.00	$ 2,021,349.00	$ 6,745,510.00	$ 6,969,697.00
Depreciation	$ 360,061.00	$ 206,335.00	$ 300,000.00		$ 300,000.00	
Employee Benefit	$ -	$ 3,372.00	$ 376,736.00	$ -	$ 376,736.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 272,613.00	$ 348,400.00	$ 600,000.00	$ -	$ 600,000.00	
School Nutrition	$ 378,009.00	$ 349,500.00	$ 490,000.00	$ -	$ 490,000.00	
Bond	$ -	$ 734,637.00	$ 836,764.00	$ 209,191.00	$ 418,382.00	$ 633,912.00
Special Building	$ 390,593.00	$ 5,929,449.00	$ 3,000,000.00		$ 2,750,000.00	$ 252,525.00
Qualified Capital Purpose Undertaking	$ -	$ 23,256.00	$ 250,000.00	$ -	$ 250,000.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,467,940.00	$ 16,132,730.00	$ 17,477,661.00	$ 2,230,540.00	$ 11,930,628.00	$ 7,856,134.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 633,912.00	$ 7,222,222.00	$ 7,856,134.00

Notice of Special Hearing To Set Final Tax Request

Ravenna Public Schools (10-0069) 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 14th day of, September 2026 at 7:01 o'clock PM, at Ravenna Public Schools High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025-2026	2026-2027	Change
Property Valuations	932,698,401	932,698,401	0%

	2025-2026 Budget Information				*2026-2027 Budget Information*				
Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request **Divided By** 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund			0.000000	0.000000	11,624,161.00	6,969,697.00	0.747262	#DIV/0!	0
Bond Fund(s) K - 12			0.000000	0.000000	836,764.00	633,912.00	0.067965	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund ______________			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund			0.000000	0.000000	3,000,000.00	252,525.00	0.027075	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	250,000.00	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	-	-	0.000000	0.000000	15,710,925.00	7,856,134.00	0.842302	#DIV/0!	0

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,560,621.00	3,625,000.00	4,086,311.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	1,222,482.00	1,250,000.00	1,556,460.00
4	Support Services - Pupils (SPED Related)	2100's	600,953.00	610,000.00	707,450.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's		211,500.00	215,600.00
7	Support Services - Instructional	2200's	118,242.00	128,400.00	164,790.00
8					
9	Board of Education	2310		20,000.00	46,750.00
10	Executive Administration Services	2320	280,042.00	255,000.00	267,415.00
11	District Legal Services	2330		6,500.00	25,000.00
12	Office of the Principal	2410	459,493.00	485,000.00	464,750.00
13	General Administration - Business Services	2500	263,444.00	255,000.00	330,250.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	629,423.00	605,000.00	858,200.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	462,161.00	315,000.00	334,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /		70,000.00	103,000.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	28,442.00	35,000.00	22,250.00
22	Debt Services	5000		-	2,000,000.00
23	Federal Programs	6000's	285,342.00	250,000.00	341,935.00
24					
25	Transfers to Lunch & Athletic Fund	8000	156,019.00	100,000.00	100,000.00
26	Interfund Loan/Repayment to _______________ Fund			-	
27	Tax Reciept Transfer from General Fund to Bond Fund (As of 7/3/2026)			316,381.00	
28					
29					
30	Total Disbursements & Transfers (Including SPED)		8,066,664.00	8,537,781.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,823,435.00	1,930,000.00	2,366,910.00
32	Total Non-Special Education Disbursements & Transfers		6,243,229.00	6,607,781.00	9,257,251.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				11,624,161.00
34	NECESSARY CASH RESERVE				2,021,349.00
35	TOTAL REQUIREMENTS				13,645,510.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		507,185.00	598,006.00	801,989.00
39	Investments, 9-1		1,760,711.00	1,289,868.00	289,868.00
40	County Treasurer's Balance, 9-1		1,189,967.00	698,983.00	700,000.00
41	Total Beginning Balance		3,457,863.00	2,586,857.00	1,791,857.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	8,335.00	7,000.00	8,000.00
46	Public Power District Sales Tax	1120	131,354.00	157,000.00	130,000.00
47	Motor Vehicle Taxes	1125	243,083.00	250,000.00	250,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	9,240.00		
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360		9,250.00	-
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440	2,358.00		
53	Interest	1510 / 1520	49,718.00	10,500.00	50,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	1,550.00	1,500.00	1,000.00
56	Local License Fees/Court Fines	1911 / 1921	2,650.00	2,800.00	2,000.00
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	26,941.00	26,500.00	25,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210	2,525.00	2,000.00	1,000.00
68					
69					
70	STATE SOURCES				
71	State Aid	3110	591,978.00	612,000.00	617,153.00
72	Special Education Programs	3120	1,032,878.00	1,200,000.00	1,450,000.00
73	Special Education Transportation	3125	37,445.00	39,000.00	35,000.00
74	Homestead Exemption	3130	84,062.00	54,000.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	10,729.00	10,000.00	10,000.00
77	Payments for High Ability Learners	3535	4,166.00	4,500.00	4,000.00
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	129,019.00	90,400.00	75,000.00
85	Other				
86	State Categorical Programs	3500's	21,692.00	15,000.00	15,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	1,505,297.00	2,073,331.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	83,402.00	86,500.00	75,000.00
91		4526-4528, 4531			
92					
93					
94	IDEA Programs	4512-4523	116,511.00	120,000.00	115,000.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	6,533.00	9,000.00	5,000.00
98	Medicaid Administrative Activities in Public Schools	4709	5,972.00	7,000.00	5,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101			37,319.00		
102			39,350.00		30,000.00
103			10,000.00		
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108			57,687.00	-	-
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			2,000,000.00
111	Long Term Loans	5400			
112	Insurance Adjustments	5301	13,223.00	7,000.00	-
113	Sale of Property	5300	2,540.00	3,500.00	500.00
114	Transfers from ______________________ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690	14,655.00	45,000.00	50,000.00
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From ___________ Fund				
120	Total Available Resources Before Property Taxes		7,740,075.00	7,429,638.00	6,745,510.00
121	Personal and Real Property Taxes	1100	2,913,446.00	2,900,000.00	6,900,000.00
122	TOTAL RESOURCES AVAILABLE		10,653,521.00	10,329,638.00	13,645,510.00
123	Less: Disbursements & Transfers		8,066,664.00	8,537,781.00	
124	BALANCE FORWARD		2,586,857.00	1,791,857.00	

	PROPERTY TAX RECAP
1. Tax from Line 121	6,900,000.00
2. Compute County Treasurer's Commission at 1% of tax collections.	69,697.00
3. Total Personal and Real Property Tax Requirement	6,969,697.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **10-0069**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		360,061.00	125,735.00	300,000.00
3				30,600.00	
4				13,000.00	
5				37,000.00	
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		360,061.00	206,335.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				300,000.00
14	TOTAL REQUIREMENTS				300,000.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		649,929.00	398,752.00	192,777.00
17	Investments, 9-1				
18	Total Beginning Balance		649,929.00	398,752.00	192,777.00
19	LOCAL SOURCES				
20	Interest	1510	556.00	360.00	150.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	100,000.00		107,073.00
24			8,328.00		
25					
26					
27	TOTAL RESOURCES AVAILABLE		758,813.00	399,112.00	300,000.00
28	Less: Disbursements & Transfers		360,061.00	206,335.00	
29	BALANCE FORWARD		398,752.00	192,777.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **10-0069**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		-		
3	Unemployment Payments			3,372.00	
4	Staff Insurance Benefits Payment				376,736.00
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	3,372.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				376,736.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				376,736.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		113,930.00	376,951.00	376,736.00
18	Investments, 9-1		105,779.00		
19	Total Beginning Balance		219,709.00	376,951.00	376,736.00
20	LOCAL SOURCES				
21	Interest	1510	7,242.00	3,157.00	
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200	150,000.00		
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		376,951.00	380,108.00	376,736.00
29	Less: Disbursements & Transfers		-	3,372.00	
30	BALANCE FORWARD		376,951.00	376,736.00	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **10-0069**

Line No.	**CONTINGENCY FUND**	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330	-	-	-
3	Judgments/Settlements	820	-	-	-
4					
5					
6					
7	Transfers to General Fund	8000-911			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1		-	-	-
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1510		-	-
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200	-	-	-
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

Budgeted Calculation of Maximum Total Disbursements & Transfers

$ 11,624,161.00 x .05 = 581,208.05

(Total Budget of Disbursements & Transfers-General Fund) (Column 3, Line 9 may not exceed this amount)

[From General Fund Line 33]

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **10-0069**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2			272,613.00	348,400.00	600,000.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		272,613.00	348,400.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				600,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				600,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		227,991.00	251,656.00	314,536.00
18	Investments, 9-1				
19	Total Beginning Balance		227,991.00	251,656.00	314,536.00
20	LOCAL SOURCES				
21	Interest	1510	333.00	380.00	350.00
22	Activities Receipts	1790	240,445.00	350,900.00	225,114.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	55,500.00	60,000.00	60,000.00
27					
28	TOTAL RESOURCES AVAILABLE		524,269.00	662,936.00	600,000.00
29	Less: Disbursements & Transfers		272,613.00	348,400.00	
30	BALANCE FORWARD		251,656.00	314,536.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX   County-District # **10-0069**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	109,787.00	120,000.00	135,000.00
3	Employee Benefits	200's	69,346.00	60,000.00	90,000.00
4	Purchased Services	300 / 400	1,608.00	2,500.00	1,500.00
5	Supplies & Materials (Excluding Food)	610	8,580.00	12,000.00	20,000.00
6	Food	630	170,342.00	155,000.00	193,500.00
7	Capital Outlay (New & Replacement)	731, 733, 739	17,245.00		50,000.00
8	Other		1,101.00		
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		378,009.00	349,500.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				490,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				490,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		46,506.00	63,357.00	35,475.00
18	Investments, 9-1				
19	Total Beginning Balance		46,506.00	63,357.00	35,475.00
20	LOCAL SOURCES				
21	Interest	1510	35.00	50.00	50.00
22	Sale of Lunches/Milk	1610-1650	126,948.00	124,000.00	200,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	1,410.00	1,356.00	1,475.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	165,904.00	146,212.00	200,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	100,519.00	50,000.00	53,000.00
32			44.00		
33	TOTAL RESOURCES AVAILABLE		441,366.00	384,975.00	490,000.00
34	Less: Disbursements & Transfers		378,009.00	349,500.00	
35	BALANCE FORWARD		63,357.00	35,475.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **10-0069**

Line No.	**BOND FUND**	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831	-		
3	Bond - Principal	831	-	195,000.00	185,000.00
4	Bond - Interest	832	-	222,871.00	233,382.00
5					
6	Transfers to General Fund	8000-911	-		
7	Interfund Loan Repayment To Special Building Fund		-	316,766.00	418,382.00
8	Total Disbursements & Transfers		-	734,637.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				836,764.00
10	NECESSARY CASH RESERVE				209,191.00
11	TOTAL REQUIREMENTS				1,045,955.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		-	-	-
14	Investments, 9-1		-	-	-
15	County Treasurers Balance, 9-1		-	-	-
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115	-	-	-
19	Interest	1510	-	-	-
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130	-	-	
24	Pro-Rate Motor Vehicle	3180	-	-	
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101	-	-	
29	Transfers from General Fund	5200	-	-	
30					
31	Interfund Loan From Special Building Fund			417,871.00	418,382.00
32	Total Available Resources Before Property Taxes		-	417,871.00	418,382.00
33	Personal and Real Property Taxes	1100	-	316,766.00	627,573.00
34	TOTAL RESOURCES AVAILABLE		-	734,637.00	1,045,955.00
35	Less: Disbursements & Transfers		-	734,637.00	
36	BALANCE FORWARD		-	-	

	PROPERTY TAX RECAP
1. Tax From Line 33	627,573.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	6,339.00
3. Total Personal and Real Property Tax Requirement.	633,912.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

School District Total Debt Outstanding as of September 1, 2026

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2026:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2026-2027	$ 185,000.00	$ 233,382.00	$ 418,382.00
2027-2028	$ 195,000.00	$ 224,132.00	$ 419,132.00
2028-2029	$ 200,000.00	$ 214,382.00	$ 414,382.00
2029-2030 and thereafter	$ 4,725,000.00	$ 1,951,841.00	$ 6,676,841.00
Total All Years	**$ 5,305,000.00**	**$ 2,623,737.00**	**$ 7,928,737.00**

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **10-0069**

Line No.	**SPECIAL BUILDING FUND**	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400		5,511,378.00	
3	Supplies	600			
4	Capital Outlay (New Only)	700's			2,015,000.00
5	Site Acquisition & Improvements	710	367,997.00		
6	Building Acquisition & Improvement	720	22,596.00		985,000.00
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan To Bond Fund for Debt Service Purposes			418,071.00	
10	Total Disbursements & Transfers		390,593.00	5,929,449.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				3,000,000.00
12	TOTAL REQUIREMENTS				3,000,000.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		48,408.00	385,737.00	2,627,195.00
15	Investments, 9-1		1,556,709.00	7,421,321.00	
16	County Treasurer's Balance, 9-1		155,144.00	173,320.00	
17	Total Beginning Balance		1,760,261.00	7,980,378.00	2,627,195.00
18	LOCAL SOURCES				
19	Carlline Tax	1115	75,348.00	300.00	10,000.00
20	Interest	1510	33,273.00	7,000.00	10,000.00
21					
22	Other Non-Revenue Sources		8,500.00		
23	STATE SOURCES				
24	Homestead Exemption	3130	21,294.00	1,000.00	
25	Pro-Rate Motor Vehicles	3180	2,206.00	1,200.00	1,500.00
26					
27	Property Tax Credit	3131	381,304.00		
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101	5,384,040.00		
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan Repayment From 2025-26 Budget Bond Fund Loan			316,766.00	101,305.00
36	Total Available Resources Before Property Taxes		7,666,226.00	8,306,644.00	2,750,000.00
37	Personal and Real Property Taxes	1100	704,745.00	250,000.00	250,000.00
38	TOTAL RESOURCES AVAILABLE		8,370,971.00	8,556,644.00	3,000,000.00
39	Less: Disbursements & Transfers		390,593.00	5,929,449.00	
40	BALANCE FORWARD		7,980,378.00	2,627,195.00	

	PROPERTY TAX RECAP
1. Tax From Line 37	250,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	2,525.00
3. Total Personal and Real Property Tax Requirement.	252,525.00

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **10-0069**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720	-	23,256.00	250,000.00
3	Bond - Refunded	831	-		
4	Bond - Principal	831	-		
5	Bond - Interest	832	-		
6					
7	Interfund Loan/Repayment To ______________ Fund				
8	Total Disbursements & Transfers		-	23,256.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				250,000.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				250,000.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		2.00	236,550.00	250,000.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		2.00	236,550.00	250,000.00
17	LOCAL SOURCES				
18	Carline Tax	1115	452.00	120.00	
18	Interest	1510			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130	4,564.00		
23	Pro-Rate Motor Vehicle	3180	354.00	150.00	-
24					
25	Property Tax Credit	3131	81,709.00	-	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From ____________ Fund				
32	Total Available Resources Before Property Taxes		87,081.00	236,820.00	250,000.00
33	Personal and Real Property Taxes	1100	149,469.00	36,436.00	-
34	TOTAL RESOURCES AVAILABLE		236,550.00	273,256.00	250,000.00
35	Less: Disbursements & Transfers		-	23,256.00	
36	BALANCE FORWARD		236,550.00	250,000.00	

	PROPERTY TAX RECAP
1. Tax From Line 33	-
2. Compute County Treasurer's Commission at 1% of tax requirement.	-
3. Total Personal and Real Property Tax Requirement.	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **10-0069**

Line No.	**COOPERATIVE FUND**	Function/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's	-	-	-
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's	-	-	-
4	Support Services - Staff	2200's	-	-	-
5	Executive Administration Services	2320	-	-	-
6	Office of the Principal	2410	-	-	-
7	General Administration - Business Services	2500	-	-	-
8	Community Services	3300	-	-	-
9	State Categorical Programs	3500's	-	-	-
10	Federal Programs	6000's	-	-	-
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1		-	-	-
20	Investments, 9-1		-	-	-
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321	-	-	-
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500	-	-	-
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's	-	-	-
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200	-	-	-
35					
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **10-0069**

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities		-	-	-
3	Postsecondary Education		-	-	-
4	Summer or Night School		-	-	-
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1		-	-	-
20	Investments, 9-1		-	-	-
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510	-	-	-
24	Extracurricular Activities Fees	1741	-	-	-
25	Postsecondary Education Fees	1742	-	-	-
26	Summer or Night School Fees	1743	-	-	-
27					
28					
29					
30	NON-REVENUE SOURCES				
31			-	-	-
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

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