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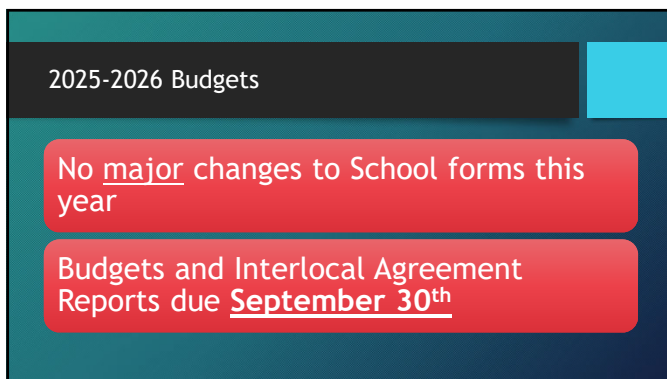
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## County & Municipality Budget Changes

- No direct impact to you, but good current events to be aware of
- County and City/Village now under new property tax cap that limits how much they can request in property taxes each year
- Previously subject to Lid on Restricted Funds, but not anymore
- “Property Tax Request Authority”:
  - Prior Year Property Tax Request plus allowances for growth, inflation, and “exceptions”
- Statutes 13-3401 - 13-3408

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## LB 650

- Community Colleges no longer subject to Joint Public Hearing and “Pink Postcard” requirements
- No changes to Counties, Cities, and School Districts

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## School District Property Tax Credit

- Tax Credit for school district taxes is now “front loaded” as a credit directly on the tax statement.
- So....
- Taxpayers no longer pay this and get a credit on their income taxes
- Paid out by State to Counties in two payments - January 31 and April 1 (same as “regular” tax credit” - include in February and May payment to the School.
- Collections at County will likely be lower in other months and higher in January and April
- This new credit is not in addition to your property tax request from the budget
  - Part comes from the local taxpayers, and now a bigger part comes from the State
  - This is why we do not budget to receive tax credits or Homestead Exemption separately

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## Budget Submission to APA

- Budgets must be submitted to County Clerks, State Auditor and NDE
- Submit online through [auditors.nebraska.gov](http://auditors.nebraska.gov) (preferred)
  - Click "Submit your Audit or Budget" on the left hand side of homepage
  - Will receive confirmation of receipt
- Mail
  - Auditor of Public Accounts
  - PO Box 98917
  - Lincoln, NE 68509

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## Common Issues during Budget Reviews

- All required documentation not submitted
  - LC-2 printout
  - Special Grant Funds List
  - School Board minutes approving budget
  - Proof of Publication
  - Certification of Taxable Valuation from County Assessor(s)
- Beginning Balances do not agree to Prior Year Ending Balances, or audit report, or AFR

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## How to avoid hearing from APA

- Complete "Checklist" tab in budget forms
- This mirrors, pretty closely, the checklist our staff completes during our budget review
- Assume "No news is good news"
  - APA will only contact you if issues are identified during our budget review
  - We will not contact you saying no issues noted and budget accepted

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## Adopted Budget Different than Publication

Statute 13-506

If budget adopted is different than what was published, need to publish a summary in same manner as original publication within 20 days after adoption

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## Budget Amendments

- Amendments must be made prior to end of the fiscal year
- Must file amendment with State Auditor, NDE, and County Clerks
- Example and instructions can be found on State Auditor website
- Required to submit:
  - Pages of Budget that changed; do not need complete budget
  - Board Minutes approving amendment
  - Proof of Publication for Amendment Hearing

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## Audit Reports

- Audit Reports due to State Auditor by November 5<sup>th</sup>
  - Can submit online through <https://web.auditor.nd.gov> (preferred method)
  - Or mail hardcopy
- Penalty for filing audit report late
  - *If a political subdivision required to file a report with the Auditor of Public Accounts fails to file such report by the applicable due date, the Auditor of Public Accounts may assess the political subdivision a late fee of twenty dollars per day for each calendar day the required report remains not filed. ... The total late fee assessed...shall not exceed two thousand dollars per filing.*
- Please keep us informed if report is looking like it will be late
  - We will want to know reason for the delay

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## Questions?

### Nebraska Auditor of Public Accounts

Jeff Schreier - Audit Manager, Budget Review Coordinator

402.471.2111

Jeff.Schreier@nebraska.gov

auditors.nebraska.gov

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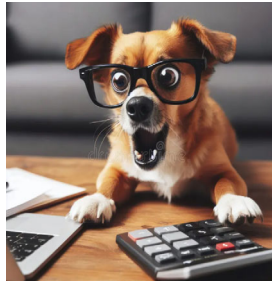
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## School District Budget

Stephanie DeGroot



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## Budgeting School District

### Budgeting (School District)

#### Budget Factors Certification

- 2025/26 School Year
- Prior to 2025/26

#### 2025/26 Budget/LC-2 Forms & Related Materials

- School District Budget Form & Instructions (from the Auditor of Public Accounts website) (available by June)
- LC-2 (Partial) (available by June)
- LC-2 Instructions (available by June)
- Budget Test (available by June)
- Budget Timeline 
- Checklist/What to file
- Expenditure Exclusions Requiring State Board Approval (pending Board Approval at the June meeting)
- Filing Deadlines for Expenditure Exclusions
- Special Grant Fund LC-2 (pending Board Approval at the June meeting)
- Template Letters for Expenditure Exclusions
  - 2024/25 Early Childhood Education Grants Exclusion for 2025/26 (available by June)
  - Retirement Contribution Increase Exclusion
  - Voluntary Termination Exclusion

<https://www.education.ne.gov/fos/budgeting-school-district/>

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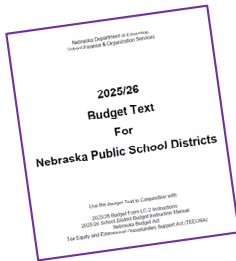
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### Budget Text Document



- Explanation of budget terms
- Taxing fund description
- Levy detail
- Access to unused budget authority
- Levy and expenditure exclusions
- Procedures for a holding special election
  - Levy override
  - Exceed budget authority

<https://www.education.ne.gov/fos/budgeting-school-district/>

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### Budget Instruction Manual



- Instruction manual for Budget Documents
- In-depth statute reference
- Updates each year to incorporate Legislative changes

[https://auditors.nebraska.gov/Budget\\_Info.html](https://auditors.nebraska.gov/Budget_Info.html)

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### School District Budget Cycle



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### Preparing District Budget



**No Standard Method**

- \* Evaluate district needs & limitations
- \* What are your board's goals?
- \* Review prior year budget and audit trends
- \* Necessary Cash Reserve
- \* Certified Budget Authority
- \* Property Tax Authority
- \* Budget to a specific levy amount
  - \* Board may determine maximum levy amount
  - \* Do you have bond or building projects?
- \* Seek guidance from out-going Supt., NCSA mentor, and NDE team
- \* Review **Budget Text and APA Instruction Manual**

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### General Fund Disbursements

*Things to consider when planning:*

- \*Build in percentage increase for salary & benefits
- \*Consider the unexpected situations (SPED)
  - \*What if you had to hire another teacher?
  - \*What if you had to buy another vehicle?
- \*Instructional materials
- \*New computers or tablets
- \*Building & grounds maintenance
  - \*New mower
  - \*Sprinkler repairs
- \*Pupil Transportation:
  - \*Repair & maintenance
  - \*New tires
  - \*New Van

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### General Fund Revenue Sources

Local/County 52%	State 39%	Federal 8%	Non-Revenue less than 1%
<ul style="list-style-type: none"><li>* Property Taxes</li><li>* Motor Vehicle Taxes</li><li>* Interest</li><li>* Fines &amp; Licenses</li></ul>	<ul style="list-style-type: none"><li>* State Aid</li><li>* State Grants</li><li>* Apportionment</li><li>* SPED Reimbursement</li></ul>	<ul style="list-style-type: none"><li>* Title Grants</li><li>* IDEA Grants</li><li>* ESSER</li><li>* Medicaid</li></ul>	<ul style="list-style-type: none"><li>* Loans</li><li>* Sale of property</li><li>* Insurance proceeds</li><li>* Transfers from other funds</li></ul>

\*Data source for percentages from 2023/24 State AFR

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## Certified Budget Authority

2020-21 BUDGET INFORMATION

**2020-21 BUDGET AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION**

COUNTY: **BUYALDO**  
COUNTY SECTOR: **RESIDENTIAL**  
DISTRICT NAME: **ELI-EDGEMO PUBLIC SCHOOLS**

Certified Authority	2020-21 FY	Permitted Needs
Allowable Reserve Percentage	45%	
Access to Prior Year's Unused Budget Authority	\$0	

**Certified Budget Authority**  
Certified Budget Authority is calculated from base. The greater of the Budget Base Calculation, the Student Growth Calculation, or the Student Growth and Allowable Reserve Calculation Certified Budget Authority.

**Student Growth Calculation: (200P) - (SPED) - (SPED) - (200A) + (200B)**

Student Growth Adjustment: (200P)	(SPED) - (SPED) + (200A) + (200B) + (200C)	Formal Needs Calculation: (200P) + (200C) - (200A) - (200B)	Base Needs
200P	200P - (200P) = 0	200P	200P
200C	200C	200C	200C
200A	200A	200A	200A
200B	200B	200B	200B
200C	200C	200C	200C
200A	200A	200A	200A
200B	200B	200B	200B
200C	200C	200C	200C
200A	200A	200A	200A
200B	200B	200B	200B
200C	200C	200C	200C
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200B	200B	200B	200B
200C	200C	200C	200C
200A	200A	200A	200A
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200C	200C	200C	200C
200A	200A	200A	200A
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200A	200A	200A	200A
200B	200B	200B	200B
200C	200C	200C	200C
200A	200A	200A	200A
200B	200B	200B	200B
200C	200C	200C	200C
200A	200A	200A	200A
200B	200B	200B	200B
200C	200C	200C	200C
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200C	200C	200C	200C
200A	200A	200A	200A
200B	200B	200B	200B
200C	200C	200C	200C
200A	200A	200A	200A
200B	200B	200B	200B
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200B	200B	200B	200B
200C	200C	200C	

[illegible][illegible][illegible]

**Total Allowable Reserves**

- \*Budgeting tool to help with cash flow
- \*Not cash in the bank
- \*Data entered in budget worksheets
- \*Auto populates into LC-2
- \*Total cannot exceed allowable amount (Budget Authority Certification)

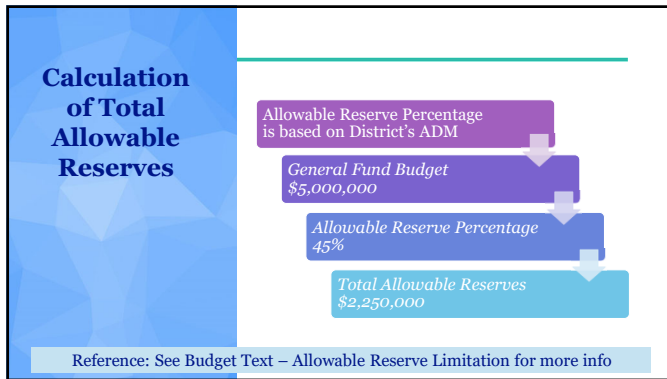
A pie chart illustrating the distribution of Total Allowable Reserves. The chart is divided into three equal segments, each representing one-third of the total. The top-right segment is purple and labeled 'Employee Benefit Fund Necessary Cash Reserve'. The bottom segment is blue and labeled 'Depreciation Fund Necessary Cash Reserve'. The top-left segment is light blue and labeled 'General Fund Necessary Cash Reserve'.

Reserve Category	Proportion
Employee Benefit Fund Necessary Cash Reserve	1/3
General Fund Necessary Cash Reserve	1/3
Depreciation Fund Necessary Cash Reserve	1/3

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### Up Against Budget Authority?

Provisions in statute allow specific items to be outside of the General Fund expenditure limitation.

**Utilize Exclusions:**

- ✓ Special Grant Funds List
- ✓ Early Childhood
- ✓ Short Term Borrowing, etc.
- ✓ SPED
- ✓ General Fund Lid Exclusions
  - ✓ Retirement Contribution
  - ✓ Voluntary Termination

**If you have still exceeded certified budget authority:**

- Hold a public hearing
- Include ballot language stating access to expenditure exclusions
- Amount is approved for one fiscal year
- Must budget the total amount approved to carry over for future years.
- Becomes part of the base

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### Basic Data Input

**\*Enter estimated valuations (Update in August)**

**\*Enter prior year valuations & levy**

**\*Bond principal & interest Excluded in "Total of All Other Purposes"**

**\*Information will flow through to other budget pages**

**\*[https://auditors.nebraska.gov/Budget\\_Info.html](https://auditors.nebraska.gov/Budget_Info.html)**

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## General Fund Lid Exclusions Schedule A

SCHEDULE A GENERAL FUND LID EXCLUSIONS		County District #	_10_/_0009_
		Elm Creek Public Schools	
24			2024-2025 Amount Budgeted To Bond
25	Repairs to Infrastructure Damaged by a Natural Disaster (List repair)		
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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 13-011 to 13-013, that the governing body will meet on the day of 2025 at o'clock, at 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 statutory receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov/>

	Actual Disbursements & Transfers 2023-2024 (F)	Actual/Estimated Disbursements & Transfers 2024-2025 (F)	Budgeted Disbursements & Transfers 2025-2026 (F)	Necessary Cash Reserve (R)	Total Available Resources Excluding Property Taxes (R)	Total Personal and Real Property Tax Requirement (R)
General	\$ 5,297,124.00	\$ 5,674,487.00	\$ 6,539,361.00	\$ 900,000.00	\$ 3,440,318.00	\$ 4,039,377.00
Operation	\$ 5,185,000.00	\$ 5,560,000.00	\$ 6,420,243.00	\$ -	\$ 3,280,243.00	\$ 3,879,302.00
Employee Benefits	\$ -	\$ -	\$ 11,487.00	\$ -	\$ 11,487.00	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Admission	\$ 363,487.00	\$ 374,760.00	\$ 699,631.00	\$ -	\$ 699,631.00	\$ -
School Nutrition	\$ 279,207.00	\$ 280,216.00	\$ 499,000.00	\$ -	\$ 499,000.00	\$ -
Bond	\$ 799,307.00	\$ 809,230.00	\$ 1,549,418.00	\$ -	\$ 271,418.00	\$ 1,188,000.00
Special Building	\$ 7,399,796.00	\$ 9,989,397.00	\$ 3,638,356.00	\$ -	\$ 3,688,356.00	\$ 11,616.00
Overhead Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Underwriting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 14,095,655.00	\$ 9,241,400.00	\$ 18,073,376.00	\$ 900,000.00	\$ 9,649,393.00	\$ 6,377,761.00

Breakdown of Property Tax: 

2025-2026	2026-2027
1,188,000.00	1,188,000.00

Notice of Budget Hearing

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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, 2025 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	448,903,387	471,978,556	5%

	2024-2025 Budget Information				2025-2026 Budget Information				Change in Operating Budget	Change in Tax Rate
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	6,477,271.00	3,948,468.00	0.87407	0.83679	6,539,361.00	4,039,377.00	0.85639	-3%	1%	
Bond Funding K-12	1,513,000.00	904,405.00	0.201201	0.191620	1,548,418.00	1,188,000.00	0.251487	25%	2%	
Special Building Fund	4,695,961.00	82,828.00	0.018427	0.017549	3,638,356.00	151,516.00	0.032100	74%	-22%	
Total	12,677,232.00	4,935,701.00	1.098924	1.045747	11,724,073.00	5,377,791.00	1.136490	4%	-48%	

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Budget Fund Worksheets

Line	GENERAL FUND	Source	FY 2023-2024 Actual	FY 2024-2025 Budget	FY 2025-2026 Budget
1	Administrative & Support	10000	2,320,170.00	2,487,874.00	3,000,000.00
2	Capital Construction	20000	400,000.00	200,000.00	100,000.00
3	General Services - Supply	30000	187,484.00	204,906.00	200,000.00
4	General Services - Travel	40000	-	-	-
5	General Services - Other	50000	-	-	-
6	General Services - Other	60000	-	-	-
7	General Services - Other	70000	-	-	-
8	General Services - Other	80000	-	-	-
9	General Services - Other	90000	-	-	-
10	General Services - Other	10000	-	-	-
11	General Services - Other	11000	-	-	-
12	General Services - Other	12000	-	-	-
13	General Services - Other	13000	-	-	-
14	General Services - Other	14000	-	-	-
15	General Services - Other	15000	-	-	-
16	General Services - Other	16000	-	-	-
17	General Services - Other	17000	-	-	-
18	General Services - Other	18000	-	-	-
19	General Services - Other	19000	-	-	-
20	General Services - Other	20000	-	-	-
21	General Services - Other	21000	-	-	-
22	General Services - Other	22000	-	-	-
23	General Services - Other	23000	-	-	-
24	General Services - Other	24000	-	-	-
25	General Services - Other	25000	-	-	-
26	General Services - Other	26000	-	-	-
27	General Services - Other	27000	-	-	-
28	General Services - Other	28000	-	-	-
29	General Services - Other	29000	-	-	-
30	General Services - Other	30000	-	-	-
31	General Services - Other	31000	-	-	-
32	General Services - Other	32000	-	-	-
33	General Services - Other	33000	-	-	-
34	General Services - Other	34000	-	-	-
35	General Services - Other	35000	-	-	-
36	General Services - Other	36000	-	-	-
37	General Services - Other	37000	-	-	-
38	General Services - Other	38000	-	-	-
39	General Services - Other	39000	-	-	-
40	General Services - Other	40000	-	-	-
41	General Services - Other	41000	-	-	-
42	General Services - Other	42000	-	-	-
43	General Services - Other	43000	-	-	-
44	General Services - Other	44000	-	-	-
45	General Services - Other	45000	-	-	-
46	General Services - Other	46000	-	-	-
47	General Services - Other	47000	-	-	-
48	General Services - Other	48000	-	-	-
49	General Services - Other	49000	-	-	-
50	General Services - Other	50000	-	-	-

23/24 Audit

Current YTD Actual

Plan 25/26 Budget

Column D - Start by entering the Audit Information

Column E - Current YTD

Column F - 2025/26 Budget

Note - This is the data that will auto populate the first half of budget

Enter Necessary Cash Reserve Here

Ending cash balance, must match beginning cash balance in next column

36

## Budget Fund Worksheets – Cont.

1	State of Michigan	2024	2025	2026	2027
2	State of Michigan	2024	2025	2026	2027
3	State of Michigan	2024	2025	2026	2027
4	State of Michigan	2024	2025	2026	2027
5	State of Michigan	2024	2025	2026	2027
6	State of Michigan	2024	2025	2026	2027
7	State of Michigan	2024	2025	2026	2027
8	State of Michigan	2024	2025	2026	2027
9	State of Michigan	2024	2025	2026	2027
10	State of Michigan	2024	2025	2026	2027
11	State of Michigan	2024	2025	2026	2027
12	State of Michigan	2024	2025	2026	2027
13	State of Michigan	2024	2025	2026	2027
14	State of Michigan	2024	2025	2026	2027
15	State of Michigan	2024	2025	2026	2027
16	State of Michigan	2024	2025	2026	2027
17	State of Michigan	2024	2025	2026	2027
18	State of Michigan	2024	2025	2026	2027
19	State of Michigan	2024	2025	2026	2027
20	State of Michigan	2024	2025	2026	2027
21	State of Michigan	2024	2025	2026	2027
22	State of Michigan	2024	2025	2026	2027
23	State of Michigan	2024	2025	2026	2027
24	State of Michigan	2024	2025	2026	2027
25	State of Michigan	2024	2025	2026	2027
26	State of Michigan	2024	2025	2026	2027
27	State of Michigan	2024	2025	2026	2027
28	State of Michigan	2024	2025	2026	2027
29	State of Michigan	2024	2025	2026	2027
30	State of Michigan	2024	2025	2026	2027
31	State of Michigan	2024	2025	2026	2027
32	State of Michigan	2024	2025	2026	2027
33	State of Michigan	2024	2025	2026	2027
34	State of Michigan	2024	2025	2026	2027
35	State of Michigan	2024	2025	2026	2027
36	State of Michigan	2024	2025	2026	2027
37	State of Michigan	2024	2025	2026	2027
38	State of Michigan	2024	2025	2026	2027
39	State of Michigan	2024	2025	2026	2027
40	State of Michigan	2024	2025	2026	2027
41	State of Michigan	2024	2025	2026	2027
42	State of Michigan	2024	2025	2026	2027
43	State of Michigan	2024	2025	2026	2027
44	State of Michigan	2024	2025	2026	2027
45	State of Michigan	2024	2025	2026	2027
46	State of Michigan	2024	2025	2026	2027
47	State of Michigan	2024	2025	2026	2027
48	State of Michigan	2024	2025	2026	2027
49	State of Michigan	2024	2025	2026	2027
50	State of Michigan	2024	2025	2026	2027

Enter Property Tax Request  
Bottom of Page

Remember County Treasurer 1%

Revenue can be estimated  
Expenses need to be more  
accurate

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## Upload budget to the LC-2

\* Make sure to save budget & upload to  
LC-2 *often*

\* Verify budget is within  
\* Budget Authority  
\* Allowable Reserve Limits  
\* Levy Limits  
\* Property Tax Request

\* Unlimited uploads

\*\*\*Save, Save, Save

\* You must click save or the data will erase

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## Budget Data Entry Reminders



Enter the **correct State Aid** Amount from State Aid Certification Document



**Motor Vehicle Taxes** Enter similar \$ to previous year



**County Treasurer's Balance** Estimate from prior years



**Beginning and Ending Balances** Use actual balances from audit  
Second column of worksheet can be used to reach the desired levy

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## Calculations – For Fun...

### How to Calculate Levy?

(Total Tax Request ÷ Assessed Valuation) x 100 = Levy  
 (\$4,389,899 ÷ \$443,000,000) x 100 = .990948

### How Much Will My Levy Generate in Property Taxes?

(Levy x Valuation) ÷ 100 = Property Tax Request  
 (.990948 x \$443,000,000) = \$4,389,899

### Additional 1¢ in Levy Generates Additional Property Tax

Move decimal 4 spaces to the left on district valuation  
 \$443,000,000. valuation = \$44,300 additional pennies!



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## Current Year 2023/24 Budget Reminders

\*Review current budget to avoid overspending and to see if an amendment is required

\*If spending authority remains in General Fund, consider a transfer to other funds:

- ✓ Depreciation Fund
- ✓ Employee Benefit Fund
- ✓ School Nutrition Fund
- ✓ Activity Fund

\*Unspent General Funds will increase next year's available beginning balance. Put towards cash reserve.

Don't forget!

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## Need to Amend the Current Year's Budget?

### \*Per Statute must amend before overspending occurs

\*Required if ANY fund will exceed total budget of disbursements & transfers out

\*Hold Hearing and Approve by August 31

\*Total Requirements must equal Total Resources available

\*Property Tax request cannot change if Tax Levy has been set

### Required Action

- \*Hearing Notice To Amend
  - Budget as originally adopted
  - Proposed amended budget
  - Rationale for amending
  - Include statement "No impact to district tax levy"
- \*Documents to submit:
  - Proof of Publication
  - Board Minutes
  - Page 2 of Budget Document
- \*Submit documentation to:
  - State Auditor
  - County Clerk
  - NDE

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## Amending the LC2

\*LC-2 must be revised if these funds are amended:

- General Fund
- Depreciation Fund
- Employee Benefit Fund Cash Reserve

\*Make sure Allowable Reserves has not been exceeded

\*Upload to LC-2 before Board approves

\*Must contact NDE to unlock LC-2

<https://www.education.ne.gov/fos/process-for-amending-a-budget/>

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## Pupil Transportation Website

<https://www.education.ne.gov/fos/pupil-transportation/>

- ✓ New Pre-Trip Inspection Packet
- ✓ New Annual/80 Day Inspection Packet
- ✓ Admin Days; Drug & Alcohol Class  
\*Federal Requirement
- ✓ Keep Track of Mileage
- ✓ Join Quarterly Zoom Meeting
- ✓ Van Update – 10 Passenger Total  
(Including the Driver)



44

## What You Need To Look For On The Van:

45



**Contact Info:**  
**402-540-0649**  
**[stephanie.degroot@nebraska.gov](mailto:stephanie.degroot@nebraska.gov)**

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**Exclusions & LC-2**

**Kelsey Larsen**



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**General Fund Exclusions**

<b>Levy Exclusions</b>	<ul style="list-style-type: none"> <li>• Allows districts to levy more than the \$1.05 levy limit</li> <li>• Found on Budget Schedule B</li> <li>• No State Board approval needed</li> </ul>
<b>Expenditure Exclusions</b>	<ul style="list-style-type: none"> <li>• Allows districts to spend more than their Certified Budget authority</li> <li>• Most need State Board approval</li> </ul>

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General Fund Expenditure Exclusions

State Board approval is not required for:

- **Special Education Expenses**
  - Includes SPED Transportation and any SPED related student services (21XXs, excludes 219X's)
- **Special Grant Funds List**
  - List found in LC-2
  - Programs pre-approved each year by State Board, commonly used programs:

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority			
2025/26 General Fund Budget of Disbursements & Transfers	B-100		55,281,451
2025/26 Special Grant Funds List	B-110		3,055,368
2025/26 Special Education Budget of Disbursements & Transfers	B-120		12,100,000
2025/26 General Fund List Exclusions	B-130		849,240
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140		39,276,843
2025/26 Unused Budget Authority	B-150		0

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

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Supplemental Grants on the Special Grant List

Exclusions that need State Board approval:

- Insurance Settlements
- Inter-fund Loans
- Reimbursements for Wards of the Court
- Repayments to County Governments for Previous Overpayments
- Short Term Borrowing
- Grants from City or County Government
- Grants from Corporations, Foundations, or Other Private Interests

School Safety and Security Act Grant

Email exclusion requests to [kelsey.larsen@nebraska.gov](mailto:kelsey.larsen@nebraska.gov)  
\*Include district name & number, amount, & purpose\*

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Schedule A

Need Board Approval For:

- Repairs to Infrastructure
- Judgements
- Distance Education
- Voluntary Terminations
- Retirement Contributions
- Native American Impact Aid

Email Requests to: [kelsey.larsen@nebraska.gov](mailto:kelsey.larsen@nebraska.gov)

SCHEDULE A GENERAL FUND LID EXCLUSIONS		County District #	
1	2025-2026 Amount Requested To District		
1.1	Repairs to Infrastructure Damaged by a Natural Disaster (List repair)		
2			
2.1			
2.2			
3			
3.1			
3.2			
4			
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5.2			
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6.2			
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### Early Childhood Education Grant & New Elementary Site

#### Early Childhood Education Grant

- If 2025/26 is the first-year early childhood membership is included in the district's formula students, districts can request a General Fund expenditure exclusion for the amount equal to the 2024/25 Early Childhood Education Grant increased by the Basic Allowable Growth Rate (2.5%)
- State Board approval is needed
- Amount remains in the base for calculation of future budget authority

#### New Elementary Attendance Site(s)

- Must have already qualified for Elementary Site Allowance
- Exclusion is for costs related to first year of operation
- Salaries, Utilities, Building Maintenance



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### Retirement Contribution Increase

This exclusion allows districts to exceed their expenditure limitation by a specific dollar amount, not to exceed the difference between the employer's contribution rate and the budgeted amount of employee salaries.

**\*\*\*New for 2025-26\*\*\***  
2024-25 can be included in your exclusion request for 2025-26 & 2026-27.

**\*\*Note\*\***  
- 2024-25 Contribution Increase: 9.88%  
- 2025-26 Contribution Increase: 8.08%

#### Retirement Contribution Increase Exclusion Template Information

Pursuant to 79-1028.01 (2)(c) & (d)

(i) For school fiscal years 2025-26 and 2026-27, the amount of the expenditures described in subsection (1) (c) & (d) of this section for school fiscal year 2024-25 may be carried over and included in the budget authority for the general fund budget of expenditures for school fiscal years 2025-26 and 2026-27

**Note:** For the 2025-26 school year, you may include 2024-25's Retirement Contribution Increase amount in your request. Please complete both tabs as needed.

(List Name of School District and County-District Number)

Total total amount requested for the Retirement Contribution Increase Exclusion:

Note: This amount should be entered on Schedule A of the 2025-26 School District Budget Form & it will then automatically upload to the 2025-26 LC-2, Item B-120. (This amount will populate from Tab 2 & Tab 3)

Email the completed document to kelsey.larsen@nebraska.gov for State Board Approval.

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### Requesting State Board Approval



Exclusion templates are available in the budget section of NDE's Finance and Organizational Services website <https://www.education.ne.gov/FOS/>



Can include exclusion requests in budget planning before State Board approval has been posted



Send requests to NDE via email [kelsey.larsen@nebraska.gov](mailto:kelsey.larsen@nebraska.gov)

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## LC-2

- Located in the NDE Portal
- Will receive a new activation code each year
- New Superintendent this year?
  - Register in NDE Portal
- Instructions can be found on NDE's Financial and Organizational Services website:  
<https://www.education.ne.gov/FOS/> (Budget Documents)
- Budget Form (Excel format)
  - Upload into the LC-2, it will auto populate

For questions about the NDE Portal or submitting data online,  
contact the NDE Service Desk at [NDE.ServiceDesk@Nebraska.gov](mailto:NDE.ServiceDesk@Nebraska.gov)

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## Purpose of the LC-2

- Confirms that the budget is in compliance, and it does not exceed limitations
- Error messages appear if limitations are exceeded
- Special Grant Funds
- Calculates Unused Budget Authority, the goal is \$0

2025/26 Section B: General Fund Budget of Disbursements & Transfers			
End Unused Budget Authority			
2025/26 General Fund Budget of Disbursements & Transfers	B-100		55,281,451
2025/26 Special Grant Funds List	B-110		3,055,368
2025/26 Special Education Budget of Disbursements & Transfers	B-120		12,100,000
2025/26 General Fund List Exclusions	B-130		849,240
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140		39,276,843
2025/26 Unused Budget Authority	B-150		0
Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.			
Total Unused Budget Authority			
2024/25 Total Unused Budget Authority	B-160		50,362,183
2025/26 General Fund Expenditure Growth	B-162		0
Adjusted Unused Budget Authority	B-165		50,362,183
2025/26 Unused Budget Authority	B-170		0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175		50,362,183

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## LC-2 Access & Unused Budget Authority

2025/26 Section A: Calculation of Total Allowable Budget Authority			
Certified Budget Authority	A-101		39,276,843
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$0]	A-355		0
Total Adjusted Budget Authority	A-361		39,276,843
Total Allowable Budget Authority	A-780		39,276,843

- Amount listed is lesser of 2% of the prior year's adjusted General Fund expenditures or the prior year's total Unused Budget Authority
- Provides additional Budget Authority for 2025/26

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## Election for Additional Budget Authority

If the answer is "YES"

Additional Budget Authority Approved by Patron	
Did you hold a successful special election for additional BUDGET Authority? (Not a levy override)	B-180 <input checked="" type="radio"/> Yes <input type="radio"/> No
List the Total Budget Authority INCREASE approved by the voters in the special election	B-310 <input type="text" value="250,000"/>

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## Levy Override

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 checked="" type="radio"/> Yes <input type="radio"/> No
Total property tax levy approved by the Patrons in excess of the Statutory Levy Limit of \$1.05	B-420 <input type="text" value="25"/>
Number of years the Levy Override will be in effect. (Must between 1 and 5)	B-440 <input type="text" value="50"/>
What was the first year this Levy Override was in effect? - YYYY	B-460 <input type="text" value="2025"/>
What year will this Levy Override will expire? - YYYY	B-480 <input type="text" value="2030"/>

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## Section D – Property Tax Authority

- Certified Assessed Valuation & Property Tax Request will pre-populate when the budget document is uploaded
- If YES on additional authority the maximum amount allowed will be displayed.
- The actual value approved will need to be entered in D-140
- D-180 will calculate Total Property Tax Authority Amount Allowed
- Total Property Tax Reduced as a result of increased SPED & Foundation Aid in D-310
- Always "Recalculate" and "Save"

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 checked="" type="radio"/> Yes <input type="radio"/> No
Certified Assessed Valuation:	B-400 450,000,000
2024/25 Section D - Property Tax Request Authority	
2024/25 Property Tax Request Authority	D-110 4,100,000
Did 10% 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-140 4,100,000
Enter the amount approved by the School Board:	D-140 0
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-130 <input checked="" type="radio"/> Yes <input type="radio"/> No
Additional Property Tax Authority due to successful levy override (Calculation of B-400 multiplied by certified assessed valuation least amount)	D-110 0
Total Property Tax Authority allowed	D-140 4,100,000
2024/25 Property Tax Request General Fund	
2024/25 Property Tax Request General Fund	D-110 4,100,000
2024/25 Property Tax Request Special Authority Fund	D-110 75,707
2024/25 Total Property Tax Request	D-110 4,175,707
2024/25 Unreduced Property Tax Request Authority	D-110 274,405
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310 0
Recalculate (C2) after making changes to individual fees (Fees not saved)	
Save a copy of this (C2) without submitting to HSE (Save before moving to another page)	
Submit completed (C2) to HSE	
You can adjust your Budget Documentation on the next screen	
Cancel or proceed (Submit) will not be available for HSE	

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### LC-2 Error Messages

Budget Authority  
Exceeded

Allowable  
Reserves  
Exceeded

Levy  
Information/Dates  
Do Not Match

Property Tax  
Authority Exceeded

**\*\*LC-2 cannot be submitted with error messages\*\***

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### LC-2 Tips & Tricks

Utilize the LC-2 while working on your budget  
Unlimited uploads to check status of limitations

Remember to "Recalculate" & "Save" often

Remember to "Save" Special Grant Funds list before  
returning to the LC-2

Make sure to upload documents in PDF format after  
District Approval

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### Budget Checklist

- Expenditure exclusion requests sent in?
- Utilize the LC-2 while working on budget
- Is the budget within spending, levy & property tax limits?
- Does the LC-2 & budget match?
- Is a Joint Public Hearing required?
- Does hearing notice match the budget document?

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## Budget Check List Continued

- Publish hearing notices?
- Confirm Hearing Notices were published in newspaper
- Reserve adequate time for public comment at budget hearing
- Submit the budget documents to NDE, APA, County Clerks by September 30
- Submit the Property Tax Resolution to the County by October 15

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## How to Submit Budget Documents to NDE



LC-2 Upload Feature appears after clicking "District Approval"



Review Checklist, PDF listed items and upload through the LC-2  
• Upload as a single PDF



Do not mail in budget documents



Confirmation emails sent when:  
• District admin approves budget  
• PDF documents are uploaded  
• NDE approves LC-2 and budget documents

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## State Aid and Other Related Topics

Michelle Cartwright



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## STATE AID CERTIFICATION FORM

Released by March 1

NEBRASKA DEPARTMENT OF EDUCATION SCHOOL FINANCE & ORGANIZATION SERVICES 2025 STATE AID CERTIFICATION NEBRASKA PUBLIC SCHOOLS (2025-26)			
<b>FORMULA STUDENT CALCULATION</b>			
Full Membership	3,281	Contracted Out	Formula Student
ADA Adjustment	0	ADA Rate	1,294.23
Early Childhood (ED)	0	ADA Rate	1,294.23
Total Formula Students	3,281		
<b>FORMULA NEEDS CALCULATION</b>			
Basic Funding	33,581,234		
Poverty Allowance	4,205,144		
Local Equity Proficiency Allowance	1,474,184		
Public School & Program Allowance	60,512		
Summer School Allowance	6,581,893		
Special Needs Allowance	185,745		
Transportation Allowance	42,222		
Disability Education & Telecommunications Allowance	245,375		
Non-School Expenses	0		
Student On-Road Adjustment	0		
Community Advancement Plan Adjustment	0		
Student On-Campus Adjustment/Correction	0		
Poverty Allowance Correction	0		
Non-Qualified LEP Adjustment	48,638,477		
Total Formula Needs	95,142,945		
<b>FORMULA RESOURCES CALCULATION</b>			
Yield From Local Offer Rate	17,852,893		
Net Capital Funding	1,765,284,745		
Allocated Income Tax Funds	9,272,354		
Other Adult Receipts	2,059,540		
Foundation Aid Included in Resources	35,149,540		
Total Formula Resources	18,951,832		
<b>STATE AID CALCULATION</b>			
Equalization Aid	18,951,832		
1960-1961 Funding	989,112		
Community Advancement Plan Aid	2,059,540		
Foundation Aid Included in Resources	1,071,288		
Total State Aid Calculation	21,171,772		
Plus Year 2025/26 State Aid Correction	45,333		
Total State Aid	21,217,105		
Certification Adjustment from state aid to 2025/26			

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## TEEOSA Document

Nebraska Department of Education School Finance & Organization Services

**Tax Equity and Educational Opportunities Support Act  
(TEEOSA)**  
Certification of 2025/26 State Aid

This Document Contains:  
2025/26 TEEOSA Component Chart

**Section I.**  
2025/26 State Aid Component Descriptions & Concept Summary

**Section II.**  
2025/26 State Aid Calculation Codes & Data Sources

February 27, 2025

**Decodes**  
the components of  
Equalization Aid

**Resource**  
for more detailed  
information

**Available**  
on NDE's website

<https://www.education.ne.gov/fos/state-aid/>

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## TEEOSA FAQ Document

For those  
NOT so really  
'dumb'  
questions....

- What are Formula Students?
- How are Needs determined?
- How is Poverty Allowance determined?
- What is Foundation Aid?
- What is Equalization Aid?
- How is Total State Aid determined?

<https://www.education.ne.gov/fos/state-aid/>

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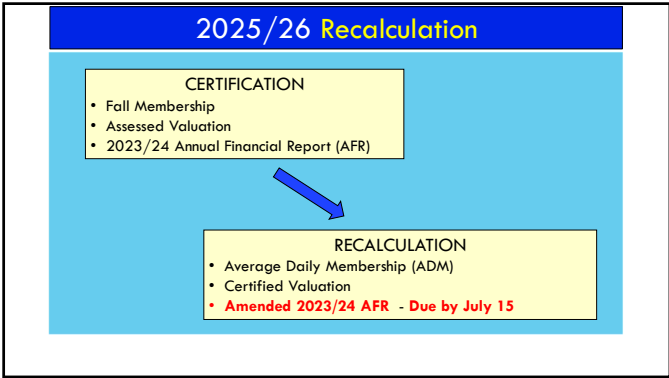
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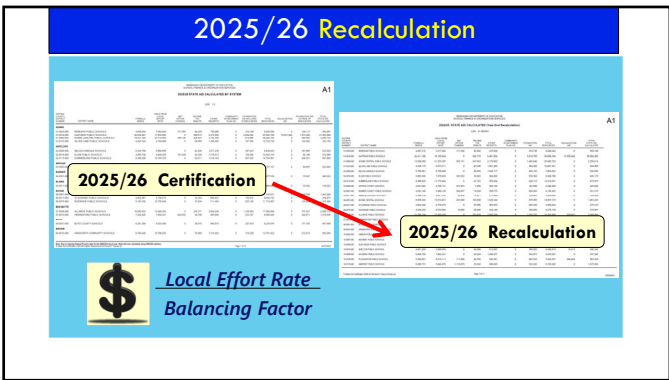
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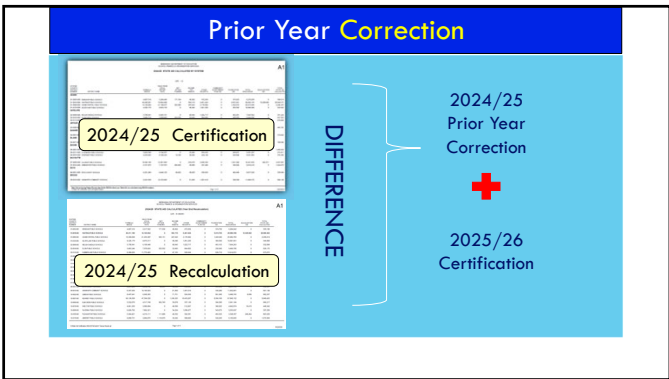
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### PRIOR YEAR CORRECTION

Included on State Aid Certification Form

**Positive Correction**

- Lump-Sum Payment
  - On or before July 15 NDE will notify district
  - Over \$1000 can be paid in September if requested
  - Under \$1000 is automatically paid without a request
  - If a district does not request, it will be included in the 10 monthly installments

STATE AID CALCULATION	
Equalization Aid	16,251,602
Net Option Funding	0
Allocated Income Tax Funds	569,875
Community Achievement Plan Aid	2,950,345
Foundation Aid Included in Resources	1,973,298
Foundation Aid Outside of Resources	17,361,140
Total State Aid Calculated	83,325
Prior Year (2024-25) State Aid Correction	15,688,475
<b>Total State Aid</b>	0
Carryover Adjustment from years prior to 2020/26	

**Negative Correction**

STATE AID CALCULATION	
Equalization Aid	0
Net Option Funding	171,360
Allocated Income Tax Funds	48,326
Community Achievement Plan Aid	0
Foundation Aid Included in Resources	210,089
Foundation Aid Outside of Resources	180,113
Total State Aid Calculated	584,987
Prior Year (2024-25) State Aid Correction	0
<b>Total State Aid</b>	870,688
Carryover Adjustment from years prior to 2020/26	

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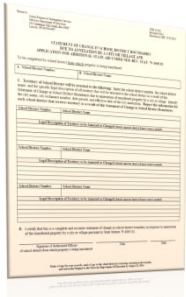
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### Statement of Change in School District Boundaries due to Annexation by a City or Village



- Form available upon request
- Due August 20
- Contact:  

Michelle Cartwright  
Director of School Finance  
michelle.cartwright@nebraska.gov  
402-540-0867

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### NDE Portal

#### Legacy Portal



#### New Portal



**Which Portal do I use?**

For further questions please contact NDE Service Desk: NDE.ServiceDesk@nebraska.gov

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**Collections**

**Due**

**Now**

**Portal under Collections:**

- Pupil Transportation Report (6/15, audit window 6/30)
- Enrollment Option Rejection Report (6/30, audit 7/15)

**Portal under CDC:**

- Days in Session/Instructional Program Hours (6/15, audit window 6/30)
- Superintendent Pay Transparency Act (on or before 9/1, or if any updates)

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**Superintendency Pay Transparency Act**

**Timeline required by statute**

**On or before August 1:** Submit entire approved contract (pdf) in Portal Collection

**September 30:** Complete Schedule D in the District Budget, submit in LC-2

**October 1:** Withholding state & local funds started for schools not submitting superintendent contract through NDE Portal (CDC)

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**Upcoming**

**Collections**

**NEW - TEEOSA State Aid Collection**

- Assessed Valuation and Levies
- Elementary Site Allowance
- Estimated Expenditures for Poverty and LEP
- Student Growth Adjustment
- Summer School Student Unit
- Two-Year New School Adjustment Application

**Other:**

- PK Instructional Program Hours/K Program

\*\*All Due by October 15 each year

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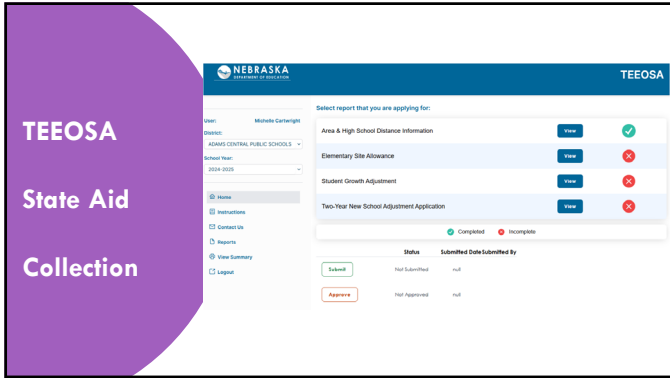
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### LEP & Poverty Expenditure Requirement

#### 2024/25 Expenditures

- 117.65% level of Expenditures
- Reports posted identifying required level
- Coding for 24/25 AFR

#### 2026/27 Expenditures

- Report this fall
  - Sept 1 – Oct 15
- CDC Collection – Estimated Expenditures for LEP and Poverty

<https://www.education.ne.gov/fos/poverty-allowance-expenditure-requirement/>  
<https://www.education.ne.gov/fos/lep-allowance-expenditure-requirement/>

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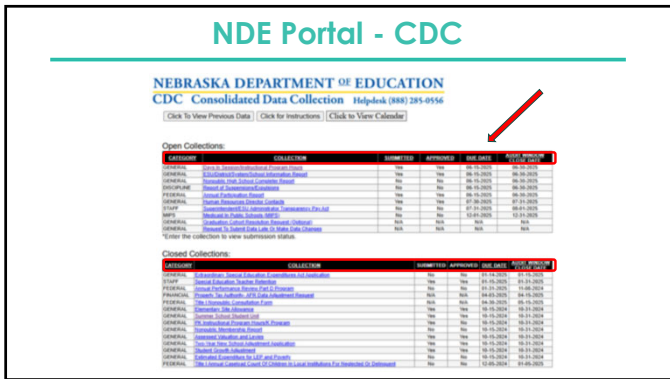
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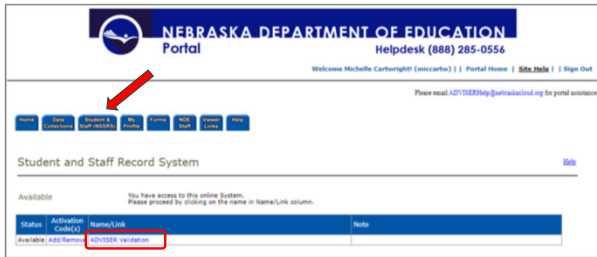
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## NDE Portal - ADVISER



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## ADVISER- School Finance Review

Information is received nightly from districts Student Information System (SIS).

Reports from SIS and ADVISOR should be reviewed for discrepancies.

Reach out to Service Desk if issues noted for assistance.

### ADVISER Reports used for TEEOSA

- Average Daily Membership (ADM)
- Fall Membership (October 1<sup>st</sup>)
- Option In/Out
- Contracted Students
- Qualified Early Childhood
- Limited English Proficient (LEP)

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## Fall Membership Reporting

- Section 79-528:
  - Fall school district membership reported as of October 1
- Section 79-1003:
  - Qualified early childhood education fall membership reported as of October 1

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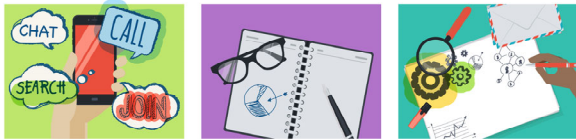
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## ANNUAL FINANCIAL REPORT (AFR)

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**AFR  
Submission  
Due:  
November 1**

**Audit Due:  
November 5**

AFR System Opens October 1

Utilize the AFR Summary Report to confirm  
financial information aligns with audit

Financial Info submitted **must** align with audit  
– request *prelim info* from auditor

Notification to district to  
adjust/correct info

Financial Information must be  
uploaded again

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## AFR - RESOURCES

- Updated 2024/25 USER's Manual and Master Code List are available
  - Released May 2025
  - Updates with code changes
- AFR Upload Test Site
  - Test your upload file NOW
  - Identifies codes that are not available



<https://www.education.ne.gov/tos/annual-financial-report-school-district/>

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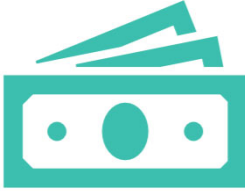
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## AFR Coding Notes

- All costs associated with professional development should be coded to 330 EMPLOYEE TRAINING & DEVELOPMENTAL SERVICES
  - Includes travel related expenses to attend the professional development
- 600's vs 700's Capital Exp
  - Federal guidelines changed the threshold from \$5,000 to \$10,000 for 24/25 fiscal year.
  - Follow district policy
  - State Funds \$5000 / Federal \$10,000

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## Amendments – Common Reasons

- SPED –
  - Maintenance of Effort
    - Coding SPED costs to regular education (1100's)
  - Final Financial Report
    - Requesting more reimbursement than what is coded to reimbursable accounts on the AFR
- Coding more SPED expenditures to Federal Acts than Revenue
  - Decreases reimbursement from the State
  - Make sure costs for SPED for birth – Pre-K is coded to IDEA
    - No state reimbursement for birth – Pre-K

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## Allocating District Expenses

- School level allocations
  - District determines amount for each school
  - Account reported with school number (12-0125-**003**)
  - More accurate information
- NDE automatically allocates by ADM if reported with district number (12-0125-000)
  - Districts can change NDE allocations if not appropriate
  - No more than 50% can be coded to the District level



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**NEBRASKA**  
DEPARTMENT OF EDUCATION

**Annual Financial Report**  
[Home](#)

**School District Annual Financial Report**  
2023/24  

District Number: 27-0001-000  
District Name: FREEMONT PUBLIC SCHOOLS  
District Phone: (402)277-3000

[Home Page](#)

Step

Status

Link

AFR Upload

Complete

[Re-Upload AFR](#)

Building/Contents values

Complete

[Enter Building/Contents](#)

Beginning/Ending Balances

Not Started

[Enter Beg/End Balances](#)

Reports

Not Started

Verifications

Not Started

Validations, Errors and Warnings

Not Started

Final AFR Review before submission

Not Started

District Approval of AFR

Not Started

Print AFR

Not Available

Upload Audit and related documents

Not Uploaded

Don't wait – do these steps even before you get the audit. Review and make updates as needed.

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### Value of Building & Contents

Included in Per Pupil Cost Calculations

- 3% of Total Value of Building & Contents

Enter Value of Building & Contents by District and by School

District includes all facilities other than actual school instructional buildings

- Bus Barn
- Administration Building – if separate
- Athletic Fields

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## Report Display Page

**School District Annual Financial Report**  
2023/24  

District Number: 05-0148-002  
District Name: MALCOLM PUBLIC SCHOOLS  
District Phone: (402)765-2551

**AFR Upload File Reports**  
[Return to Home Page](#)

Please choose a Fund...  
[View District](#)  
[District Reports](#)  
[District Documents](#)

Please choose a School...  
[View Single School by Fund](#)  
[Building/Contents Analysis](#)  
[Per Pupil Cost Report](#)

[Building & Contents Interest Encumbrances](#)  
[Building and Contents](#)  
[District Beginning Ending Balances](#)  
[District Per Pupil Cost Report](#)  
[Per Pupil Costs Detail](#)  
[Summary of District Funds AFR Summary](#)  
[District Per Pupil Cost Report](#)  
[Reports](#)  
[Export Details](#)

**Highlighted Reports**

- SPED Expenses Qualifying for State Reimbursement (FFR eligible) and MOE Qualifying expenditures
- AFR Summary – used for AFR to Audit Comparison
- NEP Per Pupil Cost (PPC) Report
- Export Details – used for completing amendment

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**District Audits**

Based on district level transactions

- Need some testing on expense allocations
- **REQUIRES** the following statement: A sample of expense allocations were tested verifying appropriate allocating to the school building level.

Supplemental Schedule in specific format and order:

- Functions
- Fund Totals
- Fund Beginning & Ending Balances
- Account codes listed in ALL funds

Single Audit Threshold for 24/25 fiscal year is now \$1 million.

*Verify financial info matches district audit when uploaded into NDE Financial Data Reporting System*

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**CAUTION**

**01**

DISTRICTS MUST HAVE INDIVIDUAL CAPABLE OF OVERSEEING FINANCIAL STATEMENT PREPARATION

**02**

IF NO ONE CAPABLE OF OVERSEEING FINANCIAL STATEMENT PREPARATION

**03**

SEPARATE FIRM MUST PREPARE THE FINANCIAL STATEMENT

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**ADM/ADA Testing**



Student Attendance Summary (SAS) report – student level data to verify ADM/ADA in ADVISER

**ADM Testing**

- Verify sample of students from SAS report to student files

**ADA Testing**

- Verify to school district attendance report in their student information system

- If variances are noted by auditor district must submit response to NDE with reason for variances noted and action plan to resolve
- Contact ADVISER Service Desk for assistance with variances

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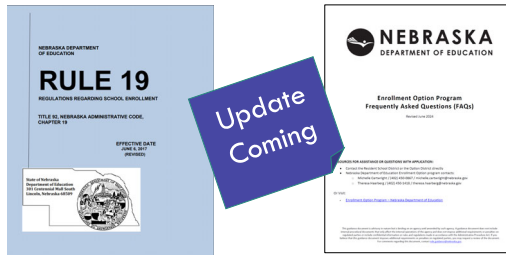
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## Enrollment Option Program



<https://www.education.ne.gov/fos/enrollment-option-application-instructions-faqs/>

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## Enrollment Option Application

- Application/FAQ's
- Use most current version
- Spanish version available
- Districts retain application until student graduates or reaches age 21
- Program Contacts:
  - Kelsey Larsen  
• [kelsey.larsen@nebraska.gov](mailto:kelsey.larsen@nebraska.gov) or 402.450.1418
  - Michelle Cartwright  
• [michelle.cartwright@nebraska.gov](mailto:michelle.cartwright@nebraska.gov) or 402.450.0867

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## Enrollment Option – Reminders

### Effective July 19<sup>th</sup>, 2024

- A student may option once during elementary school, once during middle school or junior high school, and once during high school for a total of three times.
- If option started in elementary may seek a new option in middle/Jr high
- Exceptions still available



### Legislature Reporting Requirement

- Collection open \*June 1 - June 30\*
- Reporting for June 1 through May 31

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# 2025 School Finance Legislation

Bryce Wilson – Finance Officer NDE

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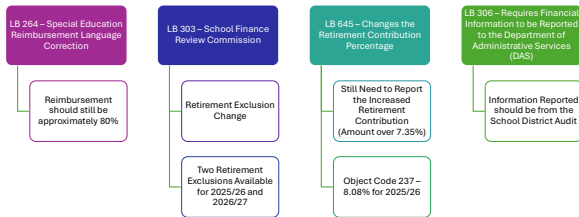
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## Legislative Changes - 2025



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## School Tax Credit

- Replaces the income tax credit individuals received on taxes paid to school districts
- Instead of receiving half of the 2024 tax request in September of 2025 the State paid the credit portion in two payments
  - On or before Jan 1<sup>st</sup>
  - On or before April 1<sup>st</sup>
- Impacts
  - Higher cash balances now and likely at year end (8/31/25)
  - Lower September/October tax draws
  - One year (2024/25) fiscal revenue increase due to the timing of the new payments

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## Property Tax Authority

Creates a third mechanism for limiting school district taxation

- Levy lid
- Spending lid/budget authority
- Property Tax Authority – *May be the most important for most districts when forecasting future years budgets.*

Functionally it's a Revenue Lid not a Property Tax Lid

- Applies to General Fund and Special Building Fund ONLY.

Allows for revenue growth each year

- 3% for all districts
- Membership growth – K-12 fall membership
- Poverty growth – Direct Cert Medicaid Free and SNAP
- LEP growth – LEP students used for TEEOSA Calc

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## Property Tax Authority Certification Document

New for 2025/26

Total Certified Property Tax Request Authority	\$19,251,536
Additional Base Growth % Allowed with Board Approval	3 %
Additional Property Tax Request Authority Allowed with Board Approval	\$2,375,454
Maximum Certified Property Tax Request Authority Including Board Approved Amount	\$21,627,023
<b>SECTION A: TOTAL BASE REVENUE CALCULATION</b>	
2024/25 Property Tax	\$17,679,882
2023/24 Other Non-Property Tax	\$3,284,569
2023/24 SPED	\$8,893,197
2024/25 TEEOSA	\$23,548,968
<b>TOTAL BASE REVENUE CALCULATION</b>	\$44,406,616
<b>SECTION B: TOTAL BASE GROWTH PERCENTAGE</b>	
Base Growth	3.0000 %
Membership Growth	0.0000 %
LEP Growth	0.1716 %
Poverty Growth	0.0000 %
<b>TOTAL BASE GROWTH RATE PERCENTAGE</b>	3.1716 %
<b>SECTION C: TOTAL CALCULATED REVENUE CAP FOR 2025/26</b>	
(Section A Total + Section B Total)	<b>TOTAL REVENUE CAP</b>
	\$46,871,719
<b>SECTION D: TOTAL PROPERTY TAX REQUEST AUTHORITY FOR 2025/26</b>	
(Section C Total Revenue Cap minus sum of items listed in this section)	
2023/24 Other Non-Property Tax (2024/25)	\$3,284,569
2024/25 SPED (2024/25)	\$8,893,197
2024/25 TEEOSA (2024/25)	\$23,548,968
2024/25 Unused Property Tax Authority (2025)	\$1,302,449
<b>TOTAL CERTIFIED PROPERTY TAX REQUEST AUTHORITY</b>	<b>\$19,251,536</b>
<b>SECTION E: (3) ADDITIONAL BOARD APPROVAL INFORMATION</b>	
Additional Base Growth % Allowed with Board Approval	3 %
Additional Property Tax Authority Allowed with Board Approval	\$2,375,454
<b>AL MAXIMUM CERTIFIED PROPERTY TAX REQUEST AUTHORITY INCLUDING BOARD APPROVAL</b>	<b>\$21,627,023</b>

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## 2024/25 Budget Process – Property Tax Authority

### LC-2 Calculation

<b>Levy Override Approved by Patron</b>	
Do you hold a successful election of your patrons for a levy override that applies to the current year?	B-409 <input type="radio"/> Yes <input checked="" type="radio"/> No
Certified Assessed Valuation	B-406 <input type="text" value="0"/>
<b>2023/24 Section D: Property Tax Request Authority</b>	
2023/24 Property Tax Request Authority	D-116 <input type="text" value="2,540,170"/>
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-124 <input type="text" value="258,973"/>
List the additional increase approved by the School Board.	D-146 <input type="text" value="308,077"/>
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-158 <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-176 <input type="text" value="3"/>
Total Property Tax Authority Allowed	D-184 <input type="text" value="3,856,253"/>
2023/24 Property Tax Request General Fund	D-216 <input type="text" value="3,469,422"/>
2023/24 Property Tax Request Special Building Fund	D-224 <input type="text" value="386,171"/>
2023/24 Total Property Tax Request	D-226 <input type="text" value="3,855,593"/>
2023/24 Unused Property Tax Request Authority	D-246 <input type="text" value="868"/>
Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-316 <input type="text" value="0"/>

This line is required to be reported annually to Legislature.

Unaudited (from not saved)

Recalculate (C-2)

Log Out of LC-2 system (If you log out without saving and/or submitting your data, changes will be lost.)

Log Out

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## Joint Public Hearing vs Property Tax Authority

Joint Public Hearing Requirement  
(Pink Postcard)  
Located on State's Budget Document

NOT THE  
SAME

Property Tax Authority Calculation  
Located on the LC-2

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM		2024/25 Section D: Property Tax Request Authority	
<b>CALCULATION OF ALLOWABLE GROWTH PERCENTAGE</b>		2024/25 Property Tax Request Authority	
Prior Year State-Set Property Tax Request	(F) \$	2024/25 Property Tax Request Authority	\$128.00
Local Revenue and Other Property Tax Revenue for All Other Purposes from prior year budget (Cover Page)	(G) \$	Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Base Limitation Percentage Increase (7%)	2.05 % (D)	Was a successful election of the pattern held to exceed the Property Tax Request Authority?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Real Growth Percentage Increase	(E) \$	Additional Property Tax Authority due to successful levy override (Calculation of D-420 multiplied by Certified Assessed Valuation total above)	\$0.00
2024 Real Growth Value per Assessment	0.00	Total Property Tax Authority Allowed	\$128.00
Total Allowable Growth Percentage Increase (Line D + Line E)	2.05 %	2024/25 Property Tax Request General Fund	\$886,540
Allowable Dollar Amount of Increase to Property Tax Request (Line F x Line D)	\$	2024/25 Property Tax Request Special Building Fund	254,540
<b>TOTAL PROPERTY TAX REQUEST (Line F + Line D)</b>	(H) \$	2024/25 Total Property Tax Request	\$1,141,080
(Without needing to attend Joint Public Hearing, or the included levy override modification)		2024/25 Unaudited Property Tax Request Authority <b>Property Tax Authority Exceeded</b>	\$128.00
<b>ACTUAL PROPERTY TAX REQUEST</b>	(I) \$		
2024-2025 ACTUAL <del>Property Tax Request</del>	(J) \$		
(After Revenue and Other Property Tax Revenue for All Other Purposes from Cover Page)			

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## Census Collection

District Total Census			
Total Current	Total Prior	% Difference	
924	1040	-12%	
-11.58% of change			

County Total Census			
County	Total Current	Total Prior	% Difference
BUTLER	3	3	0.00
Crawford	428	468	-9.55
Decatur	467	547	-14.63
Lucas	26	27	-3.70
Mills	924	1045	-11.58

**Submit Census Data**  
Data entered to enabled once the "Submit Census Data" button is clicked.

**Auditors are requiring support be submitted with this collection beginning this year.**

- Count of district resident children age 5-18 as of June 30
- Factor in Calculation of County Fines & Licenses and Apportionment
- Prior year's counts & percentage increase/decrease are included for comparison purposes
- Due date July 10
- Audit window open from July 11 - 20
- Questions? Contact:
  - Kelsey Larsen 402-450-1418
  - Stephanie DeGroot 402-540-0649

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## Title Allocation

- ESSA Title Allocations – Have received preliminary amounts for all but Title I-C (Migrant), Title II, and Title III. No FINALS have been provided
- ESSA Application Support Sessions:
  - At New Superintendent Orientation Days with Bryce's team to work on the ESSA application with individual school districts, TENTATIVE
  - Advisory Days – Wednesday & Thursday 2nd Floor at Youngs North for individual support on grant work
- ESU Superintendent Meetings - various dates in July & August.
  - Bring your data information (salary & benefit amounts of staff being paid with federal funds) and we'll help you complete the grant

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## Important Reminders for Title I Funds

- **ALL Paraprofessionals working in a Title I Schoolwide Building MUST be qualified PRIOR to working with students. MUST have one of the following:**
    - A high school diploma or GED **AND**
    - Completion of two years of college, (48 semester credit hours), **OR**
    - Demonstrated competency, through an approved or local assessment:
      - Para Pro (ETS)
      - Para Educator (Master Teacher)
      - Project Para (UNL)
  - Time & Efforts MUST be completed every year and kept in school/district files
- **New** Time & Effort Calculation Sheets can be found on the NDE Website. Use these they are awesome!

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## Federal Fund Reminders


- Federal Allocations change each year
- Due to this, local coding amounts will change.
- Districts should assure that the amount coded to a specific grant code matches, or comes close, to the amount that the district received
- Example
  - Title I – 6200
  - District receives \$59,000 but entire cost of the Title I salary and benefits is \$83,500.
  - The district can only code 71% of the expenses to 6200.
  - The additional 29% should be coded to a district fund.

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## NDE Support

- At the bottom of the GMS Landing Page is a “Contact Us” link. If you need support for ANY grant, click on that link for the name and email address of the person you need to contact.





## Reimbursement Requests (RR)

Don't wait until the last minute to submit them. Do it when the money is spent.

Do NOT return funds. We want you to spend them all. Having issues spending them...call the Federal Programs Team and we will help you think through possibilities. Any money returned must go back to USED.

When submitting your Final RR **ALWAYS** upload the Year to Date (YTD) Reports.

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## Online Exempt School System

- System opened for the 2025/26 year on June 2<sup>nd</sup>.
- School districts can check enrollment status online beginning in August.



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## Monitoring

- The monitoring will be for all grants awarded to the subrecipient for the year chosen.
  - Completed in GMS beginning on July 10<sup>th</sup>.
- Please ensure you keep separate files and documentation for each grant awarded.
- Based on risk assessment developed by the department will determine how often you are monitored.
  - If noncompliance is discovered NDE will do its best to issue a funding with corrective action that will be followed up. This follows Federal guidance 2 CFR 200.339



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## Monitoring Common Errors

- Time and effort
  - Most common error we find is entities appear to use budgeted and not actual, T&E is actual time worked and paid for all activities.
  - Second most common error we find is entities charging salary only to a grant. This is unable per 2 CFR 200.339
  - Additionally, claims for reimbursement not matching accounting records
- Policies and Procedures
  - Most common error is entities do not have all the required policies and procedures for grants. Need policies and procedures for the following: equipment and inventory, procurement, record retention, suspension and debarment, financial management, program income, cost sharing or matching, and compensation – personal services and fringe benefits
- Coding Issues
  - After a reimbursement is paid the allowable expenses are moved which then makes them unallowable.
  - Make sure coding things correctly to help meet MOE for SPED (1200's) and Perkins (3551).



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## Administrator Days

- July 23rd & July 24th
  - 8 a.m. – Noon
  - 1 p.m. – 3/4 p.m.
- Dedicated Rooms
  - One on One Help
  - Bring Laptop
  - Budget Form started
  - Audit



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## Opportunities for Budget Assistance

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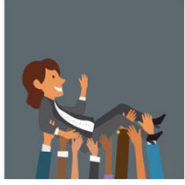
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## New Superintendent Orientation



### ➤ North Platte – ESU 16

July 15th (in person only)  
8:30 a.m. – 3 p.m.  
Afternoon work session

### ➤ NDE – State Board Room

July 17th (in person/Zoom)  
8:30 a.m. – 3 p.m.  
Afternoon work session

<https://www.education.ne.gov/fos/budgeting-school-district/new-supt-orientation/>

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## Budget Assistance



Call in to set up an  
appointment for budget  
help

or

Email in budget and  
discuss during phone calls

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## SCHOOL FINANCE TEAM

Bryce Wilson

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402-450-1418

<https://www.education.ne.gov/fos/>

Organizational Services Website

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