Welcome to New Superintendent Orientation July 2026

1

School District Funds

Bryce Wilson

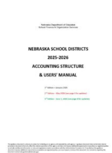
2

CLASSIFICATION OF FUNDS

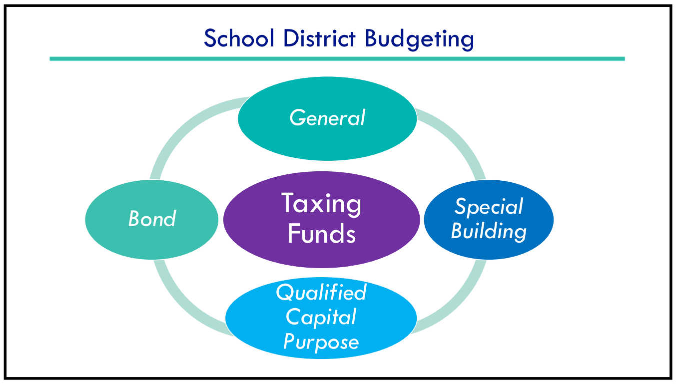
❖This information may be found on the Nebraska Department of Education's website:

- Rule 2:
https://www.education.ne.gov/nderule/uniform-system-of-accounting/

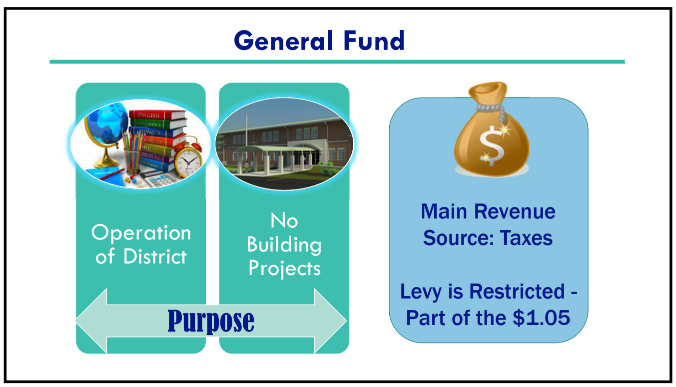
- Accounting Structure & Users' Manual:
School District
  https://www.education.ne.gov/wp-content/uploads/2026/06/2526DistrictUsersManual_06-01-26.pdf
  ESU's
  https://www.education.ne.gov/wp-content/uploads/2026/04/2526ESUUsersManual_April-2026.pdf


NEBRASKA SCHOOL DISTRICTS
2025-2026
ACCOUNTING STRUCTURE
& USERS' MANUAL

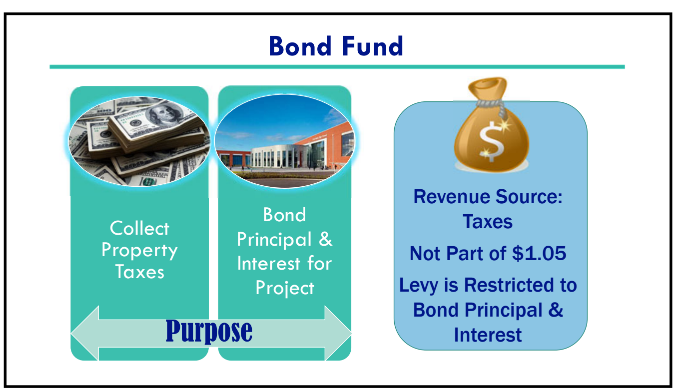
3


School District Budgeting
General
Bond
Taxing Funds
Special Building
Qualified Capital Purpose

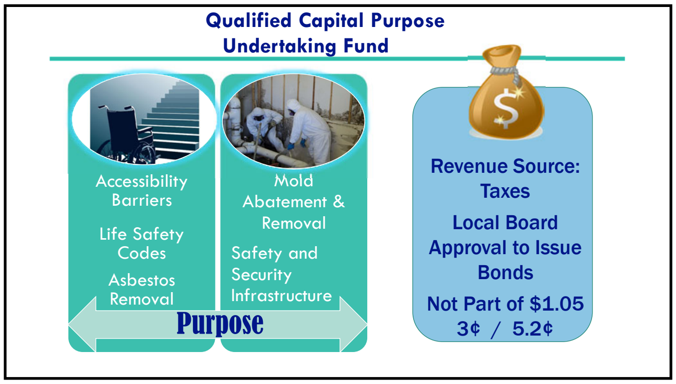
4


General Fund
Operation of District
No Building Projects
Purpose
Main Revenue Source: Taxes
Levy is Restricted - Part of the $1.05

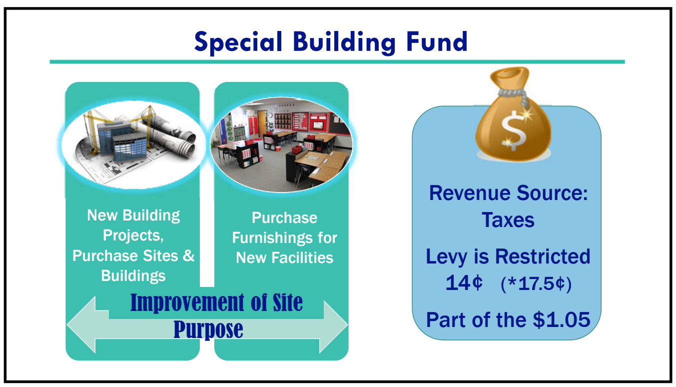
5


Bond Fund
Collect Property Taxes
Bond Principal & Interest for Project
Purpose
Revenue Source: Taxes
Not Part of $1.05
Levy is Restricted to Bond Principal & Interest

6



7

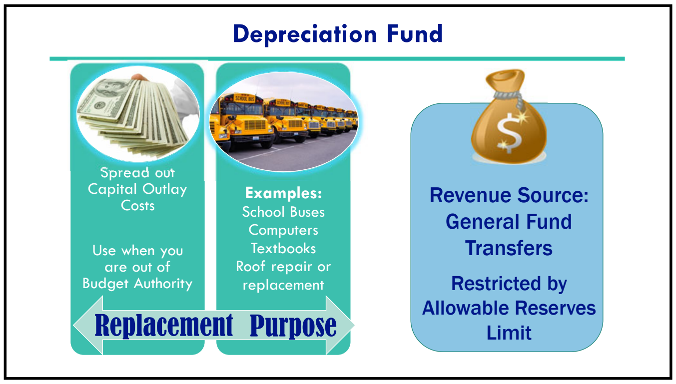


8

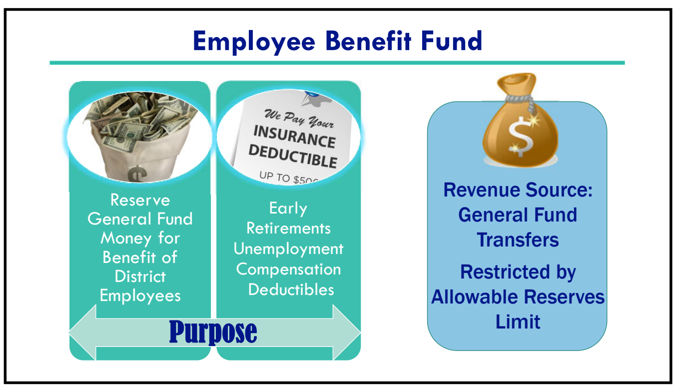
Taxing Funds

- **Tax proceeds must be spent for the purposes for which they were originally collected.**
- ***Building projects cannot be paid out of the General Fund.***
- *Interfund Loans can be made between Taxing Funds*
  **One Exception – General can be used for Bond payment in a shortfall situation.*

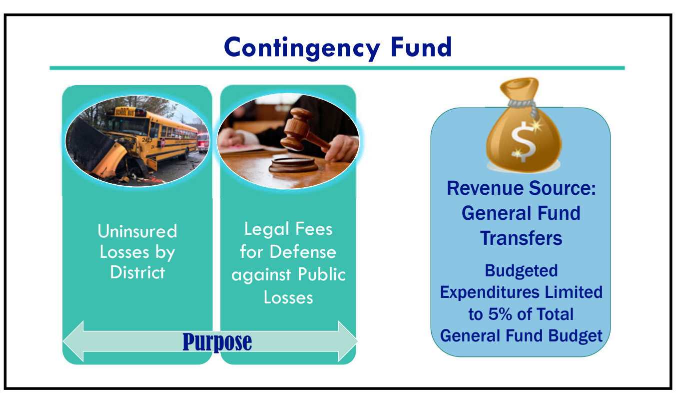
9


Depreciation Fund
Spread out Capital Outlay Costs
Use when you are out of Budget Authority
Examples:
School Buses
Computers
Textbooks
Roof repair or replacement
Replacement Purpose
Revenue Source:
General Fund Transfers
Restricted by Allowable Reserves Limit

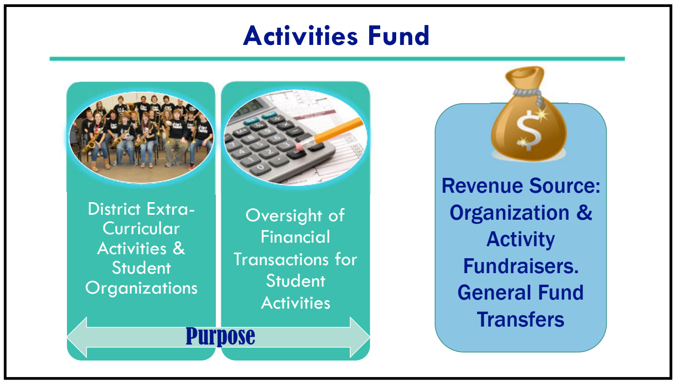
10


Employee Benefit Fund
Reserve General Fund Money for Benefit of District Employees
We Pay Your INSURANCE DEDUCTIBLE
Early Retirements
Unemployment Compensation
Deductibles
Purpose
Revenue Source:
General Fund Transfers
Restricted by Allowable Reserves Limit

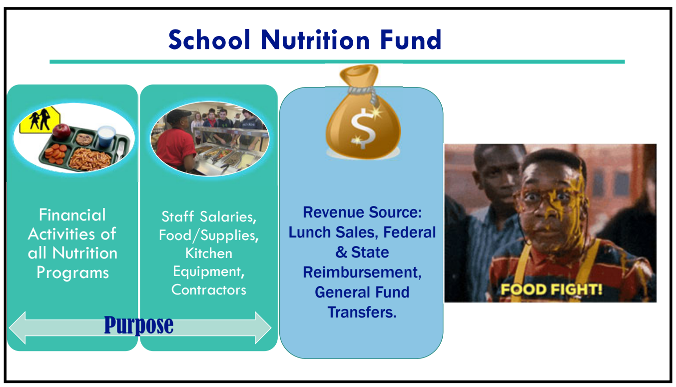
11


Contingency Fund
Uninsured Losses by District
Legal Fees for Defense against Public Losses
Purpose
Revenue Source:
General Fund Transfers
Budgeted Expenditures Limited to 5% of Total General Fund Budget

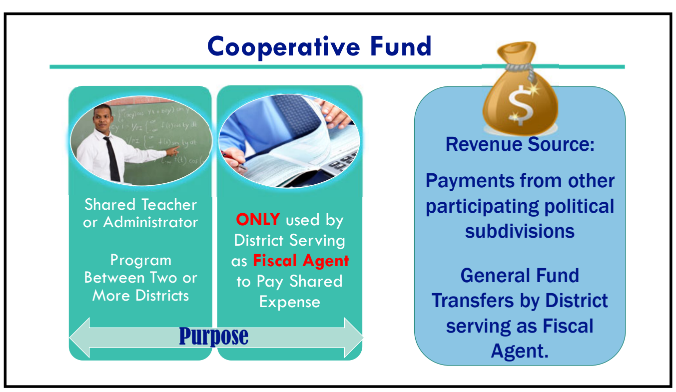
12


Activities Fund
District Extra-Curricular Activities & Student Organizations
Oversight of Financial Transactions for Student Activities
Purpose
Revenue Source: Organization & Activity Fundraisers. General Fund Transfers

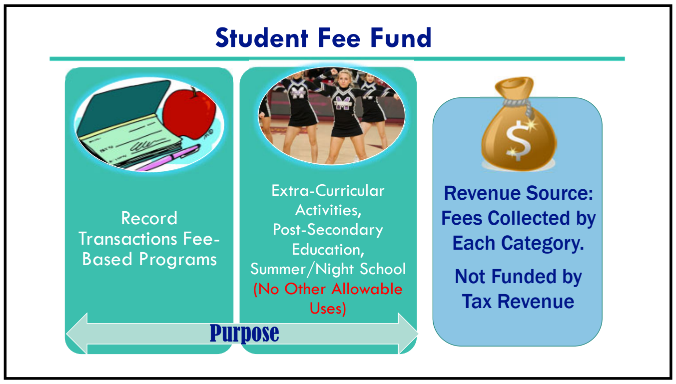
13


School Nutrition Fund
Financial Activities of all Nutrition Programs
Staff Salaries, Food/Supplies, Kitchen Equipment, Contractors
Purpose
Revenue Source: Lunch Sales, Federal & State Reimbursement, General Fund Transfers.
FOOD FIGHT!

14


Cooperative Fund
Shared Teacher or Administrator Program Between Two or More Districts
ONLY used by District Serving as Fiscal Agent to Pay Shared Expense
Purpose
Revenue Source:
Payments from other participating political subdivisions
General Fund Transfers by District serving as Fiscal Agent.

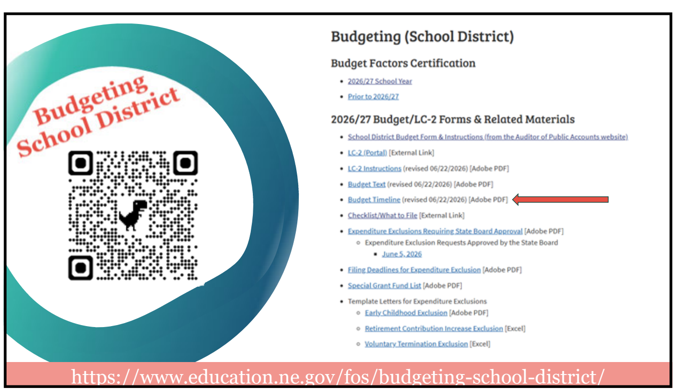
15


Student Fee Fund
Record Transactions Fee-Based Programs
Extra-Curricular Activities, Post-Secondary Education, Summer/Night School
(No Other Allowable Uses)
Purpose
Revenue Source: Fees Collected by Each Category.
Not Funded by Tax Revenue

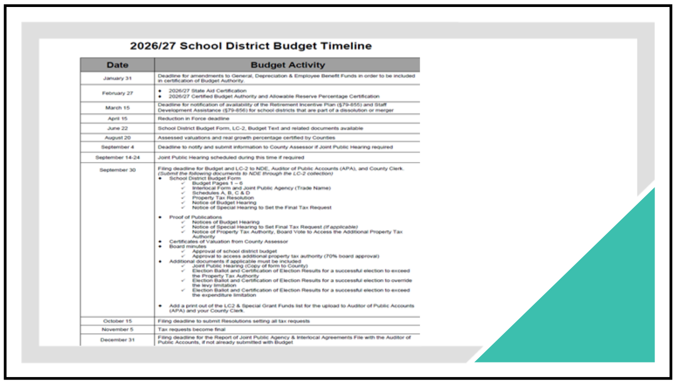
16


School District Budget
Stephanie DeGroot

17


Budgeting School District
Budgeting (School District)
Budget Factors Certification
2026/27 School Year
Prior to 2026/27
2026/27 Budget/LC-2 Forms & Related Materials
School District Budget Form & Instructions (from the Auditor of Public Accounts website)
LC-2 (Portal) [External Link]
LC-2 Instructions (revised 06/22/2026) [Adobe PDF]
Budget Text (revised 06/22/2026) [Adobe PDF]
Budget Timeline (revised 06/22/2026) [Adobe PDF]
Checklist/What to File [External Link]
Expenditure Exclusions Requiring State Board Approval [Adobe PDF]
Expenditure Exclusion Requests Approved by the State Board
June 5, 2026
Filing Deadlines for Expenditure Exclusion [Adobe PDF]
Special Grant Fund List [Adobe PDF]
Template Letters for Expenditure Exclusions
Early Childhood Exclusion [Adobe PDF]
Retirement Contribution Increase Exclusion [Excel]
Voluntary Termination Exclusion [Excel]
https://www.education.ne.gov/fos/budgeting-school-district/

18



2026/27 School District Budget Timeline

Date	Budget Activity
January 31	Deadline for amendments to General, Depreciation & Employee Benefit Funds in order to be included in certification of Budget Authority.
February 27	• 2026/27 State Aid Certification • 2026/27 Certified Budget Authority and Allowable Reserve Percentage Certification
March 15	Deadline for notification of availability of the Retirement Incentive Plan (§79-855) and Staff Development Assistance (§79-856) for school districts that are part of a dissolution or merger
April 15	Reduction in Force deadline
June 22	School District Budget Form, LC-2, Budget Text and related documents available
August 20	Assessed valuations and real growth percentage certified by Counties
September 4	Deadline to notify and submit information to County Assessor if Joint Public Hearing required
September 14-24	Joint Public Hearing scheduled during this time if required
September 30	Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts (APA), and County Clerk. *(Submit the following documents to NDE through the LC-2 collection)* • School District Budget Form ✓ Budget Pages 1 – 6 ✓ Interlocal Form and Joint Public Agency (Trade Name) ✓ Schedules A, B, C & D ✓ Property Tax Resolution ✓ Notice of Budget Hearing ✓ Notice of Special Hearing to Set the Final Tax Request • Proof of Publications ✓ Notices of Budget Hearing ✓ Notice of Special Hearing to Set Final Tax Request *(If applicable)* ✓ Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority • Certificates of Valuation from County Assessor • Board minutes ✓ Approval of school district budget ✓ Approval to access additional property tax authority (70% board approval) • Additional documents if applicable must be included ✓ Joint Public Hearing (Copy of form to County) ✓ Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority ✓ Election Ballot and Certification of Election Results for a successful election to override the levy limitation ✓ Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation • Add a print out of the LC2 & Special Grant Funds list for the upload to Auditor of Public Accounts (APA) and your County Clerk.
October 15	Filing deadline to submit Resolutions setting all tax requests
November 5	Tax requests become final
December 31	Filing deadline for the Report of Joint Public Agency & Interlocal Agreements File with the Auditor of Public Accounts, if not already submitted with Budget

19

2026/27 Budget Authority Certification

https://www.education.ne.gov/fos/budget-factors/

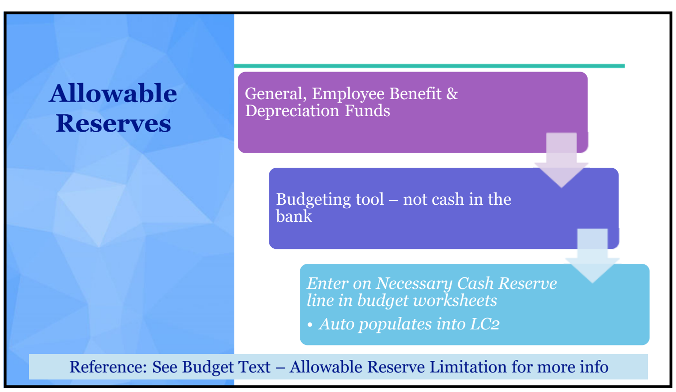
Certified on or before March 1st each year

*See Budget Text for full calculation explanation

*Budget Base, Student Growth, or Formula Needs

*Pre-populates into LC-2

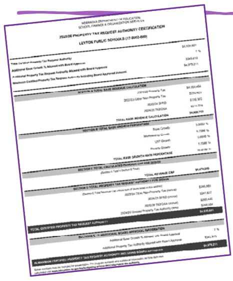
20

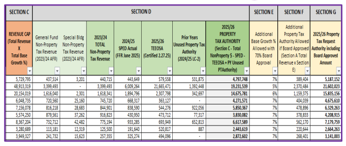


21

2026/27 Property Tax Authority Certification

https://www.education.ne.gov/fos/budgeting-school-district/property-tax-authority/





*Certified in May/ June based on Legislature

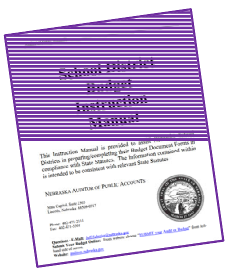
*Applies to General & Special Building Fund

*Additional authority must be approved by 70% of board

*New Certification Document

22

Budget Instruction Manual

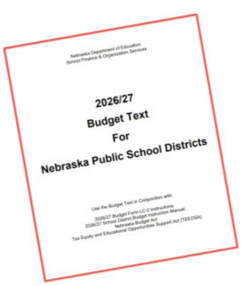


- Detailed budget form & instructions
- In-depth statute reference
- Updates each year to incorporate Legislative changes

https://auditors.nebraska.gov/Budget_Info.html

23

Budget Text Document



- How budget authority is calculated
- Expenditure Exclusions
- Access to additional budget authority
- Budget prep details
- Budget, Special & JPH hearings
- Budget amendments & corrections
- Levy limits & overrides
- Ballot language

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

24

General Fund Revenue Sources

Local/County 39%	State 50%	Federal 9%	Non-Revenue less than 2%
* Property Taxes * Motor Vehicle Taxes * Interest * Fines & Licenses	* State Aid * State Grants * Apportionment * SPED Reimbursement	* Title Grants * IDEA Grants * ESSER * Medicaid	* Loans * Sale of property * Insurance proceeds * Transfers from other funds

25

School District Budget Cycle

- Review Current Budget
- Will Any Funds Need To Be Amended?
- Amendments Due By August 31st
- Gather Board Input on Levy Limit & Tax Request
- Prepare Budget & Schedule Hearing(s)
- Adopt Budget
- Monitor Spending throughout School Year

26

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
* What is your levy goal?
  * 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***

27

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*

28

Depreciation Fund
Things to consider when planning:

- *Replacement Capital Expenditures*
  - *Are you replacing a van or a bus?*
  - *Are you replacing an A/C unit?*
  - *Are you replacing carpet?*
- *Consider the unexpected situations*
  - *Do you need to save for a bus*
  - *Do you need to set money aside to plan for an upcoming capital expense?*

29

Bond, Special Building & QCPUF Consider ns:

- *Do you have a bond & interest payment due?*
  - *Remember what you are planning for now, won't be ava next year, so plan ahead*
- *QCPUF outside PTA, great way to set funds aside for qualifying projects:*
  - *ADA Compliance*
  - *Mold*
  - *urity*
  - *Code*
- *Spec uilding – New or improved*
- *Depr tion - Replacement*

30

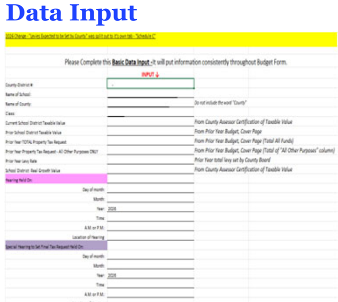
Activity Fund vs. Student Fee Fund:

- *Activity Fund – more flexibility*
  - *Shift funds around as needed*
  - *Build fund for new uniforms or equipment*
  - *Collect fees*
- *Student Fee Fund – Must be in/out for same reason*
  - *Meant for secondary education or night school*

31

Basic Data Input

- Enter school district information at the top
- Enter estimated district taxable value
  - Certificate of Valuations released by county Aug. 20
  - Create multiple scenarios 5%, 10% increase
  - Update figures as needed
- Enter prior year information
  - Use last year's Cover Page for data
- School District Real Growth Value
  - Listed on Certificates of Valuation
  - Enter estimate to calculate JPH Page 6
  - Update in August
- Hearing dates & times
  - Flow through to Budget & Special Hearing pages


2026 Change - "Levies Expected to be Set by County" was split out to it's own tab - "Schedule C"

Please Complete this **Basic Data Input** - It will put information consistently throughout Budget Form.

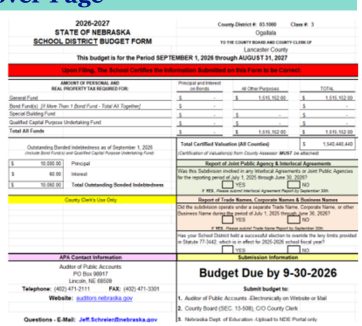
INPUT ↓

County-District #:		
Name of School:		
Name of County:		*Do not include the word "County"*
Class:		
Current School District Taxable Value		*From County Assessor Certification of Taxable Value*
Prior School District Taxable Value		*From Prior Year Budget, Cover Page*
Prior Year TOTAL Property Tax Request		*From Prior Year Budget, Cover Page (Total All Funds)*
Prior Year Property Tax Request - All Other Purposes ONLY		*From Prior Year Budget, Cover Page (Total of "All Other Purposes" column)*
Prior Year Levy Rate		*Prior Year total levy set by County Board*
School District Real Growth Value		*From County Assessor Certification of Taxable Value*
Hearing Held On:		
Day of month:		
Month:		
Year:	2026	
Time:		
A.M. or P.M.:		
Location of Hearing:		
Special Hearing to Set Final Tax Request Held On:		
Day of month:		
Month:		
Year:	2026	
Time:		
A.M. or P.M.:		
Location of Hearing:		

32

Cover Page

- **The only manual entry on this page are Yes/No questions**
- Total Certified Valuation flows through from Basic Data Input page
- The Principal and Interest on Bonds, All Other Purposes & Total flow through from "Fund" worksheet pages
- Outstanding Bonded Indebtedness flows through from Debt Outstanding worksheet


2026-2027
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 03-1000 Class #: 3
Ogallala
TO THE COUNTY BOARD AND COUNTY CLERK OF
Lancaster 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	$ -	$ 1,515,152.00	$ 1,515,152.00
Bond Fund(s): *(If More Than 1 Bond Fund - Total All Together)*	$ -		$ -
Special Building Fund	$ -	$ -	$ -
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 1,515,152.00	$ 1,515,152.00

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

$ 10,000.00	Principal
$ 60.00	Interest
$ 10,060.00	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties) $ 1,540,440,440
*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use Only

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?
YES NO
If YES, Please submit Interlocal Agreement Report by September 30th.

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 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 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

33

Pages 2, 3 & 4

No manual entries on these pages
Data flows through from "Fund" worksheet pages

Page 2 = Column F Current Budget
Page 3 = Column E Actual/Estimated
Page 4 = Column D 24/25 Audit Data

Page 2 is check point for auditors
Make sure this page is correct

Verify State Aid number is correct
Verify MVT has an entry
Verify CT Balance has entry

Ending balance of Page 4 is beginning balance of Page 3. Then Page 3 ending balance is Page 2 beginning balance

If something is out of balance or a correction is needed – Go back to "Fund" worksheet page & correct, then check page again to verify corrections flowed through

	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	816,871.00	3,440,318.00	3,998,983.00	7,439,301.00	796,050.00	5,743,251.00	6,539,301.00	900,000.00	7,439,301.00
Depreciation	910,243.00	1,280,243.00		1,280,243.00			1,280,243.00		1,280,243.00
Employee Benefit	11,487.00	11,487.00		11,487.00			11,487.00	-	11,487.00
Contingency	-	-		-			-		-
Activities	112,025.00	599,573.00		599,573.00			599,573.00	-	599,573.00
School Nutrition	88,237.00	458,000.00		458,000.00			458,000.00	-	458,000.00
Bond	726,432.00	371,416.00	1,175,000.00	1,546,416.00			1,546,416.00	-	1,546,416.00
Special Building	1,905,662.00	3,488,356.00	150,000.00	3,638,356.00			3,638,356.00		3,638,356.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	4,570,957.00	9,649,393.00	5,323,983.00	14,973,376.00	796,050.00	5,743,251.00	14,073,376.00	900,000.00	14,973,376.00

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)	3,998,983.00	1,175,000.00	150,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	40,394.00	11,869.00	1,515.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,039,377.00	1,186,869.00	151,515.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 852,523.00	$ 150,000.00

COUNTY TREASURER'S BALANCE, 9-1-202			
400,000.00	160,000.00	-	-

34

PT Request Act Page 6 - Allowable Growth Percentage

- ***No manual entries here***
- Required if tax asking exceeds 2% plus real growth
- Joint Public Hearing – Hold with other political subdivisions in the county
  - Schedule between Sept. 14 – Sept. 24
  - After 6:00 PM
- Must notify County Assessor by Sept. 4th
  - Postcards will be sent to property taxpayers/owners
  - Ask to proof postcards/ check for errors before mailing
- "Voting Member" required to attend
- County Assessor required to attend
- Excludes bond principal & interest
- Budget Hearing can be held prior to JPH, but not adopted

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 1,450,000,000.00
*(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
1,200,000.00 (2026 Real Growth Value per Assessor) / 1,400,400,400.00 (Prior Year Total Property Valuation per Assessor) = 0.09 % (3)

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

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 30,305,000.00

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 1,480,305,000.00**
(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) $ 1,515,152.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

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.

35

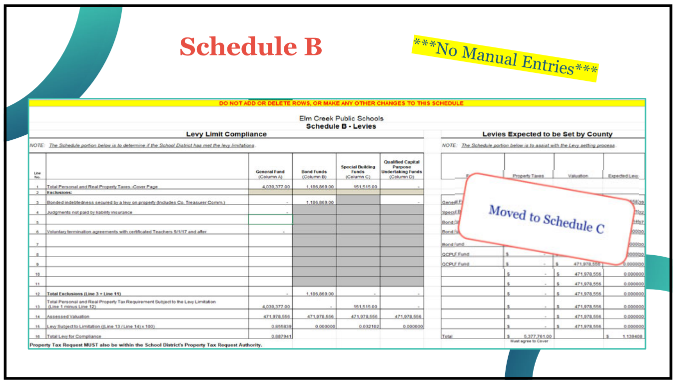
General Fund Lid Exclusions Schedule A

SCHEDULE A GENERAL FUND LID EXCLUSIONS County-District # _10_-_0009___

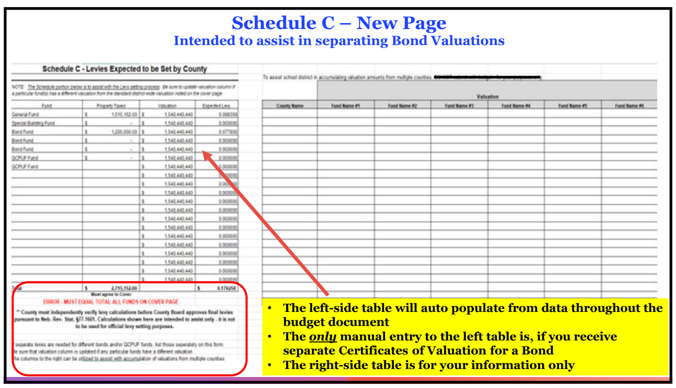
Elm Creek Public Schools

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**	$ 35,000.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 35,000.00

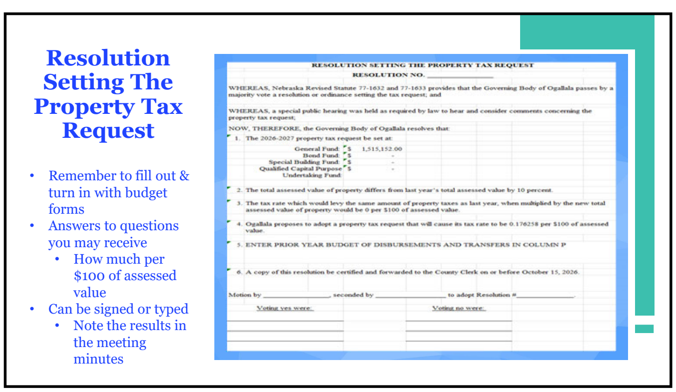
36


Schedule B
No Manual Entries
DO NOT ADD OR DELETE ROWS, OR MAKE ANY OTHER CHANGES TO THIS SCHEDULE
Elm Creek Public Schools
Schedule B - Levies
Levy Limit Compliance
Levies Expected to be Set by County
Moved to Schedule C
Property Tax Request MUST also be within the School District's Property Tax Request Authority.

37


Schedule C – New Page
Intended to assist in separating Bond Valuations
Schedule C - Levies Expected to be Set by County
ERROR - MUST EQUAL TOTAL ALL FUNDS ON COVER PAGE
The left-side table will auto populate from data throughout the budget document
The only manual entry to the left table is, if you receive separate Certificates of Valuation for a Bond
The right-side table is for your information only

38


Resolution Setting The Property Tax Request
Remember to fill out & turn in with budget forms
Answers to questions you may receive
How much per $100 of assessed value
Can be signed or typed
Note the results in the meeting minutes
RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. ______________
WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Ogallala 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 Ogallala resolves that:
1. The 2026-2027 property tax request be set at:
General Fund: $ 1,515,152.00
Bond Fund: $ -
Special Building Fund: $ -
Qualified Capital Purpose Undertaking Fund: $ -
2. The total assessed value of property differs from last year's total assessed value by 10 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. Ogallala proposes to adopt a property tax request that will cause its tax rate to be 0.176258 per $100 of assessed value.
5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P
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 #______________.
Voting yes were:
Voting no were:

39

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Ogallala (03-1000) in Lancaster 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 20 day of September, 2026 at 5:00 o'clock, pm, at 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	$ -	$ 4,000,000.00	$ 4,420,000.00	$ 1,500,000.00	$ 4,420,000.00	$ 1,515,152.00
Depreciation	$ -	$ -	$ -		$ -	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ -	$ -	$ -	$ -	$ -	
School Nutrition	$ -	$ -	$ -	$ -	$ -	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ -	$ -	$ -		$ -	$ -
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ -	$ 4,000,000.00	$ 4,420,000.00	$ 1,500,000.00	$ 4,420,000.00	$ 1,515,152.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 1,515,152.00	$ 1,515,152.00

Notice of Budget Hearing

Hearing dates flow through from Basic Data Input page

******No manual entries here***

40

Notice of Special Hearing To Set Final Tax Request

Ogallala (03-1000) in Lancaster County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-16… 6:00 o'clock pm, at school library for the purpose of hearing support, opposition, criticism, suggestions or observation…

Here is where you can see how the estimated valuations can change things – Update from Basic Data Input page

	2025-2026	2026-2027	Change
Property Valuations	1,400,400,400	1,540,440,440	10%

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	4,420,000.00	1,515,152.00	0.098358	#DIV/0!	0
Bond Fund(s) K - 12			0.000000	0.000000		-	0.000000	#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			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	-	-	0.000000	0.000000	4,420,000.00	1,515,152.00	0.098358	#DIV/0!	0

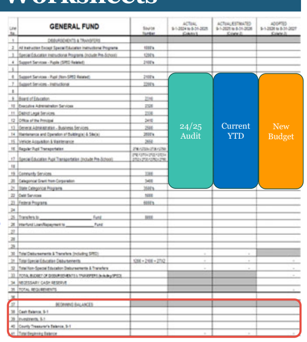
Look at last year's Special Hearing page & manually enter the prior year information here:

This section will pre-populate from the "Fund" worksheet pages

41

Budget Fund Worksheets

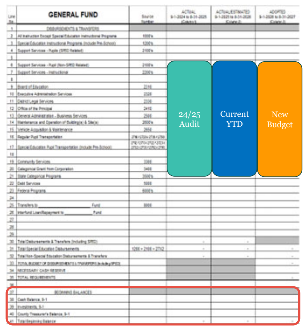
- Start by entering Column D – 24/25 Audit
  - Use supplemental audit pages
  - Don't estimate – must use actuals
- Beginning & ending balances auto populate Pages 2, 3, 4 of budget
  - Auditor check point is page 2 – Make sure it aligns with 24/25 audit
- Column D ending balance is Column E beginning balance
- Enter Column E
  - Enter YTD + estimates through August 31st
  - Ending balance should represent where you expect to be on Aug 31st – know what you have to apply towards the new budget
  - If there is room in the current budget (under budget) consider transferring excess funds:
    - Depreciation Fund - future capital expenditures
    - Nutrition Fund – appliance purchase
    - Activities Fund – new equipment, uniforms



42

Budget Fund Worksheets - Cont.

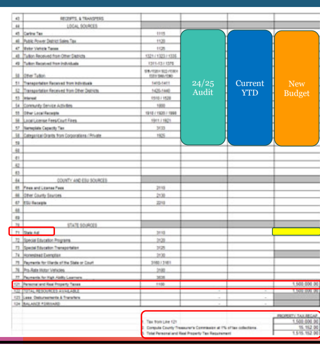
- Enter Column F
  - Start by entering salaries, include projected salary increases
  - Consider if you had to hire another teacher mid-year
- Enter SPED salaries, services, transportation
  - Remember SPED is an exclusion of the budget
  - See SPED totals line 31
- Remember to budget for items like
  - New mower
  - Bus tires
  - Sprinkler repairs
  - Building maintenance
  - Board expenses
  - Training
  - Curriculum
- Include planned transfers to other funds
- Include projected State & Federal program expenses
- Don't forget to add Necessary Cash Reserve



43

Budget Fund Worksheets - Cont.

- Enter receipts (lower half of budget) to match total expenses
  - State Aid must be exact amount from certification page
- Enter Property tax request at bottom of page
  - Remember to account for County Treasurer's balance 1%
- Receipts can be estimated
- Expenses need to be accurate
- Top half of budget must match bottom half of budget
- Enter "To balance budget line" if needed
- Save & upload to LC2 to check if within limits
- Adjust as needed
- Start next fund, same process
- Keep an eye on Pages 2, 3, 4
  - Make sure they are in balance



44

Data Entry Reminders

Don't forget to fill out the other pages in the budget:
Interlocal agreement, Trade Name, Correspondence, Schedule D, Debt Outstanding

Don't type over formulas
It could cause errors to important pages like JPH, cover page or hearing pages

Don't struggle – Call us, we will be glad to help!

Save, Save, Save
Upload to LC2 often – Check Budget Authority, Levy & Property Tax Limits
Return to Budget for corrections & then re-upload to LC2

45

2026/27 School District Budget Timeline

Date	Budget Activity
January 31	Deadline for amendments to General, Depreciation & Employee Benefit Funds in order to be included in certification of Budget Authority.
February 27	• 2026/27 State Aid Certification • 2026/27 Certified Budget Authority and Allowable Reserve Percentage Certification
March 15	Deadline for notification of availability of the Retirement Incentive Plan (§79-855) and Staff Development Assistance (§79-856) for school districts that are part of a dissolution or merger
April 15	Reduction in Force deadline
June 22	School District Budget Form, LC-2, Budget Text and related documents available
August 20	Assessed valuations and real growth percentage certified by Counties
September 4	Deadline to notify and submit information to County Assessor if Joint Public Hearing required
September 14-24	Joint Public Hearing scheduled during this time if required
September 30	Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts (APA), and County Clerk. *(Submit the following documents to NDE through the LC-2 collection)* • School District Budget Form ✓ Budget Pages 1 – 6 ✓ Interlocal Form and Joint Public Agency (Trade Name) ✓ Schedules A, B, C & D ✓ Property Tax Resolution ✓ Notice of Budget Hearing ✓ Notice of Special Hearing to Set the Final Tax Request • Proof of Publications ✓ Notices of Budget Hearing ✓ Notice of Special Hearing to Set Final Tax Request *(if applicable)* ✓ Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority • Certificates of Valuation from County Assessor • Board minutes ✓ Approval of school district budget ✓ Approval to access additional property tax authority (70% board approval) • Additional documents if applicable must be included ✓ Joint Public Hearing (Copy of form to County) ✓ Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority ✓ Election Ballot and Certification of Election Results for a successful election to override the levy limitation ✓ Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation • Add a print out of the LC2 & Special Grant Funds list for the upload to Auditor of Public Accounts (APA) and your County Clerk.
October 15	Filing deadline to submit Resolutions setting all tax requests
November 5	Tax requests become final
December 31	Filing deadline for the Report of Joint Public Agency & Interlocal Agreements File with the Auditor of Public Accounts, if not already submitted with Budget

46

Submit the Budget

- *NDE*
  - *Save budget in PDF format*
  - *Upload to LC2*
- *Auditor of Public Accounts*
  - *Upload checklist in PDF format*
- *County Clerk*
  - *Upload checklist in PDF format*

47

How to Calculate

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

$443,00.0,000. valuation = $44,300 additional pennies!

48

Current Year 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.

49

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 Clerks*
  - *NDE*

50

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

NEBRASKA DEPARTMENT OF EDUCATION — School District Budget Form LC-2 2025/26

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	14,070,887
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	14,070,887
Total Allowable Budget Authority	A-780	14,070,887

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

Recalculate LC-2 Save LC-2

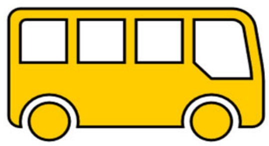
2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	5,422,409
2025/26 Special Grant Funds List	B-110	11,500
2025/26 Special Education Budget of Disbursements & Transfers	B-120	769,091
2025/26 General Fund Lid Exclusions	B-130	25,348
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,616,470
2025/26 Unused Budget Authority	B-150	9,454,417

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

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

51

Pupil Transportation Website
https://www.education.ne.gov/fos/pupil-transportation/



QR Code to Pupil Transportation Website

52

- Check Announcements Page Updates
- Join Our Zoom Meetings
  - Next one Sept. 21st
- Rule Revision – In Progress
- Admin Days Class – Wed. July 29th
  - Younes Conf. Center, Kearney
  - Students First, Safety Always
  - Playbook for Administrator's
- Pupil Transportation Director's Class Wed. Sept. 23rd
  - Neb. Safety Center, Kearney
  - Only 75 Seats Available
  - For PT Directors Only

53

New Documents Available

***2026 Back to School Checklist**

***Pupil Transportation Guide**
***Will be updated once Rule 91 & 92 revisions drafts are ready*
**Continue to use Dec. 2024 Version on website for now

***Driver Requirement Charts**

***10 Passenger Van – Quick Reference Guide**

***Medical Exam**

54

Contact Info:
402-540-0649
stephanie.degroot@nebraska.gov

55

56

2026-2027

Nebraska Department of Education Superintendent Orientation

Nebraska Council of School Administrators

The mission of the Nebraska Council of School Administrators is to be a leader for quality education that results in learning for all children/youth and to enhance the professionalism of its members.

57

2026-2027

Thank you

Finance and Organizational Services Staff

Nebraska Council of School Administrators

The mission of the Nebraska Council of School Administrators is to be a leader for quality education that results in learning for all children/youth and to enhance the professionalism of its members.

58

2026-2027

Email: troy@ncsa.org
Phone #: 402-910-8763
X: @NCSAtroy

Nebraska Council of School Administrators

The mission of the Nebraska Council of School Administrators is to be a leader for quality education that results in learning for all children/youth and to enhance the professionalism of its members.

59

2026-2027

Upcoming Events

Administrator Days – July 29-31, 2026
Business Manager Training – August 6, 2026
School Finance & Final Budget Preparation - August 6, 2026
Student Legal Issues Workshop - August 13, 2026
School Law Update – September 16, 2026
Ed Academy for Leg Advocacy - September 23-24, 2026
NCSA Tailgate - September 19, 2026 (North Dakota)
NCSA Free Webinar Series throughout school year

Nebraska Council of School Administrators

The mission of the Nebraska Council of School Administrators is to be a leader for quality education that results in learning for all children/youth and to enhance the professionalism of its members.

60

Budget/Finance Mentorship

Finance & Budget Learning Opportunities

NDE School Finance & Budget Webinar
Wednesday, June 24, 2026, 9:30 am to 12:00 pm CT

NDE New Superintendent Finance Workshops
Tuesday, July 21, 2026 (8:30-3:00)
North Platte (ESU 16; 1221 W 17th St, North Platte, NE 69101)
Thursday, July 23, 2026 (8:30-3:00)
Lincoln (NDE; 500 S 84th St, 1st Floor Board Room, Lincoln, NE 68510)

Administrator Days
July 29th & 30th, 2026
Kearney, Ne - Younes Conference Center

Business Manager Training
August 6, 2026 - 9:00 AM-Noon CT
NCSA Office, Lincoln or Live Virtual

School Finance and Final Budget Preparation
August 6, 2026 - 1:00-3:00 PM-Noon CT
NCSA Office, Lincoln or Live Virtual

Nebraska Council of School Administrators — NEBRASKA PUBLIC SCHOOL ADVANTAGE — 61

61

"NEW" Budget Academy

NCSA Budget and Finance Academy

October 22, 2026

NCSA is proud to host school administrators and district staff from across the state to help school districts to develop and maintain a budget process that will work for each district. Not all budgets are alike and there is diversity in values and state funding across the state. This academy will focus on budget development, practical timelines, financial planning, and state/federal requirements.

One full day in Lincoln with follow up ZOOM meetings quarterly throughout the 2026-2027 school year.

Nebraska Council of School Administrators — NEBRASKA PUBLIC SCHOOL ADVANTAGE — 62

62

Academy

Step 1. Plan and Prepare.
Mobilizing key stakeholders, gathering information on academic performance and cost structure, and establishing principles and policies to guide the budget process.
Step 2. Set Instructional Priorities.
The budget needs to be rooted in the priorities of the district. Priorities provide a strong basis for developing a district's budget and strategic financial plan.
Step 3. Pay for Priorities.
Current resources and expenditures must be thoroughly analyzed in order to find capacity to pay for top instructional priorities.
Step 4. Implement Plan.
The "strategic financial plan" or "plan of action is the long-term road map for implementing the district's instructional priorities.
Step 5. Ensure Sustainability.
The planning and budgeting process should be one that can be replicated in the future to ensure the district remains focused and plans accordingly for reaching its student achievement goals.

Nebraska Council of School Administrators — NEBRASKA PUBLIC SCHOOL ADVANTAGE — 63

63

2026-2027

Questions?

Nebraska Council of School Administrators

64

Exclusions, LC-2, &
Enrollment Option
Kelsey Larsen

65

General Fund Exclusions

Levy Exclusions
- Allows districts to levy more than the $1.05 levy limit
- Found on Budget Schedule B
- No State Board approval needed

Expenditure Exclusions
- Allows districts to spend more than their Certified Budget Authority
- Most need State Board approval

66

General Fund Expenditure Exclusions

State Board Approval is NOT Required For:

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

2026/27 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2026/27 General Fund Budget of Disbursements & Transfers	B-100	55,281,451
2026/27 Special Grants Fund List	B-110	3,055,368
2026/27 Special Education Budget of Disbursements & Transfers	B-120	12,100,000
2026/27 General Fund Lid Exclusions	B-130	849,240
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	39,276,843
2026/27 Unused Budget Authority	B-150	0

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

67

Exclusions & Supplemental Grants Needing Approval

- Exclusions & Supplemental Grants needing State Board Approval can be found at the bottom of the Special Grants List.
- Email exclusion requests to Kelsey at kelsey.larsen@nebraska.gov

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0

NOTE: Requests must include district name, district number, amount, & purpose

68

Schedule A

Need Board Approval For:

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS County-District # __-____

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

69

Early Childhood Education Grant

- If 2026/27 is the first-year that Early Childhood Membership is being included in the district's formula students…
  - Districts can request a General Fund Expenditure Exclusion for the amount equal to their 2025/26 Early Childhood Education Grant increased by the Basic Allowable Growth Rate of 2.5%
- State Board approval is needed
- Qualifying districts have been sent an exclusion letter template to be completed & returned to Kelsey if wanting to utilize the exclusion
- Kelsey will enter the amount into the LC-2
- Amount remains in the base for calculation of future Budget Authority

NOTE: If a district receives other "Early Childhood" grants, the district will need to entered those grants into the Special Grants Fund List within the LC-2

70

New Elementary Site Allowance

- Must have already qualified for Elementary Site Allowance
  - Requested in the TEEOSA collection
- Exclusion is for the costs related to the first year of operation
  - Salaries, Utilities, Building Maintenance, etc.

71

Repairs to Infrastructure

- **Exclusion is for the cost of repairs due to damage from a natural disaster**
- **Natural Disasters include:**
  - Tornadoes
  - Floods
  - Wildfires
- **Governor or FEMA <u>must</u> declare a disaster**
- **State Board approval is needed**

72

Distance Education Courses

- To qualify, a district must provide distance education course through an ESU Coordinating Council to another district
- Exclusion Amount equals the amount received as payment from another district
- State Board approval is needed

73

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 2026/27
The total contribution rate will be coded to 230-236. Nothing will be coded to 237 starting July 1st

Note
- 2024/25 Contribution Rate: 9.88%
- 2026/27 Contribution Rate: 7.3225%

Retirement Contribution Increase Exclusion Template Information
§79-958 and 79-1028.1(e)

Pursuant to §79-1028.01 (1)(e)(ii)

(ii) For school fiscal years 2025/26 and 2026/27, the amount of the expenditures described in subvision (1)(e)(i) 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 2026/27 school year, due to 2026/27's Retirement Contribution Increase being less than 7.35%, the exclusion request for 2026/27 will equal the 2024/25's Retirement Contribution Increase amount.

District Name & Number:

Total total amount requested for the Retirement Contribution Increase Exclusion: $0
(This amount will populate from Tab 2)

Note: This amount should be entered on Schedule A of the 2026/27 School District Budget Form & it will then automatically upload to the 2026/27 LC-2, line B-130.

Complete the blue highlighted areas before submitting this form.
Email the completed document to kelsey.larsen@nebraska.gov for State Board Approval.

74

Retirement Contribution Increase Continued

New for 2026-27
The 2026/27 Retirement Contribution Increase Exclusion request amount will equal the 2024/25 Retirement Contribution Increase amount.

State Board approval is needed

Tab 2: 2026/27 Exclusion Worksheet

Pursuant to §79-1028.01 (1)(e)(ii)

For school fiscal years 2025/26 and 2026/27, the amount of the expenditures described in subvision (1)(e)(i) 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.

The school district is seeking approval from the State Board of Education for the Retirement Contribution Increase Expenditure Exclusion. The estimated increase in expenditures for the 2026/27 school fiscal year shall equal the 2024/25 Retirement Contribution Increase shown below.

I understand if the State Board of Education approves the request, the school district will report the amount on Schedule A of the 2026/27 School District Budget Form. I also understand the approved amount will be part of the total amount from Schedule A that will be reported by the school district on Line B-130 of the 2026/27 LC-2.

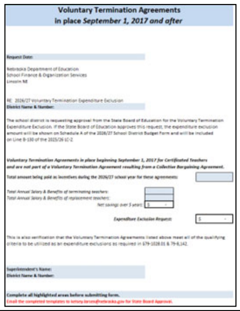
Round to the Nearest Dollar		
2024/25 Staff Salaries Subject to Retirement	1.10	
Retirement Contribution Increase at 9.88%	1.20	0
Retirement Contribution Increase at 7.35%	1.30	0
Requested Retirement Contribution Increase	**1.40**	0

Applicable percentages are stated in state statute §79-958 and 79-1028.1(e).

75

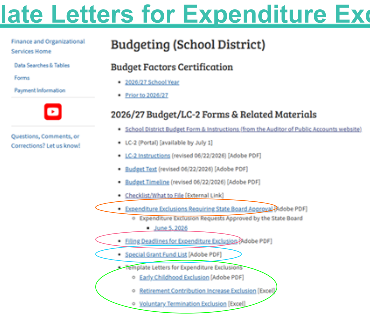
Voluntary Termination Agreements

- The voluntary termination agreement was not part of any collective bargaining agreement.
- The value of the current and future incentives shall not exceed $35,000 in total per employee.
- All incentives must be paid withing five (5) years of agreement or until the certificated teacher becomes eligible for Medicare, whichever comes first.
- The payment of incentives must result in a net savings in salary and benefits to the district over the five-year period.
- State Board approval is needed



76

Template Letters for Expenditure Exclusions



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

77

Summary: Requesting State Board Approval for an Exclusion

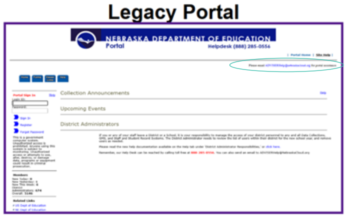
- Exclusion templates are available in the Budget section of NDE's Finance & Organizational Services website https://www.education.ne.gov/FOS/
- Complete the appropriate template or type a letter on official district letterhead for the exclusion
- Send requests to NDE via email to kelsey.larsen@nebraska.gov before the filing deadline
- Exclusion requests can be included in budget planning before State Board approval has been posted online

78

LC-2

- Located in the Legacy Portal
- Instructions can be found on NDE's Financial & Organizational Services website: https://www.education.ne.gov/FOS/ (Budget Documents)
- Will receive a new activation code each year
- Are you a new Superintendent or at a new district this year?
  - Need to register in the Legacy Portal

Legacy Portal



Note: For questions about the NDE Portal or submitting data online, contact the ADIVSER Service Desk

79

Functions of the LC-2

- Amounts entered on the budget worksheet will pre-populate once the worksheet has been uploaded
- Confirms that the budget is in compliance & does not exceed limitations
  - If limitations have been exceeded, you will receive an error message
- Calculates any Unused Budget Authority
- Any Special Grants will need to be entered into the Special Grants Funds List (B-110)

2026/27 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2026/27 General Fund Budget of Disbursements & Transfers	B-100	54,266,377
2026/27 Special Grants Fund List	B-110	4,087,857
2026/27 Special Education Budget of Disbursements & Transfers	B-120	9,150,000
2026/27 General Fund Lid Exclusions	B-130	985,300
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	40,043,220
2026/27 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2025/26 Total Unused Budget Authority	B-160	12,042,990
2025/26 General Fund Expenditure Growth	B-162	766,377
Adjusted Unused Budget Authority	B-165	11,276,613
2026/27 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	11,276,613

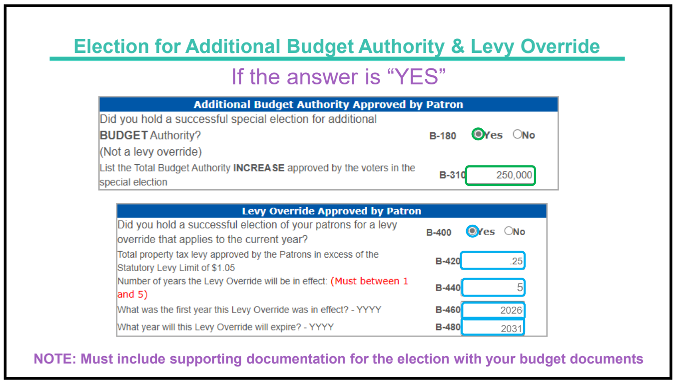
80

Unused Budget Authority

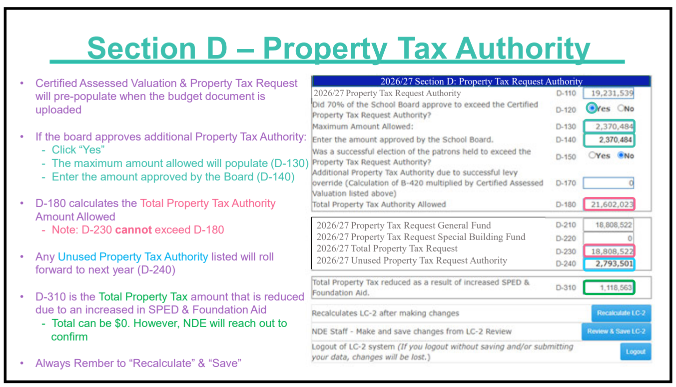
2026/27 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	39,276,843
Access to Prior Year's Unused Budget Authority [Maximum Amount: $766,377]	A-355	766,377
Total Adjusted Budget Authority	A-361	40,043,220
Total Allowable Budget Authority	A-780	40,043,220

- If additional Budget Authority is needed, can enter the Prior Year's Unused Budget Authority into A-355
- The amount listed is the lesser of 2% of the prior year's adjusted General Fund expenditures or the prior year's total Unused Budget Authority

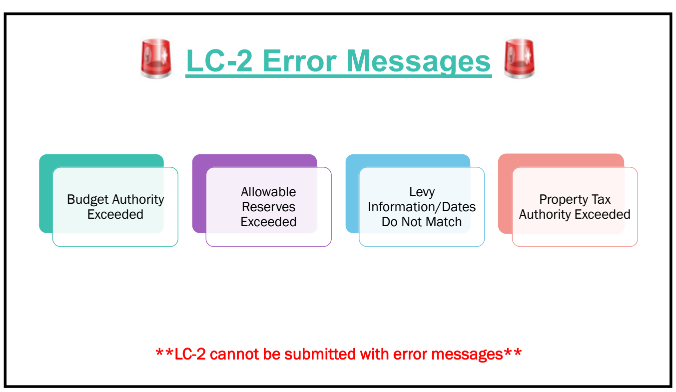
81


Election for Additional Budget Authority & Levy Override
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
Yes
No
List the Total Budget Authority INCREASE approved by the voters in the special election
B-310
250,000
Levy Override Approved by Patron
Did you hold a successful election of your patrons for a levy override that applies to the current year?
B-400
Yes
No
Total property tax levy approved by the Patrons in excess of the Statutory Levy Limit of $1.05
B-420
.25
Number of years the Levy Override will be in effect: (Must between 1 and 5)
B-440
5
What was the first year this Levy Override was in effect? - YYYY
B-460
2026
What year will this Levy Override will expire? - YYYY
B-480
2031
NOTE: Must include supporting documentation for the election with your budget documents

82


Section D – Property Tax Authority
• Certified Assessed Valuation & Property Tax Request will pre-populate when the budget document is uploaded
• If the board approves additional Property Tax Authority:
- Click "Yes"
- The maximum amount allowed will populate (D-130)
- Enter the amount approved by the Board (D-140)
• D-180 calculates the Total Property Tax Authority Amount Allowed
- Note: D-230 cannot exceed D-180
• Any Unused Property Tax Authority listed will roll forward to next year (D-240)
• D-310 is the Total Property Tax amount that is reduced due to an increased in SPED & Foundation Aid
- Total can be $0. However, NDE will reach out to confirm
• Always Rember to "Recalculate" & "Save"
2026/27 Section D: Property Tax Request Authority
2026/27 Property Tax Request Authority D-110 19,231,539
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority? D-120 Yes No
Maximum Amount Allowed: D-130 2,370,484
Enter the amount approved by the School Board. D-140 2,370,484
Was a successful election of the patrons held to exceed the Property Tax Request Authority? D-150 Yes No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above) D-170 0
Total Property Tax Authority Allowed D-180 21,602,023
2026/27 Property Tax Request General Fund D-210 18,808,522
2026/27 Property Tax Request Special Building Fund D-220 0
2026/27 Total Property Tax Request D-230 18,808,522
2026/27 Unused Property Tax Request Authority D-240 2,793,501
Total Property Tax reduced as a result of increased SPED & Foundation Aid. D-310 1,118,563
Recalculates LC-2 after making changes
Recalculate LC-2
NDE Staff - Make and save changes from LC-2 Review
Review & Save LC-2
Logout of LC-2 system (If you logout without saving and/or submitting your data, changes will be lost.)
Logout

83


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

84

LC-2 Tips & Tricks

- There is no limit on the number of times you can upload into the LC-2.
- Remember to "Recalculate" & "Save" often
- Remember to click "Save" the Special Grant Funds List after making changes & before returning to the LC-2
- Make sure to upload the budget documents as a single PDF after District Approval

85

Budget Checklist

- Have you sent Kelsey your Expenditure Exclusion requests?
- Did you 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?

86

Budget Check List Continued

- Did you publish your Hearing Notices?
- Did you confirm that your Hearing Notices were published in newspaper?
- Did you reserve adequate time for public comment at the Budget Hearing?
- Submit the budget documents to NDE, APA, County Clerks by September 30th
- Submit the Property Tax Resolution to the County by October 15th

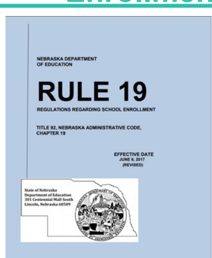
87

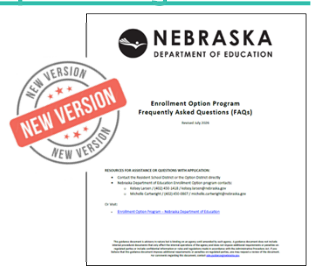
How to Submit Budget Documents to NDE

- After clicking "District Approval" the "Load Budget Document" button will appear at the top of the LC-2
- Review the Budget Checklist
  - Convert listed items into a single PDF
  - Upload documents into the LC-2
- Confirmation emails sent when:
  - District Admin approves the budget
  - PDF documents are uploaded
  - NDE approves LC-2 & budget documents
- Mailed copies of the budget documents will not be accepted by NDE

88

Enrollment Option Program





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

89

Enrollment Option Application

- Application & FAQs are located on NDE's Financial & Organizational Services website
- Applicants must use the most current version, posted 7/17
- Now available online:
  - Application & FAQs in Spanish
  - Both English & Spanish applications are a fillable PDF
- Program Contacts:
  - Kelsey Larsen at kelsey.larsen@nebraska.gov or 402.450.1418
  - Michelle Cartwright at michelle.cartwright@nebraska.gov or 402.450.0867

90

Enrollment Option Reminders

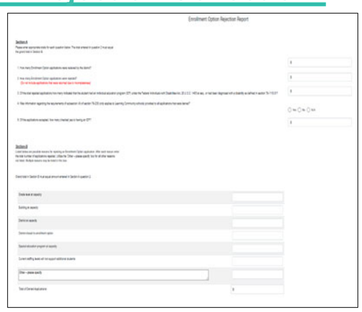
Effective July 19, 2024

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

91

Enrollment Option Rejection Collection

- The collection is now open in the **New Portal**
- Report all option in applications received between June 1st & May 31st regardless of the school year
- Collection **must** be submitted & approved by **July 31st**
  - Legislative Requirement



92

TEEOSA 101
STATE AID CALCULATION

Michelle Cartwright

93

What is TEEOSA?

Tax
Equity and
Educational
Opportunities
Support
Act

Statute that defines State Aid

Creates the basic concept for the present state aid formula

Equalization Aid and Foundation Aid – largest components of State Aid

Complex matrix of formulas

94

TEEOSA Document

Nebraska Department of Education School Finance & Organization Services

Tax Equity and Educational Opportunities Support Act
(TEEOSA)
Certification of 2026/27 State Aid

This Document Contains:

2026/27 TEEOSA Component Chart

Section I.
2026/27 State Aid Component Descriptions & Concept Summary

Section II.
2026/27 State Aid Calculation Codes & Data Sources

February 27, 2026

Decodes the components of Equalization Aid

Resource for more detailed information

Available on NDE's website

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

95

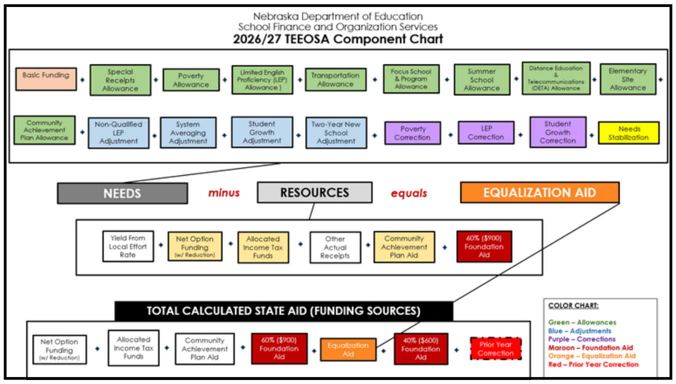
TEEOSA FAQ Document

For those NOT so really 'dumb' questions….

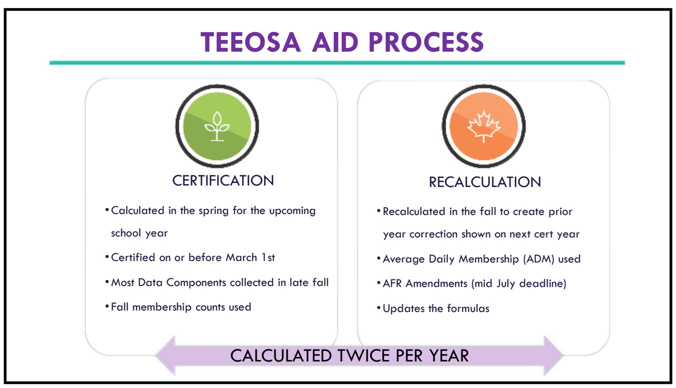
- What are Formula Students?
- How are Needs determined?
- How is Poverty Allowance determined?
- What is Foundation Aid?
- What is Equalization Aid?
- How is Total State Aid determined?

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

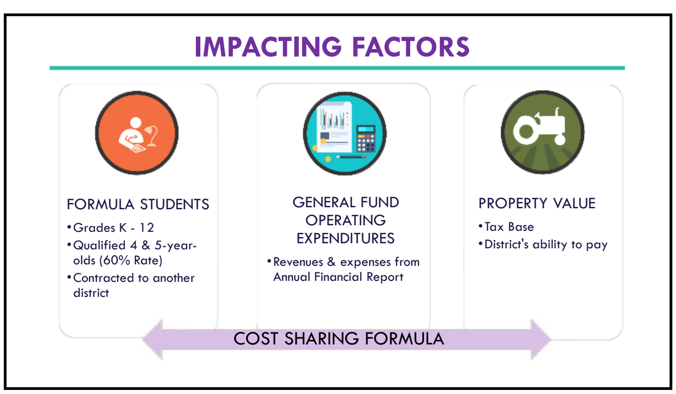
96


Nebraska Department of Education
School Finance and Organization Services
2026/27 TEEOSA Component Chart
Basic Funding
Special Receipts Allowance
Poverty Allowance
Limited English Proficiency (LEP) Allowance)
Transportation Allowance
Focus School & Program Allowance
Summer School Allowance
Distance Education & Telecommunications (DETA) Allowance
Elementary Site Allowance
Community Achievement Plan Allowance
Non-Qualified LEP Adjustment
System Averaging Adjustment
Student Growth Adjustment
Two-Year New School Adjustment
Poverty Correction
LEP Correction
Student Growth Correction
Needs Stabilization
NEEDS
minus
RESOURCES
equals
EQUALIZATION AID
Yield From Local Effort Rate
Net Option Funding (w/ Reduction)
Allocated Income Tax Funds
Other Actual Receipts
Community Achievement Plan Aid
60% ($900) Foundation Aid
TOTAL CALCULATED STATE AID (FUNDING SOURCES)
Net Option Funding (w/ Reduction)
Allocated Income Tax Funds
Community Achievement Plan Aid
60% ($900) Foundation Aid
Equalization Aid
40% ($600) Foundation Aid
Prior Year Correction
COLOR CHART:
Green – Allowances
Blue – Adjustments
Purple – Corrections
Maroon – Foundation Aid
Orange – Equalization Aid
Red – Prior Year Correction

97


TEEOSA AID PROCESS
CERTIFICATION
• Calculated in the spring for the upcoming school year
• Certified on or before March 1st
• Most Data Components collected in late fall
• Fall membership counts used
RECALCULATION
• Recalculated in the fall to create prior year correction shown on next cert year
• Average Daily Membership (ADM) used
• AFR Amendments (mid July deadline)
• Updates the formulas
CALCULATED TWICE PER YEAR

98


IMPACTING FACTORS
FORMULA STUDENTS
• Grades K - 12
• Qualified 4 & 5-year-olds (60% Rate)
• Contracted to another district
GENERAL FUND OPERATING EXPENDITURES
• Revenues & expenses from Annual Financial Report
PROPERTY VALUE
• Tax Base
• District's ability to pay
COST SHARING FORMULA

99

STATE AID CERTIFICATION FORM

Released by March 1

https://sfos.education.ne.gov

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2026/27 STATE AID CERTIFICATION

HASTINGS PUBLIC SCHOOLS (01-0018-000)

FORMULA STUDENTS CALCULATION

(Fall Membership	ADM/FM Ratio	)	+	Contracted Out	=	Formula Students
(3,213	0.9936550992	)	+	0	=	3,192.61
KDG Adjustment	(0 students x .5)			times ADM Factor	=	0.00
Early Childhood (007)	(111 students x 472.5 hours / 1,032 hours x .6)				=	30.49
Total Formula Students						*3,223.11*

FORMULA NEEDS CALCULATION

Basic Funding	36,270,824
Poverty Allowance	3,621,491
Limited English Proficiency Allowance	1,236,554
Focus School & Program Allowance	0
Summer School Allowance	64,789
Special Receipts Allowance	6,498,317
Transportation Allowance	219,197
Elementary Site Allowance	0
Distance Education & Telecommunications Allowance	56,336
Averaging Adjustment	0
New School Adjustment	0
Student Growth Adjustment	0
Community Achievement Plan Adjustment	0
Limited English Proficiency Allowance Correction	0
Student Growth Adjustment Correction	0
Poverty Allowance Correction	0
Non Qualified LEP Adjustment	0
Total Calculated Formula Needs	47,967,508
Formula Needs Stabilization	0
Total Formula Needs	47,967,508

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	1,908,210,659 / 100 x 1.0000000000	19,082,107
Net Option Funding		0
Allocated Income Tax Funds		554,474
Other Actual Receipts		10,018,193
Community Achievement Plan Aid		0
Foundation Aid Included in Resources		2,900,796
Total Formula Resources		32,555,570

STATE AID CALCULATION

Equalization Aid	15,411,938
Net Option Funding	0
Allocated Income Tax Funds	554,474
Community Achievement Plan Aid	0
Foundation Aid Included in Resources	2,900,796
Foundation Aid Outside of Resources	1,933,864
Total State Aid Calculated	20,801,072
Prior Year (2025/26) State Aid Correction	651,430
Total State Aid	**21,452,502**

100

CATEGORIES OF NEEDS

BASIC FUNDING
- Estimated amount required to generally operate a school district with a specified number of students
- Calculated by a comparison group
- Average general fund operating expenditures

ALLOWANCES
- Based on estimated or actual expense
- District specific
- Addresses a specified situation by reducing basic funding

ADJUSTMENTS
- Increases the needs
- Adds money to formula
- Addresses a specified situation without reducing basic funding

CORRECTIONS
- Added or subtracted
- Corrects for an allowance or an adjustment
- Occurs 2 years later

NEEDS STABILIZATION
- An amount added or subtracted
- Keeps the needs from growing or declining by more than a specific rate

COSTS TO EDUCATE THE STUDENTS

101

BASIC FUNDING

ESTIMATED AMOUNT

required to generally operate a school district with a specified number of students

CALCULATED BY COMPARISON GROUP

Using the 10 larger and 10 smaller districts closest in size and measured by formula students

ADJUSTED GFOE

is averaged when calculating basic funding

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE AND ORGANIZATION SERVICES

TEEOSA
FORMULA STUDENTS IN ASCENDING ORDER

County	County/District Number	District/System Name	Formula Students	Adjusted General Fund Operating Expenditures	Adjusted General Fund Operating Expenditures per Formula Student
BOYD	08-0036-000	LYNCH PUBLIC SCHOOLS	62.98	1,595,775.80	25,338.22
WHEELER	92-0045-000	WHEELER CENTRAL SCHOOLS	76.07	1,982,412.12	26,059.57
LOUP	58-0025-000	LOUP COUNTY PUBLIC SCHOOLS	76.51	1,631,774.82	21,328.19
MCPHERSON	60-0090-000	MC PHERSON COUNTY SCHOOLS	79.81	1,712,364.53	21,455.82
HOWARD	47-0103-000	ELBA PUBLIC SCHOOLS	89.69	1,304,469.64	14,543.79
SIOUX	83-0500-000	SIOUX COUNTY PUBLIC SCHOOLS	93.86	2,425,333.47	25,840.95
THOMAS	86-0001-000	THEDFORD PUBLIC SCHOOLS	96.54	1,983,981.00	20,549.92
KEYA PAHA	52-0100-000	KEYA PAHA COUNTY SCHOOLS	98.66	2,030,679.32	20,582.84
HAYES	43-0079-000	HAYES CENTER PUBLIC SCHOOLS	101.04	2,329,401.67	23,053.26
SHERMAN	82-0015-000	LITCHFIELD PUBLIC SCHOOLS	102.73	1,914,784.13	18,639.24
ARTHUR	03-0500-000	ARTHUR COUNTY SCHOOLS	104.33	1,823,099.57	17,474.68
HOLT	45-0137-000	CHAMBERS PUBLIC SCHOOLS	115.98	2,067,307.27	17,824.37
BLAINE	05-0071-000	SANDHILLS PUBLIC SCHOOLS	116.31	1,948,689.67	16,754.37
VALLEY	88-0021-000	ARCADIA PUBLIC SCHOOLS	119.24	2,017,986.27	16,924.42
HOLT	45-0029-000	EWING PUBLIC SCHOOLS	121.62	1,879,546.93	15,454.81
FILLMORE	30-0054-000	SHICKLEY PUBLIC SCHOOLS	131.47	2,340,214.68	17,800.69
CUSTER	21-0089-000	ARNOLD PUBLIC SCHOOLS	132.69	2,274,397.73	17,140.22
CHERRY	16-0030-000	CODY-KILGORE PUBLIC SCHS	138.83	1,954,011.27	14,074.73
CUSTER	21-0044-000	ANSLEY PUBLIC SCHOOLS	145.72	2,346,225.49	16,101.17
HAMILTON	41-0091-000	HAMPTON PUBLIC SCHOOLS	145.86	2,459,816.22	16,864.00
THAYER	85-2001-000	BRUNING-DAVENPORT UNIFIED SYS	153.11	3,707,960.62	24,217.42
GRANT	38-0011-000	HYANNIS AREA SCHOOLS	153.25	2,269,818.39	14,811.33
CEDAR	14-0101-000	WYNOT PUBLIC SCHOOLS	156.36	1,786,808.12	11,427.61
BANNER	04-0001-000	BANNER COUNTY PUBLIC SCHOOLS	156.40	2,597,752.15	16,609.73
PAWNEE	67-0069-000	LEWISTON CONSOLIDATED SCHOOLS	156.69	2,499,143.51	15,949.10

102

NEEDS & ALLOWANCES

2026/27 Allowances

Recognizes Funding For……

- ✓Transportation
- ✓Distance Education & Telecommunication
- ✓Elementary Site
- ✓Summer School
- ✓Focus School & Programs
- ✓Special Receipts
- ✓Poverty/Limited English Proficiency (LEP)
- ✓Community Achievement

103

NEED & ADJUSTMENTS

2025/26 Adjustments

Adds Money to the Formula For…...

- ✓Student Growth
- ✓Two-Year New School
- ✓System Averaging

104

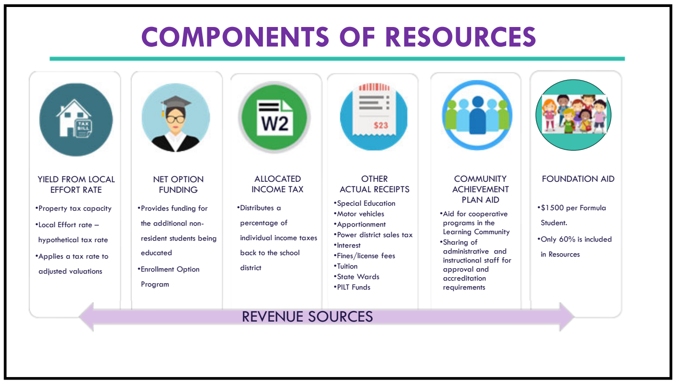
NEED & CORRECTIONS

- *OCCURS…Two years after the district receives the allowance. Compares the estimated to what occurred.*
- *WHY…….Aligns the funding with when the expenditure or student growth is expected.*

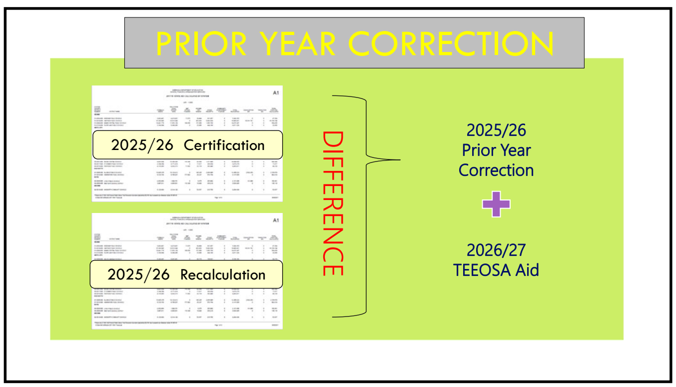
Poverty & Limited English Proficiency Corrections
- Subtract any excess allowance received
- Penalized if plan requirement not met
- LEP – Disqualified for current year if minimum spending requirement is not met

Student Growth Correction
- An amount added or subtracted
- Aligns with actual student growth

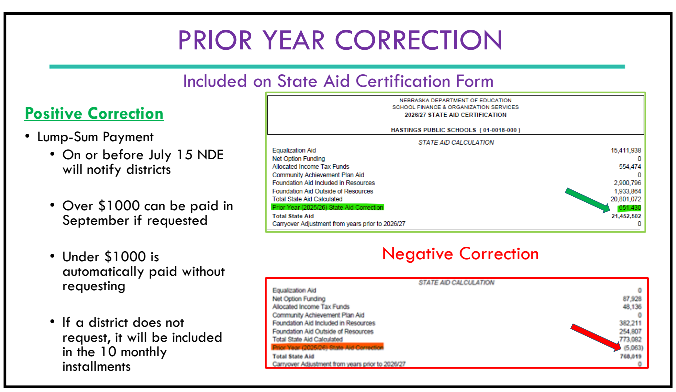
105


COMPONENTS OF RESOURCES
YIELD FROM LOCAL EFFORT RATE
•Property tax capacity
•Local Effort rate – hypothetical tax rate
•Applies a tax rate to adjusted valuations
NET OPTION FUNDING
•Provides funding for the additional non-resident students being educated
•Enrollment Option Program
ALLOCATED INCOME TAX
•Distributes a percentage of individual income taxes back to the school district
OTHER ACTUAL RECEIPTS
•Special Education
•Motor vehicles
•Apportionment
•Power district sales tax
•Interest
•Fines/license fees
•Tuition
•State Wards
•PILT Funds
COMMUNITY ACHIEVEMENT PLAN AID
•Aid for cooperative programs in the Learning Community
•Sharing of administrative and instructional staff for approval and accreditation requirements
FOUNDATION AID
•$1500 per Formula Student.
•Only 60% is included in Resources
REVENUE SOURCES

106


PRIOR YEAR CORRECTION
2025/26 Certification
2025/26 Recalculation
DIFFERENCE
2025/26 Prior Year Correction
+
2026/27 TEEOSA Aid

107


PRIOR YEAR CORRECTION
Included on State Aid Certification Form
Positive Correction
• Lump-Sum Payment
• On or before July 15 NDE will notify districts
• Over $1000 can be paid in September if requested
• Under $1000 is automatically paid without requesting
• If a district does not request, it will be included in the 10 monthly installments
NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2026/27 STATE AID CERTIFICATION
HASTINGS PUBLIC SCHOOLS (01-0018-000)
STATE AID CALCULATION
Equalization Aid 15,411,938
Net Option Funding 0
Allocated Income Tax Funds 554,474
Community Achievement Plan Aid 0
Foundation Aid Included in Resources 2,900,796
Foundation Aid Outside of Resources 1,933,864
Total State Aid Calculated 20,801,072
Prior Year (2025/26) State Aid Correction 651,430
Total State Aid 21,452,502
Carryover Adjustment from years prior to 2026/27 0
Negative Correction
STATE AID CALCULATION
Equalization Aid 0
Net Option Funding 87,928
Allocated Income Tax Funds 48,136
Community Achievement Plan Aid 0
Foundation Aid Included in Resources 382,211
Foundation Aid Outside of Resources 254,807
Total State Aid Calculated 773,082
Prior Year (2025/26) State Aid Correction (5,063)
Total State Aid 768,019
Carryover Adjustment from years prior to 2026/27 0

108

COMMON State Aid QUESTIONS

Why does our school district receive very little state aid?

- Does not receive equalization aid
  - Equalization Aid is the largest component of TEEOSA Aid
- Not utilizing allowances and adjustments
- Had a correction for a prior year allowance/adjustment
- Resources are greater than your needs
- Property-rich = less support from the state

109

COMMON QUESTIONS

I'm a non-equalized district

....does TEEOSA aid matter?

2026/27 TEEOSA Aid Certification
44 Equalized Districts
200 Non-Equalized Districts

110

COMMON QUESTIONS

Does my general fund levy rate have any effect on TEEOSA aid?

No, general fund levy rate does not affect TEEOSA aid.

111

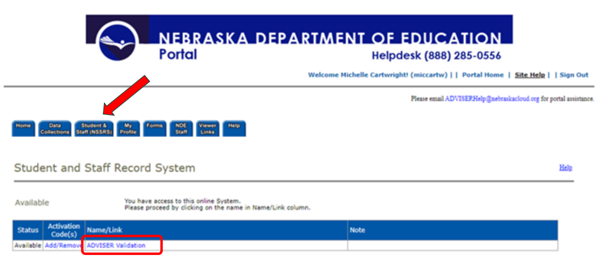
COMMON QUESTIONS

Can districts maximize their financial situation?

- Understand the components of formula need
- Code revenues and expenses correctly
- Look at the whole picture when determining where to code expenses
- Submit verified data by the due dates

112

NDE Legacy Portal - ADVISER



113

ADVISER- School Finance Review

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

Reports from SIS and ADVISOR should be compared for discrepancies.

If assistance is needed, contact the Service Desk.

ADVISER Reports used for TEEOSA

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

114

TEEOSA DATA SYSTEMS

TEEOSA State Aid Collection (New Portal)

- 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

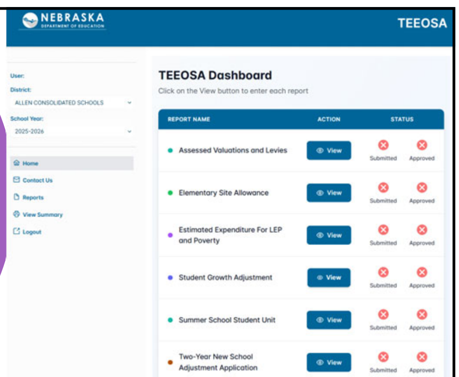
PK Instructional Program Hours/K Program (Legacy Portal – CDC)

- Data entered here is used for Early Childhood Formula Student counts

Open September, due by October 15 each year

115

TEEOSA State Aid Collection



116

LEP & Poverty Expenditure Requirement

RIGHT NOW	*UPCOMING*
2025/26 Expenditures	**2027/28 Expenditures**
• 117.65% level of Expenditures • Reports posted identifying required level • Coding for 25/26 AFR	• Report this fall • Sept 1 – Oct 15 • TEEOSA Collection - Estimated Expenditures for LEP and Poverty

Reports have been posted here:
https://www.education.ne.gov/fos/poverty-allowance-expenditure-requirement/
https://www.education.ne.gov/fos/lep-allowance-expenditure-requirement/

117

Superintendency Pay Transparency Act

Submission deadlines 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)

118

118

Federal Program Updates

119

ESSA Consolidated Grants

Name	Purpose	Disbursement Code
Title I-A	Support for Educationally Disadvantaged Students	6200
Title I-D	Neglected and Delinquent Student Support	6230
Title II-A	Professional Development or Class Size Reduction	6310
Title III-EL	Support for English Language Learners	6925
Title III-IE	Support for Immigrant Education Students	6926
Title IV-A	Student Support and Academic Enrichment in the areas of Well-Rounded, Safe and Healthy, and Effective Use of Technology	6969

120

Additional Federal Grants

Name	Purpose	Disbursement Code
CSI Grant	Buildings identified as Continuous School Improvement New Schools will be identified in November 2026	6212
RLIS	Rural and Low Income School	6330
SRSA (REAP)	Small Rural School Achievement Program--Schools with an ADA of 600 or less are eligible. (All information from this grant is sent directly from the federal government.)	6310
McKinney-Vento	Districts that have identified at least 20 students experiencing homeless can apply for this grant. 3-year cycle. Year 2 starts this year.	6991

121

Good News: We have the allocations!

	25-26 Actual (July 1/Oct 1)	26-27 Preliminary Allocations	Difference between 25-26 Final & Preliminary	26-27 Actual	Difference between Preliminary & Final	Difference between 2025 Final & 2026 Final
Title I-A	$ 78,512,965	$ 81,532,910	$3,019,945	$ 81,672,759	$ 139,849	$ 3,159,794
Title I-C (Migrant)	$ 6,852,189	$ 7,042,222	$190,033	$ 7,041,094	$ (1,128)	$ 188,905
Title I-D Subpart 1 (St Agencies)	$ 291,753	$ 350,810	$59,057	$ 350,012	$ (798)	$ 58,259
Title I-D Subpart 2 (I-D Grants)	$ 434,394	$ 427,947	($6,447)	$ 423,105	$ (4,842)	$ (11,289)
Title II-A	$ 10,837,184	$ 10,837,184	$0	$ 10,837,184	$0	$0
Title III	$ 4,363,776	$ 4,292,395	($71,381)	$ 4,369,577	$ 77,182	$ 5,801
Title IV-A	$ 6,719,025	$ 6,693,000	($26,025)	$ 6,693,000	$0	$ (26,025)
Title IV-B (21st Century)	$ 6,515,398	$ 6,515,398	$0	$ 6,548,640	$ 33,242	$ 33,242
Title V REAP (RLIS)	$ 42,867	*	*	$ 23,068	*	$ (19,799)
Title VII-B (McKinney-Vento)	$ 507,059	$ 554,403	$47,344	$ 557,142	$ 2,739	$ 50,083
Title I-B (Assessment)	$ 4,371,582	$ 4,371,582	$0	$ 4,380,417	$ 8,835	$ 8,835

* Preliminary Allocations are Not Yet Available

122

2026-2027 Application is Open in GMS

- No delays this year!
- Closing Date is 9-30-2026
- Allocations have been uploaded into the grant
- Time and Effort Calculator

bitly

123

What should I do now?

- Create your grant in the 2027 year
- Complete the ESSA GEPA Tab
- Review the Allocations Tab to determine your funding per program and transfer money if desired
  - Allowable Transfers
    - Title II to Title I or IV
    - Title IV to Title I or II
- ***Stay with us this afternoon and we'll help you complete your application.***

124

Monitoring Schedule-ESEA Programmatic and Fiscal

- ESEA Programmatic is on a 5-year rotation unless any issues are noted
  - Ask one of us today if you are on the list to be reviewed this year
  - If so, your reviewer will be in touch by the beginning of second semester
- Fiscal is on a 3-year rotation unless any issues are noted, or the fiscal review hasn't been conducted in more than three years, or the district is a high-risk district
  - Fiscal Team under the direction of Victoria Katzberg will be in touch sometime during the 2026-2027 SY

125

Opportunities For Additional Support

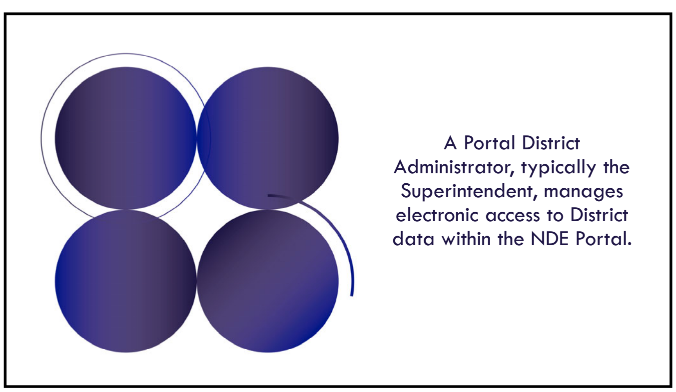
- NDE Days
- ESU Sessions (look for info from your local ESU)
- Office Hours for Grant Support
  - September 3 @ 2:00 p.m. CT
  - September 9 @ 10:00 a.m. CT
  - September 23 @ 10:00 a.m. CT
- One-on-One Support from your reviewer

126

--ESSA Consolidated Applications --			
ESU	ESSA REVIEWER	Email	Phone
1	Michelle Rezek	Michelle.Rezek@nebraska.gov	402-405-4616
2	Tate Toedman	Tate.Toedman@nebraska.gov	402-405-6456
3	Dottie Heusman	Dottie.Heusman@nebraska.gov	402-219-4802
4	Dottie Heusman	Dottie.Heusman@nebraska.gov	402-219-4802
5	Michelle Rezek	Michelle.Rezek@nebraska.gov	402-405-4616
6	Becky Michael	Becky.Michael@nebraska.gov	402-405-7017
7	Julie Otero	Julie.Otero@nebraska.gov	402-405-5212
8	Michelle Rezek	Michelle.Rezek@nebraska.gov	402-405-4616
9	Tate Toedman	Tate.Toedman@nebraska.gov	402-405-6456
10	Becky Michael	Becky.Michael@nebraska.gov	402-405-7017
11	Tate Toedman	Tate.Toedman@nebraska.gov	402-405-6456
13	Julie Otero	Julie.Otero@nebraska.gov	402-405-5212
15	Tate Toedman	Tate.Toedman@nebraska.gov	402-405-6456
16	Julie Otero	Julie.Otero@nebraska.gov	402-405-5212
17	Michelle Rezek	Michelle.Rezek@nebraska.gov	402-405-4616
18	Dottie Heusman	Dottie.Heusman@nebraska.gov	402-219-4802
19	Dottie Heusman	Dottie.Heusman@nebraska.gov	402-219-4802
Final Reviewer	Beth Wooster	Beth.Wooster@nebraska.gov	402-310-1390

127

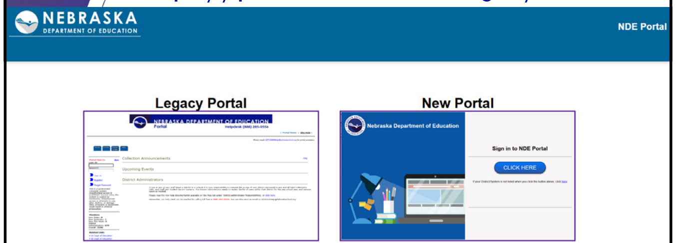
128



129

NDE Portal

https://portal.education.ne.gov/



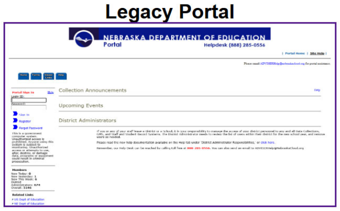
Which Portal do I use?

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

130

Legacy

Legacy Portal



131

Portal District Admin

- Once a District Administrator has been approved, they will see and utilize 5 main tabs in their portal account:
  - Data Collections
  - Student & Staff (NSSRS)
  - District Admin
    - Only District Administrators have this tab
  - My Profile
  - Help

132

Data Collections Tab

Supports the collection of many different types of data. Examples:

- Financial: Annual Financial Report, Census Report, LC-2, Pupil Transportation
- SPED: ICLD, Special Education Financial Report System (SPEDFRS)
- Other: Consolidated Data Collections (CDC)

133

Student & Staff (NSSRS) Tab

Supports the collection of student and staff specific data.

- Student Data
  - ADVISER Validation
- Staff Data
  - NSSRS Validation
  - NDE Staff ID

134

District Admin Tab

Where District data access is managed.

- Activation Codes
  - Lists activation codes for every collection in the portal
    - Some collections only have 1 activation code, others have many
    - Some collections require a District Admin role, some can be assigned to whomever
    - Some collections require a new activation code every year, some are one time only
  - Remove access from staff no longer at your District
- Administrator Reports
  - Lists access for District by User or by Collection
    - REVIEW these and remove access for folks no longer at your District

135

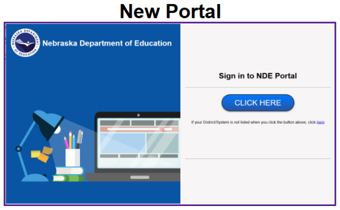
My Profile & Help Tabs

- My Profile
  - Update email address
  - Add/remove Portal District Admin code (likely already completed)
- Help
  - Activation Code instructions
  - How to create a new portal account
  - District Admin responsibilities

136

New

New Portal



Which Portal do I use?

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

137

New

- SSO Login (ESUCC NebraskaCloud)
  - Blue 'Click Here' button
- Access assigned and requested within Portal (Admin Portal)
  - No activation codes
  - Instead: Roles
    - Single-Application, or
    - 'Job Based' Multi-Application
      - All Public Supts: District Admin - Public
- Proxy
  - One person per District, select date range
  - Can approve/assign access and approve *some* applications

138

Applications

Slowly being transitioned from Legacy

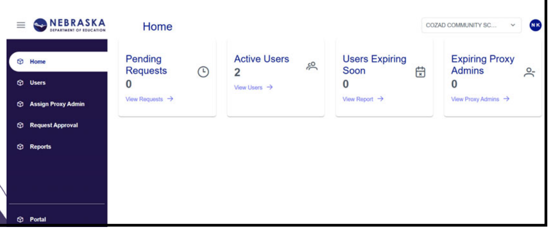
- Financial: TEEOSA State Aid, Enrollment Option Rejection Report
- Student: ADVISER Person ID
- Staff: ESSA Ineffective Teachers (for Supts only), Staff Reporting 26-27
- Other: DHHS Supt Letters, HAL

139

Admin Portal

Where District access is managed

- Proxy Admin and Request Approvals



140

Resources

- NDE Service Desk: NDE.ServiceDesk@Nebraska.gov
- Help Site: https://help.education.ne.gov/
- Bulletin: https://www.education.ne.gov/bulletin/
- Portal: https://www.education.ne.gov/portal/

141

Data Specific Resources

- ADVISER: https://www.education.ne.gov/dataservices/adviser-resources/
- Consolidated Data Collections (CDC): https://www.education.ne.gov/dataservices/consolidated-data-collection-cdc/
- Staff Reporting: https://www.education.ne.gov/dataservices/staff/

142

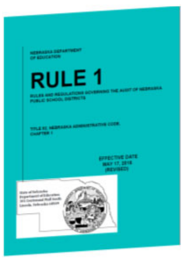
New Superintendent Wrap up Bryce Wilson

143

School Tax Credit

- Instead of receiving half of the 2025 tax request in September of 2026 the State paid the credit portion in two payments
  - On or before Jan 1st
  - On or before April 1st
- Counties are paying out these credits on different time schedules.
- Impacts
  - A portion of the tax request is received earlier now
  - Lower tax draws in May and September than before the school tax credit.

144



Audit Requirement

- State Statute §79-1089 requires that a public accountant or a certified public accountant annually examine all financial records maintained by school districts.
- Important part of Nebraska's Transparency and Accountability Program.

145

Audit Requirements

Average Daily Membership must be audited by your independent auditors.	Template available for auditors.
School District must have individual capable of overseeing financial statement preparation otherwise:	Must hire acct firm to prepare f/s that is different from the firm that audits the f/s.

146

Superintendent Pay Transparency Act -- Budget Schedule D

Timeline required by statute:

- At least 3 days *before* meeting, publish/post for returning Supt:
  - Meeting notice detailing current costs and estimated future costs
  - Proposed contract or amendments to contract (pdf)
- Within 2 days *after* board approval, publish/post for new Supt:
  - *Entire* approved contract (pdf)
  - Meeting Notice

147

Mileage Reimbursement Rates

$.725 per mile Effective January 1, 2026

Regular Resident District Students:

$2.0663 per mile
- Qualify if living 4 miles from school
- Reimburse from 3 miles
- One way travel once a day

Enrollment Option Students

$1.0331 per mile
- Qualify if on free lunch
- Reimburse from 3 miles
- One way travel once a day

148

Notification of State Payments

Department of Education Payment Information
- https://www.education.ne.gov/fos/payment-information/
- Grants Management System (GMS)
- Payment Information
- Audit Confirmation

All District Payments from State of Nebraska
- Liz.hernandez@nebraska.gov
  - Request to receive email notification of *all payments* to district from State of Nebraska
  - Email must be sent from Superintendent
  - Only one email per district

149

Grants Compliance Division

Director of Grants Compliance

Victoria Katzberg

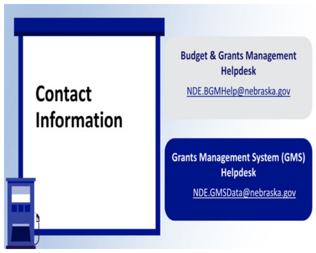
We strengthen accountability, reduce risk, and help ensure education funds are used effectively and in compliance with federal and state requirements through proactive guidance, monitoring, and support.

How We Do It:
- Risk Assessments
- Fiscal Monitoring
- Single Audit Review
- Corrective Action Management
- Technical Assistance
- Compliance Oversight

150

Resources and Contact Information

- Fiscal Monitoring Page
  - Fiscal Monitoring
  - GMS Links
  - Risk Assessment Guide
- Fact Sheets & Templates
- Training Hub
- 2 CFR 200



151

Website Addresses

Nebraska Department of Education
http://www.education.ne.gov

Finance & Organizational Services
http://www.education.ne.gov/FOS

Nebraska Department of Education Portal
https://portal.education.ne.gov

NDE Payment Information
https://www.education.ne.gov/fos/payment-information/

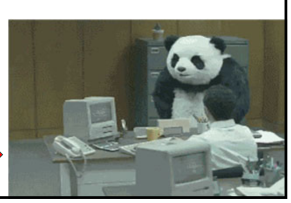
152

Budget Assistance

- Dedicated Rooms
  - One on One Help
  - Bring Laptop
  - Budget Form started
  - Audit

- Administrators' Days – Crowne Conference Center
  - Second Floor
  - July 29th & July 30th
    - 8 a.m. – Noon
    - 1 p.m. – 3 p.m.

If the budget has you feeling this way come find us!



153

NDE School Finance Team

- Bryce Wilson
- bryce.wilson@nebraska.gov 402-471-4320

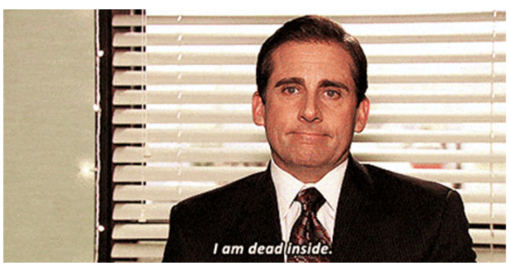
- Michelle Cartwright
- michelle.cartwright@nebraska.gov 402-450-0867

- Stephanie DeGroot
- stephanie.degroot@nebraska.gov 402-540-0649

- Kelsey Larsen
- kelsey.larsen@nebraska.gov 402-450-1418

154

You Made It!!!



155

Thank You!

156