Amended 8/10/2026

2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 85-0060 Class #: III

Deshler Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Thayer County

This budget is for the Period SEPTEMBER 1, 2025 through AUGUST 31, 2026

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	$ -	$ 4,241,810.00	$ 4,241,810.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 462,847.00	$ 462,847.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 151,515.00	$ 151,515.00
Total All Funds	$ -	$ 4,856,172.00	$ 4,856,172.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ -	Principal
$ -	Interest
$ -	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 686,893,327

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[x] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [x] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [x] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

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

Amended 8/10/2026

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 85-0060
Deshler Public Schools

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
eneral	3,066,008.00	2,245,608.00	4,199,392.00	6,445,000.00	1,180,000.00	5,265,000.00	6,445,000.00	-	6,445,000.00
epreciation	680,052.00	680,052.00		680,052.00			680,052.00		680,052.00
mployee Benefit	95,557.34	95,557.34		95,557.34			95,557.34	-	95,557.34
ontingency	-	-		-			-		-
ctivities	200,444.00	300,444.00		300,444.00			300,444.00	-	300,444.00
chool Nutrition	35,955.00	234,000.00		234,000.00			234,000.00	-	234,000.00
ond	-	-	-	-			-	-	-
pecial Building	391,781.00	2,391,781.00	458,219.00	2,850,000.00			2,850,000.00		2,850,000.00
ualified Capital Purpose ndertaking	-	1,000,000.00	150,000.00	1,150,000.00			1,150,000.00	-	1,150,000.00
ooperative	-	-		-			-	-	-
udent Fee	2,277.00	2,277.00		2,277.00			2,277.00	-	2,277.00
				-					-
OTAL ALL FUNDS	4,472,074.34	6,949,719.34	4,807,611.00	11,757,330.34	1,180,000.00	5,265,000.00	11,757,330.34	-	11,757,330.34

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
ERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,199,392.00	-	458,219.00	150,000.00
OUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	42,418.00	-	4,628.00	1,515.00
OTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,241,810.00	-	462,847.00	151,515.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 413,820.00	$ 150,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
100,000.00	-	25,000.00	-

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 85-0060
Deshler Public Schools

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,066,008.00	2,245,608.00	4,199,392.00	6,445,000.00	1,180,000.00	5,265,000.00	6,445,000.00	-	6,445,000.00
Depreciation	680,052.00	680,052.00		680,052.00			680,052.00		680,052.00
Employee Benefit	95,557.34	95,557.34		95,557.34			95,557.34	-	95,557.34
Contingency	-	-		-			-		-
Activities	200,444.00	300,444.00		300,444.00			300,444.00	-	300,444.00
School Nutrition	35,955.00	234,000.00		234,000.00			234,000.00	-	234,000.00
Bond	-	-	-	-			-	-	-
Special Building	391,781.00	391,781.00	458,219.00	850,000.00			850,000.00		850,000.00
Qualified Capital Purpose Undertaking	-	-	150,000.00	150,000.00			150,000.00	-	150,000.00
Cooperative	-	-		-			-	-	-
Student Fee	2,277.00	2,277.00		2,277.00			2,277.00	-	2,277.00
				-					-
TOTAL ALL FUNDS	4,472,074.34	3,949,719.34	4,807,611.00	8,757,330.34	1,180,000.00	5,265,000.00	8,757,330.34	-	8,757,330.34

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)	4,199,392.00	-	458,219.00	150,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	42,418.00	-	4,628.00	1,515.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,241,810.00	-	462,847.00	151,515.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 413,820.00	$ 150,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
100,000.00	-	25,000.00	-

County-District # 85-0060

Deshler Public Schools

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,603,897.99	6,045,876.00	2,842,110.00	8,887,986.00	957,920.00	4,864,058.00	5,821,978.00	3,066,008.00
Depreciation	502,792.91	857,793.00		857,793.00			177,741.00	680,052.00
Employee Benefit	95,557.34	95,557.34		95,557.34			-	95,557.34
Contingency	-	-		-			-	-
Activities	161,238.95	308,619.00		308,619.00			108,175.00	200,444.00
School Nutrition	36,089.81	197,710.00		197,710.00			161,755.00	35,955.00
Bond	-	-	-	-			-	-
Special Building	443,555.49	444,431.00	252,525.00	696,956.00			305,175.00	391,781.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	2,206.96	6,307.00		6,307.00			4,030.00	2,277.00
				-				-
TOTAL ALL FUNDS	3,845,339.45	7,956,293.34	3,094,635.00	11,050,928.34	957,920.00	4,864,058.00	6,578,854.00	4,472,074.34

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
$	175,400.00

County-District # 85-0060

Deshler Public Schools

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,403,809.80	4,695,953.68	3,400,202.33	8,096,156.01	1,018,339.89	4,473,918.13	5,492,258.02	2,603,897.99
Depreciation	419,474.43	672,719.58		672,719.58			169,926.67	502,792.91
Employee Benefit	94,285.35	95,557.34		95,557.34			-	95,557.34
Contingency	-	-		-			-	-
Activities	191,109.81	429,770.80		429,770.80			268,531.85	161,238.95
School Lunch	57,212.13	269,080.75		269,080.75			232,990.94	36,089.81
Bond	-	-	-	-			-	-
Special Building	778,382.52	801,098.47	131,492.06	932,590.53			489,035.04	443,555.49
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	49,959.55		49,959.55			49,959.55	-
Student Fee	797.13	4,292.35		4,292.35			2,085.39	2,206.96
				-				-
TOTAL ALL FUNDS	$ 3,945,071.17	7,018,432.52	3,531,694.39	10,550,126.91	1,018,339.89	4,473,918.13	6,704,787.46	3,845,339.45

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
$	178,189.08

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Deshler Public Schools**
ADDRESS	**1402 3rd Street**
CITY & ZIP CODE	**Deshler, NE 68340**
TELEPHONE	**402-365-7272**
WEBSITE	**deshlerdragons.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Matt Vieselmeyer	Wade Finley	Wade Finley
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402 365 7272	402 365 7272	402 365 7272
EMAIL ADDRESS	mattvies@gmail.com	wade.finley@deshlerdragons.org	wade.finley@deshlerdragons.org

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

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

Deshler Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,491,171.00
*(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

7,556,469.00	/	649,018,307.00	=	1.16 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.16 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 141,921.00

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 4,633,092.00**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 4,856,172.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Deshler Public Schools — SUBDIVISION NAME

Thayer — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 5	Sept. 1, 2025 through August 31, 2026	Science Lessons
ESU 5	Sept. 1, 2025 through August 31, 2026	Powerschool Services
ESU 5	Sept. 1, 2025 through August 31, 2026	Technology Support
ESU 5	Sept. 1, 2025 through August 31, 2026	Special Education Support and Services
ESU 5	Sept. 1, 2025 through August 31, 2026	Mental Health Practitioner Support

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 85-0060

Deshler Public Schools

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**	$ 82,823.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 82,823.00

Deshler Public Schools

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,241,810.00	-	462,847.00	151,515.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,241,810.00	-	462,847.00	151,515.00
14	Assessed Valuation	686,893,327	686,893,327	686,893,327	686,893,327
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.617535	0.000000	0.067383	0.022058
16	Total Levy for Compliance	0.706976			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 4,241,810.00	$ 686,893,327	0.617535
Special Building Fund	$ 462,847.00	$ 686,893,327	0.067383
Bond Fund	$ -	$ 686,893,327	0.000000
Bond Fund	$ -	$ 686,893,327	0.000000
Bond Fund	$ -	$ 686,893,327	0.000000
QCPUF Fund	$ 151,515.00	$ 686,893,327	0.022058
QCPUF Fund	$ -	$ 686,893,327	0.000000
	$ -	$ 686,893,327	0.000000
	$ -	$ 686,893,327	0.000000
	$ -	$ 686,893,327	0.000000
	$ -	$ 686,893,327	0.000000
	$ -	$ 686,893,327	0.000000
	$ -	$ 686,893,327	0.000000
Total	$ 4,856,172.00		$ 0.706976

Must agree to Cover

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

Notice is hereby given that Deshler Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on January 13, 2025_ at 7:30 pm at the Deshler Public Schools Conference Room in Deshler, Nebraska.

After the 2025/26 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	1

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE			$ 149,000.00
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*			$ -
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	$ -	$ -	$ 149,000.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Deshler Public Schools (85-0060) in Thayer 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 22 day of September, 2025 at 6:00 o'clock, P.M., at Deshler Public Schools Conference Room 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 5,492,258.02	$ 5,821,978.00	$ 6,445,000.00	$ -	$ 2,245,608.00	$ 4,241,810.00
Depreciation	$ 169,926.67	$ 177,741.00	$ 680,052.00		$ 680,052.00	
Employee Benefit	$ -	$ -	$ 95,557.34	$ -	$ 95,557.34	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 268,531.85	$ 108,175.00	$ 300,444.00	$ -	$ 300,444.00	
School Nutrition	$ 232,990.94	$ 161,755.00	$ 234,000.00	$ -	$ 234,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 489,035.04	$ 305,175.00	$ 850,000.00		$ 391,781.00	$ 462,847.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 150,000.00	$ -	$ -	$ 151,515.00
Cooperative	$ 49,959.55	$ -	$ -	$ -	$ -	
Student Fee	$ 2,085.39	$ 4,030.00	$ 2,277.00	$ -	$ 2,277.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,704,787.46	$ 6,578,854.00	$ 8,757,330.34	$ -	$ 3,949,719.34	$ 4,856,172.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 4,856,172.00	$ 4,856,172.00

Notice of Special Hearing To Set Final Tax Request

Deshler Public Schools (85-0060) in Thayer County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 22 day of, September 2025 at 6:00 o'clock P.M., at Deshler Public Schools Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	649,018,307	686,893,327	6%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,005,118.00	4,238,646.00	0.653086	0.617075	6,445,000.00	4,241,810.00	0.617535	-5%	7%
Special Building Fund	698,782.52	252,525.00	0.038909	0.036763	850,000.00	462,847.00	0.067383	73%	22%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	150,000.00	151,515.00	0.022058	#DIV/0!	0
Total	6,703,900.52	4,491,171.00	0.691995	0.653838	7,445,000.00	4,856,172.00	0.706976	2%	11%

AFFIDAVIT OF PUBLICATION

State of Nebraska) SS.
County of Thayer)

Marky Miller, being first duly sworn, on oath says that she is the representative of the HEBRON JOURNAL-REGISTER, a legal newspaper under the statutes of the state of Nebraska published and of general circulation in said county; that she has personal knowledge of the facts stated in this affidavit; and that the annexed notice was published in said newspaper for 1 consecutive week(s), the first publication being on the 20 day of August, 2025.

Marky Miller

Subscribed in my presence and sworn before me in the office of the HEBRON-JOURNAL-REGISTER of Thayer County, Nebraska, this 20 day of August, 2025.

Legal fee $ 14.18
Affidavit fee $ 2.50
Total fee $ 16.68

Notary Public

General Notary - State of Nebraska
MIKE EDGECOMBE
My Comm. Exp. Nov. 28, 2028

NOTICE OF DESHLER PUBLIC SCHOOLS BOARD OF EDUCATION SPECIAL MEETING TUESDAY, AUGUST 26TH, 2025

Notice is hereby given a Special Board Meeting for the Board of Education for Deshler Public Schools will begin at 6 PM to discuss the 2025-2026 Budget Items in the Deshler Public Schools' High School Conference Room #102 on Tuesday, August 26th, 2025. Among other topics to be discussed, pursuant to LB 243 (2023), the board will vote on whether to increase the school district's base growth percentage by up to seven percent (7%). A copy of the agenda, kept continuously current, is available for public inspection in the Superintendent's office during normal business hours. Board meeting minutes will be available on the Deshler Public Schools' website at www.deshlerpublicschools.org and available for pickup at the Office of the Superintendent within 10 days after scheduled board meetings.

Andy Schmidt, Secretary
(Aug 20) ZNEZ

RESOLUTION

WHEREAS, the Nebraska Legislature enacted several measures this past legislative session, including LB 243, to adjust public school district revenue and finances; and,

WHEREAS, LB 243 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, LB 243 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of 471- (four hundred and seventy-one) students or less may increase its tax request by an additional seven percent above the base growth percentage; and

WHEREAS, the School District's average daily membership is less than 471- four hundred and seventy- one students; and

WHEREAS, due to rising enrollment, student and staffing needs, and the need to maintain its budgetary obligations, the Board of Education of Deshler Public Schools, (the "School District") hereby desires to increase its base growth percentage by an additional seven percent or other maximum amount as permitted by law; and;

WHEREAS, public notice of this possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 5 of 2023 Neb. Laws 243, at least seventy percent of the Board of Education of the School District affirmatively votes to increase to the School District's overall property tax request authority by an additional seven percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member Andy Schmidt moved for their passage and adoption. Member Abby Gaesman seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:
Alisha Fangmeyer, Chrystal Miller

The following members voted against the same: _____

The following members were absent or not voting: Matt Vieselmeyer

The above Resolution having been consented to by at least seventy percent of the Members of the Board of Education, it was declared as passed and adopted by the President at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings law.

DATED this 26nd day of August, 2025.

DESHLER PUBLIC SCHOOLS

BY: Vice Ryan Buesscher
President

ATTEST:
Secretary

AFFIDAVIT OF PUBLICATION

State of Nebraska) SS.
County of Thayer)

Marky Miller, being first duly sworn, on oath says that she is the representative of the HEBRON JOURNAL-REGISTER, a legal newspaper under the statutes of the state of Nebraska published and of general circulation in said county; that she has personal knowledge of the facts stated in this affidavit; and that the annexed notice was published in said newspaper for 1 consecutive week(s), the first publication being on the 17 day of September, 2025.

Marky Miller

Subscribed in my presence and sworn before me in the office of the HEBRON-JOURNAL-REGISTER of Thayer County, Nebraska, this 17 day of September, 2025.

Legal fee $ 10.91
Affidavit fee $ 2.50
Total fee $ 13.41

Notary Public

General Notary - State of Nebraska
MIKE EDGECOMBE
My Comm. Exp. Nov. 28, 2028

MEETING NOTICE
DESHLER PUBLIC SCHOOLS

Notice is hereby given a Special Board Meeting for the Board of Education for Deshler Public Schools will be at 6:00 P.M. on Monday, September 22, 2025 in the Conference Room #102. The meeting will be for the Budget and Tax Hearing for the 2025-2026 school year.

An agenda for such meetings kept continuously current is available for such public inspection at the Office of the Superintendent or on the website.

Board minutes will be available on Deshler Public Schools website at www.deshlerpublicschools.org and available for pickup at the Office of the Superintendent within 10-days after the regular board meeting.

Andrew Schmidt
Secretary
(Sept 17) ZNEZ

AFFIDAVIT OF PUBLICATION

State of Nebraska) SS.
County of Thayer)

Marky Miller, being first duly sworn, on oath says that she is the representative of the HEBRON JOURNAL-REGISTER, a legal newspaper under the statutes of the state of Nebraska published and of general circulation in said county; that she has personal knowledge of the facts stated in this affidavit; and that the annexed notice was published in said newspaper for 1 consecutive week(s), the first publication being on the 17 day of Sept, 2025.

Budget Hearing + Sum.

Marky Miller

Subscribed in my presence and sworn before me in the office of the HEBRON-JOURNAL-REGISTER of Thayer County, Nebraska, this 17 day of Sept, 2025.

Legal fee $546.25
Affidavit fee $2.50
Total fee $548.75

Notary Public

General Notary - State of Nebraska
MIKE EDGECOMBE
My Comm. Exp. Nov. 28, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Deshler Public Schools (85-0060) in Thayer 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 22 day of September, 2025 at 6:00 o'clock, P.M., at Deshler Public Schools Conference Room 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 5,492,258.02	$ 5,821,978.00	$ 6,445,000.00	$ -	$ 2,245,608.00	$ 4,241,810.00
Depreciation	$ 169,926.67	$ 177,741.00	$ 680,052.00		$ 680,052.00	
Employee Benefit	$ -	$ -	$ 95,557.34	$ -	$ 95,557.34	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 268,531.85	$ 108,175.00	$ 300,444.00	$ -	$ 300,444.00	
School Nutrition	$ 232,990.94	$ 161,755.00	$ 234,000.00	$ -	$ 234,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 489,035.04	$ 305,175.00	$ 850,000.00		$ 391,781.00	$ 462,847.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 150,000.00	$ -	$ -	$ 151,515.00
Cooperative	$ 49,959.55	$ -	$ -	$ -	$ -	
Student Fee	$ 2,085.39	$ 4,030.00	$ 2,277.00	$ -	$ 2,277.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,704,787.46	$ 6,578,854.00	$ 8,757,330.34	$ -	$ 3,949,719.34	$ 4,856,172.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 4,856,172.00	$ 4,856,172.00

Notice of Special Hearing To Set Final Tax Request

Deshler Public Schools (85-0060) in Thayer County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 22 day of, September 2025 at 6:00 o'clock P.M., at Deshler Public Schools Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	649,018,307	686,893,327	6%

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
	2024-2025 Budget Information				***2025-2026 Budget Information***				
General Fund	6,005,118.00	4,238,646.00	0.653086	0.617075	6,445,000.00	4,241,810.00	0.617535	-5%	7%
Special Building Fund	698,782.52	252,525.00	0.038909	0.036763	850,000.00	462,847.00	0.067383	73%	22%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	150,000.00	151,515.00	0.022058	#DIV/0!	0
Total	6,703,900.52	4,491,171.00	0.691995	0.653838	7,445,000.00	4,856,172.00	0.706976	2%	11%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Deshler Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Deshler Public Schools resolves that:

1. The 2025-2026 property tax request be set at:

General Fund:	$	4,241,810.00
Bond Fund:	$	-
Special Building Fund:	$	462,847.00
Qualified Capital Purpose Undertaking Fund:	$	151,515.00

2. The total assessed value of property differs from last year's total assessed value by 5.84 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 0.653838 per $100 of assessed value.

4. Deshler Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.706976 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, 2025.

Motion by Ryan Buescher seconded by Alisha Fangmeyer to adopt Resolution #_____.

Voting yes were:	Voting no were:
Matt Vieselmeyer	_____
Abby Gausman	NONE
Alisha Fangmeyer	_____
Andy Schmidt	_____
Ryan Buescher	_____
_____	_____
_____	_____

Dated this 22 day of September, 2025

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: Deshler 60

TAXABLE VALUE LOCATED IN THE COUNTY OF THAYER COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
Deshler Schools 60 General	3	85-0060		$551,632,268	$5,834,169	$526,492,262	1.10812%
Deshler Schools 60 Sinking	3	85-0060		$551,632,268	$5,834,169	$526,492,262	1.10812%

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.
a) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I , Amy C Peterson, Thayer County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Amy C Peterson
(signature of county assessor)

08/14/2025
(date)

CC: County Clerk, Thayer County, NE County

CC: County Clerk where school district is headquartered, if different county, Thayer County, NE County

•Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)



CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{certification required on or before August 20th of each year}

TO: DESHLER PUBLIC SCHOOLS
WADE FINLEY
PO BOX 547
DESHLER NE 68340-0547

TAXABLE VALUE LOCATED IN THE COUNTY OF NUCKOLLS

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
DESHLER 60 GENERAL	3	85-0060		135,261,059	1,722,300	122,526,045	1.41

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I SAMANTHA HABA, NUCKOLLS County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Samantha Haba
(signature of county assessor)

8-14-2025
(date)

CC: County Clerk, NUCKOLLS County
CC: County Clerk where school district is headquartered, if different county, THAYER County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request* ***excludes*** *the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

14,194,601 Pers Prior
15,758,586 Pers Value

108,331,444 Real Prior
119,502,473 Real Value

District Number: 85-0060-000
District Name: DESHLER PUBLIC SCHOOLS
District Phone: (402)365-7272

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

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	4,529,598
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	4,529,598
Total Allowable Budget Authority	A-780	4,529,598

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2025/26 General Fund Budget of Disbursements & Transfers	B-100	6,445,000
2025/26 Special Grant Funds List	B-110	652,579
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,180,000
2025/26 General Fund Lid Exclusions	B-130	82,823
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,529,598
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	0
2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0

2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○Yes ◉No

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	2,900,250
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	680,052
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	680,052

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
Certified Assessed Valuation	B-490	686,893,327

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	4,780,403
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	420,104
Enter the amount approved by the School Board.	D-140	420,104
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	5,200,507
2025/26 Property Tax Request General Fund	D-210	4,241,810
2025/26 Property Tax Request Special Building Fund	D-220	462,847
2025/26 Total Property Tax Request	D-230	4,704,657
2025/26 Unused Property Tax Request Authority	D-240	495,850
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	201,767

District Number: 85-0060-000
District Name: DESHLER PUBLIC SCHOOLS
District Phone: (402)365-7272

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	652,579

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education. Email your request for approval of these items to:**
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

NDE 03-056
Revised 6/2025

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	15,000
Career and Technical Eduation Grants (State)	1.157	15,000
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	113,015
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0

ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	0
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	55,000
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	30,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	35,000
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	5,000
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	70,000
Idea Part C - Planning Region Team	1.307	0
IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0

Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	10,000
Medicaid in Public Schools (MIPS)	1.365	10,000
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0

Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	200,000
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	1,000
Vocational Rehabilitation Grants	1.555	93,564
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

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

MEETING NOTICE DESHLER PUBLIC SCHOOLS

Notice is hereby given that a Budget Hearing to Amend the 2025-2026 Budget for the Board of Education for Deshler Public Schools will be held in the conference room #102 on Monday, August 10, 2026 at 7:30 p.m.

The August Regular Board of Education meeting will be held after the Budget Hearing to Amend the 2025-2026 Budget has closed.

An agenda for such meeting is kept continuously current and is available for such public inspection at the Office of the Superintendent or on the website.

Board meeting minutes will be available on Deshler Public Schools website at www.deshlerpublicschools and available for pickup at the Office of the Superintendent within 10 days after the regular scheduled board meeting.

Andy Schmidt, Secretary
(Aug 5) ZNEZ

DESHLER PUBLIC SCHOOL
BOARD OF EDUCATION
August 10th, 2026

Budget Hearing to Amend the 2025-2026 Budget

The Budget Hearing to Amend the 2025-2026 Budget of the Deshler Public Schools Board of Education was called to order on Monday August 10th, 2026 at 7:34p.m. in the conference room at Deshler Public School by President Matt Vieselmeyer.

President Vieselmeyer acknowledged that the meeting met proper legal notice and that the Open Meetings Laws were posted. Secretary Andy Schmidt called the roll. Board Members present were Matt Vieselmeyer, Abby Gausman, Andy Schmidt, Chrystal Miller, and Ryan Buescher. Administration present was Superintendent Mr. Wade Finley and Principal Mrs. Dana Epley. Guests: Jami O'Neal, Nathan Fritzler (Facility Advocates), Andy Brenn, Amanda Mckenzie, Deb Pohlman, Julianna Kroeger, Amber Aude, Lainey Vieselmeyer, Molly Drohman, and Brendan Schardt.

A Motion by Abby Gausman and a Second by Chrystal Miller to **"excuse Board of Education Member Alisha Fangmeyer from the Budget hearing to Amend the 2025-2026 Budget."** Voting Yes: Abby Gausman, Andy Schmidt Chrystal Miller, Ryan Buescher, and Matt Vieselmeyer. No votes no. Motion carried.

Discussion and explanation of why the need to Amend the 2025-2026 Budget.

A Motion by Andy Schmidt and a Second by Ryan Buescher **"To Adopt the 2025-2026 Amended Budget for Deshler Public Schools as presented."** Voting Yes: Andy Schmidt, Chrystal Miller, Ryan Buescher, Matt Vieselmeyer, and Abby Gausman. No votes no. Motion carried.

President Vieselmeyer adjourned the Budget Hearing to Amend the 20205-2026 Budget at 7:36 p.m.

August 10, 2026 Regular Board of Education Meeting

The Regular Meeting of the Deshler Public Schools Board of Education was called to order August 10th, 2026 at 7:37pm at the High School in the Conference Room of Deshler Public School by President Matt Vieselmeyer.

President Vieselmeyer acknowledged that the meeting met proper legal notice and that the Open Meetings Laws were posted. Secretary Andy Schmidt called the roll. Board Members present were Matt Vieselmeyer, Abby Gausman, Andy Schmidt, Chrystal Miller and Ryan Buescher.

Administration present was Superintendent Mr. Wade Finley and Principal Mrs. Dana Epley. Guests: Jami O'Neal, Nathan Fritzler (Facility Advocates), Andy Brenn, Amanda Mckenzie, Deb Pohlman, Julianna Kroeger, Amber Aude, Lainey Vieselmeyer, Molly Drohman, and Brendan Schardt.

A Motion by Chrystal Miller and a Second by Ryan Buescher to **"Excuse Board of Education Member Alisha Fangmeyer from the August 10, 2026 Regular Board of Education Meeting."** Voting Yes: Abby Gausman, Andy Schmidt, Chrystal Miller, Ryan Buescher, and Matt Vieselmeyer. No votes no. Motion carried

Open Forum: None

Approval of the Agenda and Minutes

i. A Motion by Andy Achmidt and a Second by Chrystal Miller "**To Approve the Agenda for the August 10th, 2026 regular meeting as amended."** Voting Yes: Andy Schmidt, Chrystal Miller, Ryan Buescher, Matt Vieselmeyer, and Abby Gausman. No votes no. The Motion carried.

ii. A Motion by Ryan Buescher and a Second by Chrystal Miller **"To Approve the Minutes of the July 13th, 2026 Regular Meeting as presented and the July 22nd, 2026 Special Meeting as amended."** Voting Yes: Andy Schmidt, Chrystal Miller, Ryan Buescher, Matt Vieselmeyer, and Abby Gausman. No votes no. The Motion carried.

Financial Report:

Mr. Finley presented the Financial Report to the Board.

A Motion by Andy Schmidt and a Second by Ryan Buescher **"To Approve the July 2026 General fund and Activity Fund Claims totaling $95,797.70; Hot Lunch Fund totaling $0.00; Payroll salaries and Payroll bills totaling $ 296,301.52; Special Building Fund claims totaling $780,038.77; QCPUF Fund claims totaling $300,000; and Depreciation Fund totaling $3,500.00."** Voting Yes: Chrystal Miller, Ryan Buescher, Matt Vieselmeyer, Abby Gausman, and Andy Schmidt. No votes no. The Motion carried.

General Fund Payments for August 2026

Ace Hardware	$31.86
Amazon	$1986.48
American Red Cross	$210

Ask Supply Co	$4900.10
B-Green Lawn Care	$725
Black Hills Energy	$442.64
Brackers Good Earth Clays	$796
BTS Communications	$7764.48
C&M Supply	$721.02
City of Deshler	$2365.72
Comfort Inn	$289.90
Concourse Tech	$3658.13
DAS State Accounting	$317.87
Deshler Municipal Utilities	$11140.03
Dragon Impress Fund	$15
Eakes Office Solutions	$4548.94
ESU 6	$17901.59
ESU Coordinating Council	$356
GHS Auto Parts	$153.80
Great Plains Communications	$462.53
Hampton Inn Kearney	$378
Hebron Journal Register	$131.95
Hebron True Value	$578.93
Highstreet Insurance	$3731
Hot Lunch Fund	$83.70
IXL Learning	$7287.50
Journey Ed	$500
Lakeshore Learning Materials	$844.53

Landmark Implement	$463.83
Learning Without Tears	$372.60
Matheson	$1186.49
MCI	$69.73
Mid American Research Chemical	$945
Milligan Family Medicine	$185
Mosyle	$18
Move Mountains In Kind	$57
National Art & School Supplies	$34.52
Nationwide Mutual Insurance Company	$100
NE Council of School Administrators	$505
NE Safety Center	$250
NSASSP, Region 1	$100
One Source Background Check	$140.50
Perma-Bound Books	$69.02
Perry, Guthery, Hasse & Gessford	$1102
Phillips 66	$56.31
Qdoba	$13.66
Renaissance Learning	$1877.06
Runza	$11.66
Sam’s Club	$2787.94
Secret Stories	$19.99
Staples	$278.73
Sterling Computers	$558.05
Summit Fire Protection	$1407

Sysco	$741.92
T Mobile	$77.58
Uline	$7101.92
Vestis	$84.70
Walmart	$564.40
Wendy's	$13.06
Wenske Repair	$2249.83
Woodward's Disposal Services	$32.50

Depreciation Fund Payments for August 2026

Karl R Micek	$3500

Special Building Fund Payments for August 2026

Facility Advocates	$300000
Skyline Construction	$427373.77
T. Harms Construction	$41960
Tillotson Enterprises	$10705

QCPUF Fund Payments for August 2026

Facility Advocates	$300000

Old Business: Partnering with the Deshler Community Fund for a Community Fitness Center within our building was discussed. It was the consensus of the board that we are in favor of this, but, we cannot provide a timeline or an exact location at this time. We will discuss more in the future.

Reports:

A. Update on CTE building improvements. Nathan Fritzler with Facility Advocates discussed the project and updated the completion timeline.

Mr. Finley updated the board on:

- summer improvements
- roofing update and insurance claim
- future Building and Grounds improvements
- 2026-2027 Budget Report and projections.

Principal Epley reported on the following:

- Music Department
- Transportation
- Return to the 2026-27 School Year
- Open House/Meet and Greet
- Classrooms
- Buss Drop Off/Pick Up
- Student Lockers
- Locker Rooms
- Other Summer Activities

New Business:

A Motion by Chrystal Miller and a Second by Andy Schmidt **"To approve the Substitute Teacher pay to $165.00."** Voting Yes: Ryan Buescher, Matt Vieselmeyer, Abby Gausman, Andy Schmidt, and Chrystal Miller. No votes no. Motion carried.

A Motion by Ryan Buescher and a Second by Chrystal Miller **"To move $300,000.00 from the General Fund to the Depreciation Fund for future vehicle purchase and building and grounds improvements."** Voting Yes: Matt Vieselmeyer, Abby Gausman, Andy Schmidt, Chrystal Miller, and Ryan Buescher. No votes no. Motion carried.

A Motion by Ryan Buescher and a Second by Chrystal Miller **"To enter into executive session at 9:19 p.m. to discuss a personnel issue."** Voting Yes: Matt Vieselmeyer, Abby Gausman, Andy Schmidt Chrystal Miller, and Ryan Buescher,. No votes no. Motion carried.

A Motion by Andy Schmidt and a Second by Ryan Buescher **"To come out of executive session at 9:43 p.m. before any formal action was taken."** Voting Yes: Abby Gausman, Andy Schmidt, Chrystal Miller, Ryan Buescher, Matt Vieselmeyer, and. No votes no. Motion carried.

A Motion by Chrystal Miller and a Second by Andy Schmidt **"To offer contracts to Deb Pohlmann and Cyndi McPherson to teach vocal music for the 2026-2027 school year at the long-term substitute rate ($195.00/day) for days they have students in the classroom."** Voting Yes: Andy Schmidt, Chrystal Miller, Ryan Buescher, Matt Vieselmeyer, and Abby Gausman. No votes no. The Motion carried.

No other discussion or business was brought before this Board. President Vieselmeyer adjourned the meeting at 9:46 p.m.

Respectfully Submitted,

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Andy Schmidt - Secretary

NOTICE OF BUDGET HEARING TO AMEND BUDGET

Deshler Public Schools (85-0060) in Thayer 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 August 10, 2026 at Deshler Public Schools Conference Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget that was originally adopted on September 22, 2025. The Special Building Fund will be increased by $2,000,000.00 and the Qualified Capital Purpose Undertaking (QCPUF) $1,000,000 due to the CTE Building Improvements and Boiler Removal. If not amended, the Special Building and QCPUF Funds will exceed the total budgeted disbursements and transfers. There is no change to the district's tax asking. 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

PROPOSED AMENDED BUDGET

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 5,492,258.02	$ 5,821,978.00	$ 6,445,000.00	$ -	$ 2,245,608.00	$ 4,241,810.00
Depreciation	$ 169,926.67	$ 177,741.00	$ 680,052.00		$ 680,052.00	
Employee Benefit	$ -	$ -	$ 95,557.34	$ -	$ 95,557.34	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 268,531.85	$ 108,175.00	$ 300,444.00	$ -	$ 300,444.00	
School Nutrition	$ 232,990.94	$ 161,755.00	$ 234,000.00	$ -	$ 234,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 489,035.04	$ 305,175.00	$ 2,850,000.00		$ 2,391,781.00	$ 462,847.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ 1,150,000.00	$ -	$ 1,000,000.00	$ 151,515.00
Cooperative	$ 49,959.55	$ -	$ -	$ -	$ -	
Student Fee	$ 2,085.39	$ 4,030.00	$ 2,277.00	$ -	$ 2,277.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,704,787.46	$ 6,578,854.00	$ 11,757,330.34	$ -	$ 6,949,719.34	$ 4,856,172.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 4,856,172.00	$ 4,856,172.00