2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 26-0561 **Class #: 3**

Emerson-Hubbard Public School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Dixon 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	$ -	$ 3,593,344.00	$ 3,593,344.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 101,010.00	$ 101,010.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 3,694,354.00	$ 3,694,354.00

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) $ 700,200,506

*(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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 26-0561
Emerson-Hubbard Public School

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	2,450,606.00	3,834,647.00	3,557,411.00	7,392,058.00	915,000.00	5,179,372.00	6,094,372.00	1,297,686.00	7,392,058.00
Depreciation	305,573.00	305,573.00		305,573.00			305,573.00		305,573.00
Employee Benefit	18,158.00	18,158.00		18,158.00			18,158.00	-	18,158.00
Contingency	-	-		-			-		-
Activities	173,420.00	373,420.00		373,420.00			373,420.00	-	373,420.00
School Nutrition	11,232.00	301,000.00		301,000.00			301,000.00	-	301,000.00
Bond	-	-	-	-			-	-	-
Special Building	72,522.00	74,122.00	100,000.00	174,122.00			174,122.00		174,122.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	110,000.00		110,000.00			110,000.00	-	110,000.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,031,511.00	5,016,920.00	3,657,411.00	8,674,331.00	915,000.00	5,179,372.00	7,376,645.00	1,297,686.00	8,674,331.00

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)	3,557,411.00	-	100,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	35,933.00	-	1,010.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,593,344.00	-	101,010.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 345,759.00	$ 211,817.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
450,606.00	-	5,000.00	-

County-District # 26-0561

Emerson-Hubbard Public School

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	2,826,298.00	4,561,002.00	3,459,695.00	8,020,697.00	1,205,091.00	4,365,000.00	5,570,091.00	2,450,606.00
Depreciation	305,573.00	305,573.00		305,573.00			-	305,573.00
Employee Benefit	18,158.00	18,158.00		18,158.00			-	18,158.00
Contingency	-	-		-			-	-
Activities	158,420.00	358,420.00		358,420.00			185,000.00	173,420.00
School Nutrition	(9,268.00)	242,232.00		242,232.00			231,000.00	11,232.00
Bond	-	-	-	-			-	-
Special Building	309,222.00	322,522.00	100,000.00	422,522.00			350,000.00	72,522.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	110,000.00		110,000.00			110,000.00	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,608,403.00	5,917,907.00	3,559,695.00	9,477,602.00	1,205,091.00	4,365,000.00	6,446,091.00	3,031,511.00

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

MOTOR VEHICLE TAXES	
$	**195,000.00**

County-District # 26-0561

Emerson-Hubbard Public School

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	2,741,402.00	4,751,211.00	3,109,779.00	7,860,990.00	665,473.00	4,369,219.00	5,034,692.00	2,826,298.00
Depreciation	297,211.00	305,573.00		305,573.00			-	305,573.00
Employee Benefit	17,717.00	18,158.00		18,158.00			-	18,158.00
Contingency	-	-		-			-	-
Activities	133,295.00	333,864.00		333,864.00			175,444.00	158,420.00
School Lunch	26,593.00	214,431.00		214,431.00			223,699.00	(9,268.00)
Bond	-	-	-	-			-	-
Special Building	581,939.00	595,728.00	86,344.00	682,072.00			372,850.00	309,222.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 3,798,157.00	6,218,965.00	3,196,123.00	9,415,088.00	665,473.00	4,369,219.00	5,806,685.00	3,608,403.00

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

MOTOR VEHICLE TAXES	
$	204,616.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Emerson-Hubbard**
ADDRESS	**PO Box 9**
CITY & ZIP CODE	**Emerson, NE 68733**
TELEPHONE	**402-695-2621**
WEBSITE	**emersonhubbardschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Joani Franzlubbers	Dale Martin	Dale Martin
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE		402-695-2621	402-695-2621
EMAIL ADDRESS		dmartin@ehpirates.org	dmartin@ehpirates.org

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

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

Emerson-Hubbard Public School

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,595,651.00
*(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

4,560,878.00	/	597,120,580.00	=	0.76 %	(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) 2.76 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 99,239.97

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,694,890.97**
(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) $ 3,694,354.00
(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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Emerson-Hubbard Public School — Dixon

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Alicap	9/1/2025-8/31/2026	Shared purchasing of liability and workman comp insurance.
NJUMP	9/1/2025-8/31/2026	Shared purchase of heating fuel.
ESU 1	9/1/2025-8/31/2026	Variety of educational services.
Pathway 2 Tomorrow	Perpetual	Providing career and technical education for consortium school students.
City of Emerson	1/1/2025-1/1/2026	50/50 ownership of grasshopper aerator.

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Emerson-Hubbard Public School	**Dixon**
SUBDIVISION NAME	COUNTY

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

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. #1

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Emerson-Hubbard Public School 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 Emerson-Hubbard Public School resolves that:

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

General Fund:	$	3,593,344.00
Bond Fund:	$	-
Special Building Fund:	$	101,010.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 17.26 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 0.513517 per $100 of assessed value.

4. Emerson-Hubbard Public School proposes to adopt a property tax request that will cause its tax rate to be 0.527614 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Emerson-Hubbard Public School will increase (decrease) last year's budget by -1.28 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Scott Albrecht seconded by Ryan Beacom to adopt Resolution # 1.

Voting yes were:	Voting no were:
Kip Ahlers	
Scott Albrecht	
Ryan Beacom	
Tricia Reh	
Joani Franzluebbers	
Ashley Fuchser	

Dated this 10th day of September, 2025

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 26-0561

Emerson-Hubbard Public School

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)	$ -

Emerson-Hubbard Public School
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	3,593,344.00	-	101,010.00	-
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)	3,593,344.00	-	101,010.00	-
14	Assessed Valuation	700,200,506	700,200,506	700,200,506	700,200,506
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.513188	0.000000	0.014426	0.000000
16	Total Levy for Compliance	0.527614			

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	$ 3,593,344.00	$ 700,200,506	0.513188
Special Building Fund	$ 101,010.00	$ 700,200,506	0.014426
Bond Fund	$ -	$ 700,200,506	0.000000
Bond Fund	$ -	$ 700,200,506	0.000000
Bond Fund	$ -	$ 700,200,506	0.000000
QCPUF Fund	$ -	$ 700,200,506	0.000000
QCPUF Fund	$ -	$ 700,200,506	0.000000
	$ -	$ 700,200,506	0.000000
	$ -	$ 700,200,506	0.000000
	$ -	$ 700,200,506	0.000000
	$ -	$ 700,200,506	0.000000
	$ -	$ 700,200,506	0.000000
	$ -	$ 700,200,506	0.000000
Total	$ 3,694,354.00		$ 0.527614

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Dale Martin

Notice is hereby given that Emerson-Hubbard Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 12, 2025 at 5:30 pm at the High School Library Room in Emerson, 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.)	**0**

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	$ 122,376.00		**$ 122,376.00**
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*	$ 18,509.50		$ 18,509.50
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*	$ 600.00		$ 600.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 141,485.50**	**$ -**	**$ 141,485.50**

Schedule D

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Emerson-Hubbard Public School (26-0561) in Dixon 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 10 day of September, 2025 at 5:30 o'clock, P.M., at High School Media Center 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	$ 5,034,692.00	$ 5,570,091.00	$ 6,094,372.00	$ 1,297,686.00	$ 3,834,647.00	$ 3,593,344.00
Depreciation	$ -	$ -	$ 305,573.00		$ 305,573.00	
Employee Benefit	$ -	$ -	$ 18,158.00	$ -	$ 18,158.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 175,444.00	$ 185,000.00	$ 373,420.00	$ -	$ 373,420.00	
School Nutrition	$ 223,699.00	$ 231,000.00	$ 301,000.00	$ -	$ 301,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 372,850.00	$ 350,000.00	$ 174,122.00		$ 74,122.00	$ 101,010.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ 110,000.00	$ 110,000.00	$ -	$ 110,000.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 5,806,685.00	$ 6,446,091.00	$ 7,376,645.00	$ 1,297,686.00	$ 5,016,920.00	$ 3,694,354.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,694,354.00	$ 3,694,354.00

Notice of Special Hearing To Set Final Tax Request

Emerson-Hubbard Public School (26-0561) in Dixon 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 10 day of, September 2025 at After Budget Hearing o'clock P.M., at High School Media Center 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	597,120,580	700,200,506	17%

	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	5,934,767.00	3,494,641.00	0.585249	0.499091	6,094,372.00	3,593,344.00	0.513188	-12%	3%
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	437,280.00	101,010.00	0.016916	0.014426	174,122.00	101,010.00	0.014426	-15%	-60%
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	6,372,047.00	3,595,651.00	0.602165	0.513517	6,268,494.00	3,694,354.00	0.527614	-12%	-2%

REGULAR BOARD MEETING
September 10, 2025

Of the Board of Education of School District No. 61R, Emerson-Hubbard Community Schools, in the County of Dixon, in the State of Nebraska, a/k/a Dixon County School District No. 561, convened in open and public session at 6:00 pm Following the Tax Asking Hearing on September 10, 2025, at Emerson-Hubbard's High School Library in said district. **Present:** Kip Ahlers, Scott Albrecht, Ryan Beacom, Tricia Belt, Joani Franzluebbers, Ashley Fuchser. Also in attendance Superintendent Dale Martin, Elementary Principal Dustin Nielsen, MS/HS Principal Zachary Biere, Board Secretary Linda Rohde and Community Members.

Notice of the meeting was given in advance thereof, according to law, by proper publication in the Nebraska Journal Leader, a designated method for giving notice of the School District. Notice of this meeting was given in advance to all members of the Board of Education. Availability of the Agenda and purpose of the meeting was communicated in the advance notice of the meeting and in the notice to the members of this meeting. All proceedings of the Board of Education were taken while the convened meeting was open to the attendance of the public.

Ryan Beacom made a motion to approve the agenda with additions of adding Action Item E and F. Kip Ahlers seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.
Kip Ahlers: Yes, Scott Albrecht: Yes, Ryan Beacom: Yes, Tricia Belt: Yes, Joani Franzluebbers: Yes, Ashley Fuchser: Yes
Yes: 6, No: 0

Ryan Beacom made a motion to approve the Consent Agenda except for the CPR Training with Joani Franzluebbers. Kip Ahlers seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.
Kip Ahlers: Yes, Scott Albrecht: Yes, Ryan Beacom: Yes, Tricia Belt: Yes, Joani Franzluebbers: Yes, Ashley Fuchser: Yes
Yes: 6, No: 0

Scott Albrecht made a motion to approve the agenda for the CPR Training Invoice to Joani Franzluebbers with half of the Pay going to Sandra Atkins. Tricia Belt seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.
Kip Ahlers: Yes, Scott Albrecht: Yes, Ryan Beacom: Yes, Tricia Belt: Yes, Joani Franzluebbers: Abstain; Yes, Ashley Fuchser: Yes
Yes: 5, Abstain: 1

Scott Albrecht made a motion to approve the 2025-2026 Budget as presented in the Notice of Budget Hearing and Budget Summary. Kip Ahlers seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.
Kip Ahlers: Yes, Scott Albrecht: Yes, Ryan Beacom: Yes, Tricia Belt: Yes, Joani Franzluebbers:

Yes, Ashley Fuchser: Yes
Yes: 6, No: 0

Scott Albrecht made a motion to approve the 2025-2026 Tax Request. The 2025-2026 Property Tax request for General Fund is $3,593,344; Special Building Fund: $101,010. The total assessed value of property differs from last year's total assessed value by 17.26%. E-H proposes to adopt a property tax request that will cause its tax rate to be 0.527614 per $100 of assessed value. Ryan Beacom seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.
Kip Ahlers: Yes, Scott Albrecht: Yes, Ryan Beacom: Yes, Tricia Belt: Yes, Joani Franzluebbers: Yes, Ashley Fuchser: Yes
Yes: 6, No: 0

Kip Ahlers made a motion to approve the policy changes on Policy # 1130 – Funerals as recommended on first reading and waive the 2nd reading. Ryan Beacom seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.
Kip Ahlers: Yes, Scott Albrecht: Yes, Ryan Beacom: Yes, Tricia Belt: Yes, Joani Franzluebbers: Yes, Ashley Fuchser: Yes
Yes: 6, No: 0

Ryan Beacom made a motion to approve Policy 3132 to add Travel & Reimbursement & waive the 2nd reading. Tricia Belt seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.
Kip Ahlers: Yes, Scott Albrecht: Yes, Ryan Beacom: Yes, Tricia Belt: Yes, Joani Franzluebbers: Yes, Ashley Fuchser: Yes
Yes: 6, No: 0

Kip Ahlers made a motion to Approve higher bid of $150 for the obsolete item Playground Dome. Ryan Beacom seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.
Kip Ahlers: Yes, Scott Albrecht: Yes, Ryan Beacom: Yes, Tricia Belt: Yes, Joani Franzluebbers: Yes, Ashley Fuchser: Yes
Yes: 6, No: 0

Kip Ahlers made a motion to approve the teaching contract for Josie Brezenski for 2nd semester Music/Band. Tricia Belt seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.
Kip Ahlers: Yes, Scott Albrecht: Yes, Ryan Beacom: Yes, Tricia Belt: Yes, Joani Franzluebbers: Yes, Ashley Fuchser: Yes
Yes: 6, No: 0

Ryan Beacom made a motion to approve the contract with Extreme Technology for 2025-2026. Joani Franzluebbers seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.
Kip Ahlers: Yes, Scott Albrecht: Yes, Ryan Beacom: Yes, Tricia Belt: Yes, Joani Franzluebbers: Yes, Ashley Fuchser: Yes
Yes: 6, No: 0

Elementary Principal Dustin Nielsen reported on Enrollment – 95 Students; Activities/Calendar of Events; After School Program Update.

MS/HS Principal Zachary Biere reported Enrollment – Total of 101 – MS – 35 and HS 66; Staff Shout – Out to Blake Eriksen; Fall Activities - Football, Volleyball, Cross Country and Girls Golf; Homecoming Week is September 29 – October 3rd with Theme being Disco Fever. Picture order forms are out; All necessary drills have been completed. Receiving good feedback from staff and students; MAP testing is taking place.

Superintendent Dale Martin reported on Strategic Plan Update; Transportation Update to have Transportation Committee meet after the meeting in regards to Vans; Budget Update

NASB Board Notes – The annual NASB State Education Conference will be held on November 19 – 21 in Omaha.

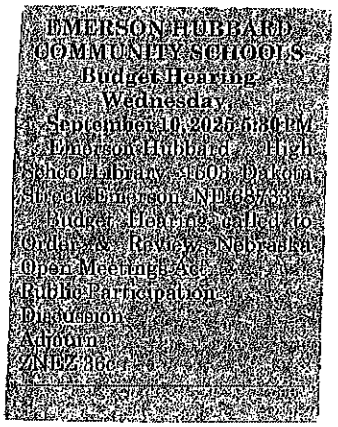
Discussion Items: Option Out Survey Questions; NASB Superintendent Evaluation; Public Participation Policy.

The next board meeting will be October 8, 2025 at 5:30 pm.

Ryan Beacom moved to approve the adjourn the meeting @ 6:50 pm. Kip Ahlers seconded the motion. The above motion, having been consented to by more than a majority of the board members of this School District, was declared as passed by the President.
Kip Ahlers: Yes, Scott Albrecht: Yes, Ryan Beacom: Yes, Tricia Belt: Yes, Joani Franzluebbers: Yes, Ashley Fuchser: Yes
Yes: 6, No: 0

BY: Joani Franzluebbers
Joani Franzluebbers
President of the Board of Education
Of This School District

ATTEST: Linda Rohde
Linda Rohde
Secretary of the Board of Education
Of This School District


EMERSON-HUBBARD COMMUNITY SCHOOLS
Budget Hearing
Wednesday,
September 10, 2025 6:30 PM
Emerson-Hubbard High School Library 608 Dakota Street Emerson, NE 68733
Public Hearing called to Order & Review Nebraska Open Meetings Act
Public Participation
Discussion
Adjourn
ZNEZ 486 29

Nebraska Journal-Leader

Ponca, Nebraska 68770

PROOF OF PUBLICATION

STATE OF NEBRASKA, County of Dixon, ss.

Judy L. Volkman

being duly sworn, deposes and says that he is the

Publisher

of the Nebraska Journal-Leader, a legal newspaper, printed and published and of the general circulation in said county, and that the attached legal notice was published therein on:

September 4, 2025

and further says that she has knowledge of publication of said notice.

PUBLICATION FEE	$ 6.48
NOTARY FEE	$
CLIPPING FEE (1.50/CLIP)	$

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 4th day of September 2025.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. October 2, 2028

Nebraska Journal-Leader

Ponca, Nebraska 68770

PROOF OF PUBLICATION

STATE OF NEBRASKA, County of Dixon, ss.

Judy L. Volkman

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Publisher

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September 4, 2025

and further says that she has knowledge of publication of said notice.

PUBLICATION FEE	$ 231.57
NOTARY FEE	$ _____
CLIPPING FEE (1.50/CLIP)	$ _____

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 4th day of September 2025.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. October 2, 2028

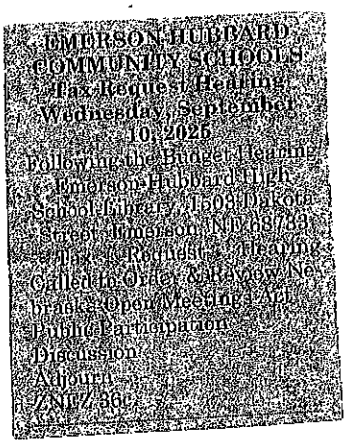
NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Emerson-Hubbard Public School (26-0561) in Dixon 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 10 day of September 2025 at 5:30 o'clock P.M. at High School Media Center 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	$ 5,034,692.00	$ 5,570,091.00	$ 6,094,372.00	$ 1,297,686.00	$ 3,834,617.00	$ 3,593,344.00
Depreciation	$	$	$ 305,573.00	[redacted]	$ 305,573.00	[redacted]
Employee Benefit	$	$	$ 18,158.00	$	$ 18,158.00	
Contingency	$	$	$	[redacted]	$	
Activities	$ 375,141.00	$ 185,000.00	$ 373,420.00	$	$ 373,420.00	
School Nutrition	$ 223,699.00	$ 231,000.00	$ 301,000.00	$	$ 301,000.00	
Bond	$	$	$	$	$	$
Special Building	$ 372,850.00	$ 350,000.00	$ 174,122.00	[redacted]	$ 74,122.00	$ 101,010.00
Qualified Capital Purpose Undertaking	$	$	$	$	$	$
Cooperative	$ 110,000.00	$ 110,000.00	$ 110,000.00	$	$ 110,000.00	[redacted]
Student Fee	$	$	$	$	$	
	$	$	$	$	$	
TOTALS	$ 5,916,685.00	$ 6,446,091.00	$ 7,376,645.00	$ 1,297,686.00	$ 5,016,920.00	$ 3,694,354.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$	$ 3,694,354.00	$ 3,694,354.00


EMERSON-HUBBARD COMMUNITY SCHOOLS
Tax Request Hearing
Wednesday, September 10, 2025
Following the Budget Hearing
Emerson-Hubbard High School Library, 1509 Dakota Street, Emerson, NE 68733
Tax Request Hearing
Called to Order & Review Nebraska Open Meetings Act
Public Participation
Discussion
Adjourn
ZNP/ 36c

Nebraska Journal-Leader

Ponca, Nebraska 68770

PROOF OF PUBLICATION

STATE OF NEBRASKA, County of Dixon, ss.

Judy L. Volkman

being duly sworn, deposes and says that he is the

Publisher

of the Nebraska Journal-Leader, a legal newspaper, printed and published and of the general circulation in said county, and that the attached legal notice was published therein on:

September 4, 2025

and further says that she has knowledge of publication of said notice.

PUBLICATION FEE	$ 6.91
NOTARY FEE	$
CLIPPING FEE (1.50/CLIP)	$

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 4th day of September 2025.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. October 2, 2028

Nebraska Journal-Leader

Ponca, Nebraska 68770

PROOF OF PUBLICATION

STATE OF NEBRASKA, County of Dixon, ss.

Judy L. Volkman

being duly sworn, deposes and says that he is the

Publisher

of the Nebraska Journal-Leader, a legal newspaper, printed and published and of the general circulation in said county, and that the attached legal notice was published therein on:

September 4, 2025

and further says that she has knowledge of publication of said notice.

PUBLICATION FEE	$ 268.92
NOTARY FEE	$ _____
CLIPPING FEE (1.50/CLIP)	$ _____

(Signed) Judy L. Volkman

Subscribed and sworn to before me this 4th day of September 2025.

(Signed) Evelyn R. Nelson
Notary Public

GENERAL NOTARY - State of Nebraska
EVELYN R. NELSON
My Comm. Exp. October 2, 2028

Notice of Special Hearing To Set Final Tax Request

Emerson-Hubbard Public School (26-0561) in Dixon 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 10 day of September 2025 at After Budget Hearing o'clock P.M. at High School Media Center 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	97,120,580	760,280,503	17%

	2024-2025 Budget Information				2025-2026 Budget Information					
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2024-2025 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	5,934,737.00	3,494,767.00	0.589270	0.499109	6,094,372.00	3,593,344.00	0.513185	-12%	3%
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	437,288.00	601,010.00	0.618916	0.014426	174,122.00	101,010.00	0.014426	15%	-60%
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	6,372,047.00	3,595,777.00	0.692186	0.513536	6,268,494.00	3,694,354.00	0.527614	-12%	-2%

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

EMERSON-HUBBARD PUBLIC SCHOOL

TO: PO BOX 9
EMERSON, NE 68733

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

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 §
EMERSON-HUBBARD SD# 561	3	26-0561		177,577,173	1,382,463	156,436,309	0.88

** 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.*

§ 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 WATCHORN, DIXON 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 Watchorn
(signature of county assessor)

8/11/25
(date)

CC: County Clerk, DIXON County
CC: County Clerk where school district is headquartered, if different county, _____ 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
3,416,755 Pers Prior
3,823,018 Pers Value
153,019,554 Real Prior
173,754,155 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SUPERINTENDENT
EMERSON-HUBBARD COMMUNITY SCHOOL
PO BOX #9
EMERSON NE 68733-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

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
EMERSON-HUBBARD SCH	3	26-0561		372,050,159	1,028,615	306,892,925	0.34

** 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 CHRISTY ABTS, DAKOTA 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.

Christy Abts
(signature of county assessor)

8/12/2025
(date)

CC: County Clerk, DAKOTA County
CC: County Clerk where school district is headquartered, if different county, DIXON 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
8,002,871 Pers Prior
7,586,670 Pers Value
298,890,054 Real Prior
364,463,489 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: EMERSON-HUBBARD PUBLIC SCHOOLS
SUPERINTENDENT
PO BOX 9
EMERSON, NE 68733-0009

TAXABLE VALUE LOCATED IN THE COUNTY OF THURSTON

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
EMERSON-HUBBARD 561	3	26-0561		150,573,174	2,149,800	133,791,346	1.61

** 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 _____, THURSTON 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.

Susan Schueler
(signature of county assessor)

8-13-25
(date)

CC: County Clerk, THURSTON County
CC: County Clerk where school district is headquartered, if different county, _____ 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

12,527,742 Pers Prior
15,145,610 Pers Value
121,263,604 Real Prior
135,427,564 Real Value

District Number: 26-0561-000
District Name: EMERSON-HUBBARD PUBLIC SCHOOLS
District Phone: (402)695-2621

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	5,177,385
Access to Prior Year's Unused Budget Authority [Maximum Amount: $1,987]	A-355	1,987
Total Adjusted Budget Authority	A-361	5,179,372
Total Allowable Budget Authority	A-780	5,179,372

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	6,094,372
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	915,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,179,372
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	1,987
2025/26 General Fund Expenditure Growth	B-162	1,987
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	2,742,467
2025/26 General Fund Necessary Cash Reserve	C-300	1,297,686
2025/26 Depreciation Fund Total Requirements	C-310	305,573
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,603,259

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	700,200,506

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	3,728,705
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○Yes ◉No
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	3,728,705
2025/26 Property Tax Request General Fund	D-210	3,593,344
2025/26 Property Tax Request Special Building Fund	D-220	101,010
2025/26 Total Property Tax Request	D-230	3,694,354
2025/26 Unused Property Tax Request Authority	D-240	34,351
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	560,589

Recalculates LC-2 after making changes — Recalculate LC-2

District Number: 26-0561-000
District Name: EMERSON-HUBBARD PUBLIC SCHOOLS
District Phone: (402)695-2621

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	0

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)

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	0
Career and Technical Eduation Grants (State)	1.157	0
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	0
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	0
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	0
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	0
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	88,221
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	0
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	0
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	0
Medicaid in Public Schools (MIPS)	1.365	0
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	0
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	0
Vocational Rehabilitation Grants	1.555	0
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