2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 48-0008 **Class #: 3**

Fairbury Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Jefferson 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	$ -	$ 10,965,012.00	$ 10,965,012.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 1,725,681.00	$ 1,725,681.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 202,020.00	$ 202,020.00
Total All Funds	$ -	$ 12,892,713.00	$ 12,892,713.00

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

$	2,373,100.00	Principal
$	51,505.20	Interest
$	2,424,605.20	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,613,563,085

*(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 2025-2026 school fiscal year?

[ ] YES [X] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2025

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 # 48-0008
Fairbury Public Schools

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	4,170,548.00	8,025,835.00	10,855,362.00	18,881,197.00	3,880,000.00	15,001,197.00	18,881,197.00		18,881,197.00
Depreciation	366,075.00	370,075.00		370,075.00			370,075.00		370,075.00
Employee Benefit	152,319.00	153,069.00		153,069.00			153,069.00		153,069.00
Contingency	33,243.00	33,393.00		33,393.00			33,393.00		33,393.00
Activities	305,332.00	755,332.00		755,332.00			755,332.00		755,332.00
School Nutrition	128,208.00	813,303.00		813,303.00			813,303.00		813,303.00
Bond	-	-		-			-		-
Special Building	1,086,678.00	1,099,178.00	1,708,424.00	2,807,602.00			2,807,602.00		2,807,602.00
Qualified Capital Purpose Undertaking	315,329.00	647,079.00	200,000.00	847,079.00			847,079.00		847,079.00
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
				-					-
TOTAL ALL FUNDS	6,557,732.00	11,897,264.00	12,763,786.00	24,661,050.00	3,880,000.00	15,001,197.00	24,661,050.00	-	24,661,050.00

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)	10,855,362.00		1,708,424.00	200,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	109,650.00	-	17,257.00	2,020.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	10,965,012.00	-	1,725,681.00	202,020.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,368,748.00	$ 450,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
41,705.00		50,000.00	3,153.00

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 48-0008
Fairbury Public Schools

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	4,170,548.00	8,025,835.00	10,855,362.00	18,881,197.00	3,880,000.00	15,001,197.00	18,881,197.00		18,881,197.00
Depreciation	366,075.00	370,075.00		370,075.00			370,075.00		370,075.00
Employee Benefit	152,319.00	153,069.00		153,069.00			153,069.00		153,069.00
Contingency	33,243.00	33,393.00		33,393.00			33,393.00		33,393.00
Activities	305,332.00	755,332.00		755,332.00			755,332.00		755,332.00
School Nutrition	128,208.00	813,303.00		813,303.00			813,303.00		813,303.00
Bond	-	-		-			-		-
Special Building	1,086,678.00	1,099,178.00	1,708,424.00	2,807,602.00			2,807,602.00		2,807,602.00
Qualified Capital Purpose Undertaking	315,329.00	647,079.00	200,000.00	847,079.00			927,079.00	(80,000.00)	847,079.00
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
				-					-
TOTAL ALL FUNDS	6,557,732.00	11,897,264.00	12,763,786.00	24,661,050.00	3,880,000.00	15,001,197.00	24,741,050.00	(80,000.00)	24,661,050.00

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)	10,855,362.00		1,708,424.00	200,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	109,650.00	-	17,257.00	2,020.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	10,965,012.00	-	1,725,681.00	202,020.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,368,748.00	$ 450,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
		50,000.00	

County-District # 48-0008

Fairbury 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	5,699,692.00	12,241,103.00	7,450,000.00	19,691,103.00	3,258,400.00	12,262,155.00	15,520,555.00	4,170,548.00
Depreciation	626,425.00	630,825.00		630,825.00			264,750.00	366,075.00
Employee Benefit	151,574.00	152,319.00		152,319.00			-	152,319.00
Contingency	33,093.00	33,243.00		33,243.00			-	33,243.00
Activities	455,332.00	805,332.00		805,332.00			500,000.00	305,332.00
School Nutrition	82,719.00	997,808.00		997,808.00			869,600.00	128,208.00
Bond	-	-		-			-	-
Special Building	1,406,510.00	2,056,560.00		2,056,560.00			969,882.00	1,086,678.00
Qualified Capital Purpose Undertaking	8,779.00	153,329.00	162,000.00	315,329.00			-	315,329.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	8,464,124.00	17,070,519.00	7,612,000.00	24,682,519.00	3,258,400.00	12,262,155.00	18,124,787.00	6,557,732.00

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

MOTOR VEHICLE TAXES	
$	485,000.00

County-District # 48-0008

Fairbury 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	4,425,403.00	10,779,900.00	10,039,096.00	20,818,996.00	3,074,567.00	12,044,737.00	15,119,304.00	5,699,692.00
Depreciation	653,394.00	657,944.00		657,944.00			31,519.00	626,425.00
Employee Benefit	150,803.00	151,574.00		151,574.00			-	151,574.00
Contingency	32,944.00	33,093.00		33,093.00			-	33,093.00
Activities	453,490.00	959,629.00		959,629.00			504,297.00	455,332.00
School Lunch	151,996.00	963,520.00		963,520.00			880,801.00	82,719.00
Bond	-	-		-			-	-
Special Building	1,861,495.00	2,425,314.00		2,425,314.00			1,018,804.00	1,406,510.00
Qualified Capital Purpose Undertaking	283,461.00	291,935.00		291,935.00			283,156.00	8,779.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 8,012,986.00	16,262,909.00	10,039,096.00	26,302,005.00	3,074,567.00	12,044,737.00	17,837,881.00	8,464,124.00

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

MOTOR VEHICLE TAXES
$ 565,894.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Fairbury Public Schools**
ADDRESS	**703 K Street**
CITY & ZIP CODE	**Fairbury, NE 68352**
TELEPHONE	**(402) 729-6104**
WEBSITE	**www.fairburyjeffs.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Angie Judd	Devin Embray
TITLE /FIRM NAME	Chairperson	Superintendent
TELEPHONE	(402) 729-6104	(402) 729-6104
EMAIL ADDRESS	ajudd@fairburyjeffs.org	dembray@fairburyjeffs.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

Fairbury Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 12,011,826.00
*(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

19,235,624.00	/	1,461,699,825.00	=	1.32 % (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) 3.32 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 398,792.62

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 12,410,618.62**
(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) $ 12,892,713.00
(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.

Instructions:

Lines 1-7 will automatically populate based on information entered on the "Basic Data Input" tab and other places of the budget.

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 your information to the County Assessor 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.

See Budget Form Instruction Manual for additional requirements related to the Joint Public Hearing and Postcard requirements.

Fairbury Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 12,011,826.00
*(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

4,743,507.00 (2025 Real Growth Value per Assessor) / 1,461,699,825.00 (Prior Year Total Real Property Valuation per Assessor) = 0.32 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.32 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 278,674.36

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 12,290,500.36**
(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) $ 12,892,713.00
(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.

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Instructions:
Lines 1-7 will automatically populate based on information entered on the "Basic Data Input" tab and other places of the budget.

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 your information to the County Assessor 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.

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See Budget Form Instruction Manual for additional requirements related to the Joint Public Hearing and Postcard requirements.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 48-0008

Fairbury 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**	$ 285,669.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 285,669.00

DO NOT ADD OR DELETE ROWS, OR MAKE ANY OTHER CHANGES TO THIS SCHEDULE

Fairbury 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	10,965,012.00	-	1,725,681.00	202,020.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
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)	10,965,012.00	-	1,725,681.00	202,020.00
14	Assessed Valuation	1,613,563,085	1,613,563,085	1,613,563,085	1,613,563,085
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.679553	0.000000	0.106948	0.012520
16	Total Levy for Compliance	0.799021			

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

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	$ 10,965,012.00	$ 1,613,563,085	0.679553
Special Building Fund	$ 1,725,681.00	$ 1,613,563,085	0.106948
Bond Fund	$ -	$ 1,613,563,085	0.000000
Bond Fund	$ -	$ 1,613,563,085	0.000000
Bond Fund	$ -	$ 1,613,563,085	0.000000
QCPUF Fund	$ 202,020.00	$ 1,613,563,085	0.012520
QCPUF Fund	$ -	$ 1,613,563,085	0.000000
	$ -	$ 1,613,563,085	0.000000
	$ -	$ 1,613,563,085	0.000000
	$ -	$ 1,613,563,085	0.000000
	$ -	$ 1,613,563,085	0.000000
	$ -	$ 1,613,563,085	0.000000
	$ -	$ 1,613,563,085	0.000000
Total	$ 12,892,713.00		$ 0.799021

Must agree to Cover

PM

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 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

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

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

Notice is hereby given that Fairbury Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on September 8, 2025 at 7:00 pm at the Board Room in Fairbury, Nebraska.

After the 2024/25 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 2024/25 year and future years are listed below:

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 182,500.00	$ 189,000.00	**$ 371,500.00**
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)*	$ 28,076.00	$ 29,604.00	$ 57,680.00
• *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*	$ 34,635.00	$ 35,868.00	$ 70,503.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*	$ 4,000.00	$ 4,000.00	$ 8,000.00
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,000.00	$ 1,000.00	$ 2,000.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*	$ 3,000.00	$ 3,000.00	$ 6,000.00
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 254,411.00**	**$ 263,672.00**	**$ 518,083.00**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

1. The 2024-2025 property tax request be set at:

General Fund:	$	10,965,012.00
Bond Fund:	$	-
Special Building Fund:	$	1,725,681.00
Qualified Capital Purpose Undertaking Fund:	$	202,020.00

2. The total assessed value of property differs from last year's total assessed value by 10.39 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 0.744429 per $100 of assessed value.

4. Fairbury Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.799021 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Fairbury Public Schools will increase (or decrease) last year's budget by 9.46 percent.

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

Motion by Winter, seconded by Lechner adopt Resolution #_____.

Voting yes were:

_____
_____
_____
_____
_____
_____
_____

Voting no were:

_____
_____
_____
_____
_____
_____
_____

Dated this 25th day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Fairbury Public Schools (48-0008) in Jefferson 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 25th day of September, 2025 at 6:00 o'clock, PM, at Board Room, 703 K Street, Fairbury, NE 68352 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	$ 15,119,304.00	$ 15,520,555.00	$ 18,881,197.00		$ 8,025,835.00	$ 10,965,012.00
Depreciation	$ 31,519.00	$ 264,750.00	$ 370,075.00		$ 370,075.00	
Employee Benefit	$ -	$ -	$ 153,069.00		$ 153,069.00	
Contingency	$ -	$ -	$ 33,393.00		$ 33,393.00	
Activities	$ 504,297.00	$ 500,000.00	$ 755,332.00		$ 755,332.00	
School Nutrition	$ 880,801.00	$ 869,600.00	$ 813,303.00		$ 813,303.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ 1,018,804.00	$ 969,882.00	$ 2,807,602.00		$ 1,099,178.00	$ 1,725,681.00
Qualified Capital Purpose Undertaking	$ 283,156.00	$ -	$ 927,079.00	$ (80,000.00)	$ 647,079.00	$ 202,020.00
Cooperative	$ -	$ -	$ -		$ -	
Student Fee	$ -	$ -	$ -		$ -	
TOTALS	$ 17,837,881.00	$ 18,124,787.00	$ 24,741,050.00	$ (80,000.00)	$ 11,897,264.00	$ 12,892,713.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 12,892,713.00	$ 12,892,713.00

Notice of Special Hearing To Set Final Tax Request

Fairbury Public Schools (48-0008) in Jefferson 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 25th day of, September 2025 at 6:00 o'clock PM, at Board Room, 703 K Street, Fairbury, NE 68352 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	1,461,699,825	1,613,563,085	10%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025	2024-2025	2023	Property Tax Rate	2025-2026	2025-2026	Proposed	Change	Change in
General Fund	17,974,124.00	10,635,058.00	0.727582	0.659104	18,881,197.00	10,965,012.00	0.679553	-7%	5%
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	2,284,278.00	978,788.00	0.066962	0.060660	2,807,602.00	1,725,681.00	0.106948	60%	23%
Qualified Capital Purpose Undertaking Fund K - 12	402,723.00	397,980.00	0.027227	0.024665	927,079.00	202,020.00	0.012520	-54%	130%
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	20,661,125.00	12,011,826.00	0.821771	0.744429	22,615,878.00	12,892,713.00	0.799021	-3%	9%

Interlocal Agreement Report and Trade Name Report. Due September 30th. If the Reports are not filed on time, the Subdivision can be charged a **$20 per day fine until the Reports are filed.** The Reports have been added to this file as a separate tab. If the Subdivision does not have any Interlocal Agreements or Trade Names, please mark the appropriate box on Page 1 to reduce the chance of a fine.

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

INPUT ↓

County-District #:	48-0008	
Name of School:	Fairbury Public Schools	
Name of County:	Jefferson	*Do not include the word "County"*
Class:	3	
Current School District Taxable Value	1,613,563,085	*From County Assessor Certification of Taxable Value*
Prior School District Taxable Value	1,461,699,825	*From Prior Year Budget, Cover Page*
Prior Year TOTAL Property Tax Request	12,011,826.00	*From Prior Year Budget, Cover Page (Total All Funds)*
Prior Year Property Tax Request - All Other Purposes ONLY	12,011,826.00	*From Prior Year Budget, Cover Page (Total of "All Other Purposes" column)*
Prior Year Levy Rate	0.821771	*Prior Year total levy set by County Board*
School District Real Growth Value	4,743,507.00	*From County Assessor Certification of Taxable Value*
School District Prior Year Total Real Property Valuation	1,461,699,825.00	*From County Assessor Certification of Taxable Value*
Hearing Held On:		
Day of month:	25th	
Month:	September	
Year:	2025	
Time:	6:00	
A.M. or P.M.:	PM	
Location of Hearing:	Board Room, 703 K Street, Fairbury, NE 68352	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	25th	
Month:	September	
Year:	2025	
Time:	6:00	
A.M. or P.M.:	PM	
Location of Hearing:	Board Room, 703 K Street, Fairbury, NE 68352	

NOTE: Electronic Filers

If you file your budget electronically with the State Auditor, be sure to select your school name on the submission page. If you do not select your school name, the field will revert to Unified School District and the system will not generate a confirmation email receipt.

Note: Helpful information and answers to common questions have been included throughout this Budget Form. This information may be considered a Guidance Document under the Administrative Procedures Act. *This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. (Neb. Rev. Stat. § 84-901.03)*

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Fairbury Public Schools — **Jefferson**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 5	2025-2026	Educational Servcies
Jefferson County	2025-2026	School Resource Officer
Jefferson County	2025-2026	Attendance Support
ESU 18	2025-2026	Deaf or Hard of Hearing Services

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

Fairbury Public Schools	**Jefferson**
SUBDIVISION NAME	COUNTY

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

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 1 successive Weeks on the same day of each week; that the first Publication was on Sept 17, 2025 ; and The last publish was on _____, 2025; that said **The Fairbury Journal -News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

Subscribed and sworn to before me this 17 day of Sept., 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Notary Public

Publication fee _____ lines of 8 point type 1 times
$ 200.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Fairbury Public Schools (48-0008) in Jefferson County, Nebraska

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27 ZNEZ

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Tmy

Subscribed and sworn to before me this 17 day of Sept., 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Jennifer Lewis
Notary Public

Publication fee _____ lines of 8 point type 1 times
$300.00.

Notice of Special Hearing To Set Final Tax Request

Fairbury Public Schools (48-0008) in Jefferson County, Nebraska

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SUMMARY
BOARD OF EDUCATION
FAIRBURY PUBLIC SCHOOLS
'47 BUILDING CONFERENCE ROOM – 703 K STREET
SEPTEMBER 2, 2025 – 7:00 P.M.

Members Present: Gaston, Judd, Lucking, Milius, Winter

President Judd called the meeting to order at 6:00 p.m., the public meeting notice published in the public notice website of the Fairbury Journal News, was reviewed, and the Pledge of Allegiance was recited. Roll call was taken for attendance. Visitors and guests were acknowledged. It was stated a copy of the Open Meetings Act is posted in the meeting room, which is accessible to members of the public.

ACTION ITEMS:
The following items were approved:
- Budget recommendation of the partial pink postcard as presented
- School equipment auction September 27, 2025
- Resignation of Dr. Embray at the end of the 2025-26 contract year
- The RFP for superintendent search firms
- Adjourned 6:51 p.m.

NON-ACTION ITEMS:
- Budget Presentation

27b ZNEZ

Subscribed and sworn to before me this 17 day of Sept., 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Notary Public

Publication fee 41 lines of 8 point type 1 times
$ 13.28

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Subscribed and sworn to before me this 17 day of Sept., 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Notary Public

Publication fee 178 lines of 8 point type 1 times
$57.65

SUMMARY
BOARD OF EDUCATION
FAIRBURY PUBLIC SCHOOLS
'47 BUILDING CONFERENCE ROOM – 703 K STREET
SEPTEMBER 8, 2025 – 7:00 P.M.

Members Present: Gaston, Judd, Lucking, Milius, Schmidt, Winter

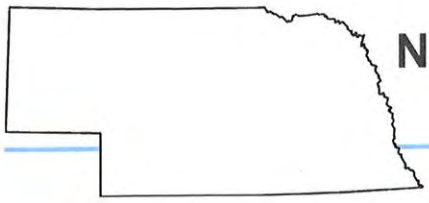
President Judd called the meeting to order at 7:00 p.m., the public meeting notice published in the public notice website of the Fairbury Journal News, was reviewed, and the Pledge of Allegiance was recited. Roll call was taken for attendance. Visitors and guests were acknowledged. It was stated a copy of the Open Meetings Act is posted in the meeting room, which is accessible to members of the public.

ACTION ITEMS:
The following items were approved:
- Consent agenda
- Minutes from the August 11, 2025 Regular Meeting
- Minutes from the August 25, 2025 Special Meeting
- Attendance at the NASB State Education Conference
- Attendance at the Labor Relations Conference
- Review of board policies 5004, 5005, 5006, 5007, 5008
- Recognizing the Fairbury Education Association as the exclusive bargaining agent for non-supervisory certified staff for the 2027-28 contract year.
- Sale of school equipment as presented
- Set October 13, 2025 at 7:00 pm for the regular board meeting.
- Adjourned 7:53 p.m.

NON-ACTION ITEMS:
- Administrator Reports
- Faculty "Get Your Teach On" conference presentation
- Mark Schoenrock provided public comment

SEPTEMBER 8, 2025 ACCOUNTS PAYABLE BY GENERAL FUND

VENDOR DESCRIPTION	AMOUNT
A Street Parts	$4.35
Fairbury American Auto	$37.34
Express Publishing	$398.04
Assured Fire Protection Inc	$1,275.00
CON SERV Buss, Scott	$228.80
CON SERV Canon Financial Services Inc	EQUIP $1,515.70
Capital Business Systems Inc	$67.68
SUP CHAPPELL, ANNE	$100.00
Continental Fire Sprinkler	$1,040.00
CON SERV Criner, Mikala	$13.02
Curriculum Leadership Institute	$381.27
FEES Davis, Jill	$200.00
SUP dba Your Corner Children's Speech & Lang	STU SERV $8,616.40
Serv Dist #8 Activity Act Hs	$51.12
SUP District #8 Activity_2	$1,707.08
FEES Dux, Thomas TRAV	$366.33
Eakes Office Center (gi)	FURN $98.25
Educational Service Unit #5	$169,939.49
FEES Educational Service Unit 3	$75.00
FEES Egan Supply Co.	$1,872.48
SUP Embray, Devin MILE	$350.00
Ernie Williamson Music	SUP $218.61
SUP Essink, Brent	SUP $100.00
Fairbury Journal-News	AD $77.63
Fairbury Light & Water UTIL	$24,133.17
Fairbury Transfer Station	SUP $13.20
Fairbury Winnelson	SUP $306.11
Farmers Coop Elev Co FUEL	$630.14
Filipi, Jamie MILE	$95.62
FLOOD COMMUNICATIONS	AD $65.00
Fralin, Mackenzie	SUP $145.21
Goeking, Chris	SUP $100.00
Goosman, Brandee MILE	$51.31
Gumdrop Books BOOKS	$447.52
Holiday Express	BUS $106,164.76
J.W. Pepper & Son, Inc TEXT	$409.00
JAYMAR BUSINESS FORMS, INC	SUP $300.89
Jefferson Com Health & Life	STU SERV $6,091.76
Jefferson County Sheriff's Office	FEES $4,361.77
Jefferson County Weed	SUP $50.00
Jim's Carpet	FURN $3,652.01
Kansas City Audio-Visual	HARD $3,039.10
KSB School Law	FEES $7,254.44
Larkins Ace HARD	SUP $126.33
Learning Without Tears	TEXT $452.45
Lexia Learning Systems LLC	TEXT $13,965.00
Lightbox Systems	HARD $2,040.00
Lincoln Journal Star	PERIOD $1,131.00
Maatsch Oil Co. Inc.	GAS $1,433.97
McGraw-Hill Companies	TEXT $2,210.10
NAEA District #5	FEES $150.00
NCS Pearson Inc	SUP $184.30
Nebr Council Of School Administrators	FEES $190.00
One Call Concepts Inc	FEES $8.28
One Source Holiday	FEES $325.00
Oregon Trail Wood Services	CON SERV $1,500.00
Plymouth Electric	CON SERV $642.27
Pollman Heating & Air	CON SERV $206.02
QuaverEd.com SOFT	$8,100.00
Ray's Apple Market	SUP $246.05
Roberts, Kim	SUP $100.00
Savvas Learning Company LLC	TEXT $649.62
Scholastic Inc.	PERIOD $1,326.88
Schwarzenbach, David	SUP $100.00
Simpson, Cara	BOOKS $118.66
SMITH, JERRY	SUP $100.00
SNA DEPOSITORY	FEES $17.00
Solution Tree	FEES $136.60
STANCE	FEES $250.00
Stanton, Brittany	MILE $57.05
Starr Plumbing,LLC	CON SERV $311.43
Student Assurance Services Inc	FEES $1,405.00
Sun Auto Tire Service	REP $25.00
Tribune Content Agency, LLC	FEES $525.00
U. S. Cellular	UTIL $119.16
US Bank	FEES Windstream
UTIL $141.48	Winter, Carly
SUP $100.00	WoodRiver Energy LLC UTIL $2,320.43
	$417,770.50 Other Fund Bills September 2025
General Fund Payroll & Contributions	September 2025
	$962,417.53 Lunch Fund Payroll & Contributions September 2025 $26,599.16
	27b ZNEZ



NEBRASKA POLITICAL SUBDIVISION TAX REQUEST ACT FORM

Please complete and return this form to the County Assessor.

POLITICAL SUBDIVISION CONTACT INFORMATION

Political Subdivision Name	Fairbury Public Schools District #48-0008
Contact Name	Devin Embray, Superintendent
Contact Phone Number	402-729-6104
Contact Email	dembray@fairburyjeffs.org
County Where Headquartered	Jefferson
Location of Joint Public Hearing	
Date	
Time	
Phone Number for Publication and Postcard	

VALUATION

Please refer to the *Basic Data Input* tab in the budget worksheet for the Prior and Current Year Valuation.

Current Valuation	1,613,563,085
Prior Valuation	1,461,699,825

TAXATION

Please refer to the *PT Request Act* tab in the budget worksheet for the Prior Year and Actual Property Tax Request. For schools, do not include bonds in the prior and actual property tax request.

Prior Year Property Tax Request (Line 1)	12,011,826
2023-2024 ACTUAL Property Tax Request (Line 7)	12,892,713

☑ We are required to participate in the joint public hearing.

Signature [signature] Date 9/3/2025

The information requested is intended solely to assist the County with the creation of the postcard, website, and publication notice.

Sent to Jefferson City & Mayor City.

JOINT PUBLIC HEARING

Required by §77-1633

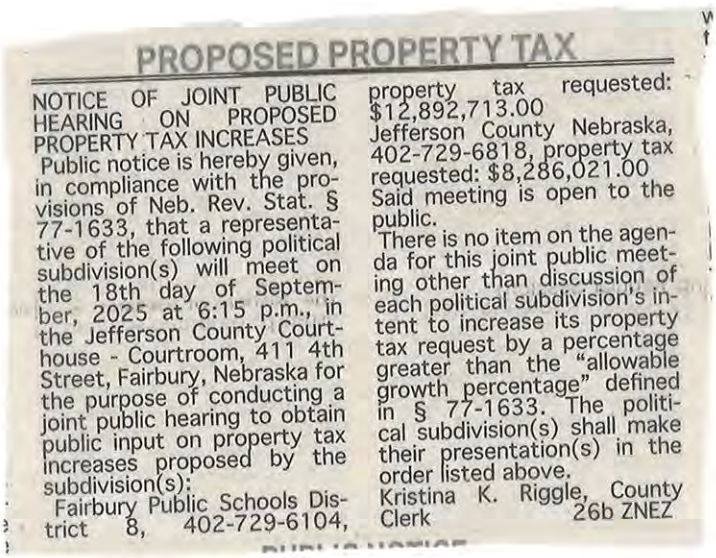
Courtroom, Jefferson County Courthouse,

411 4th Street, Fairbury, NE 68352

Thursday, September 18, 2025 - 6:15 PM

AGENDA

1) Opening and Pledge of Allegiance
2) Announcements by the Jefferson County Clerk
3) Budget/Tax Rate Presentations
   a) Fairbury Public Schools
   b) Jefferson County, Ne
4) Public Comment Period
   - Those speaking from the public will be limited to **three** minutes. The County Clerk may adjust the time limit depending on how many speakers are present.
5) Adjournment



PROPOSED PROPERTY TAX

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivision(s) will meet on the 18th day of September, 2025 at 6:15 p.m., in the Jefferson County Courthouse - Courtroom, 411 4th Street, Fairbury, Nebraska for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivision(s):

Fairbury Public Schools District 8, 402-729-6104, property tax requested: $12,892,713.00

Jefferson County Nebraska, 402-729-6818, property tax requested: $8,286,021.00

Said meeting is open to the public.

There is no item on the agenda for this joint public meeting other than discussion of each political subdivision's intent to increase its property tax request by a percentage greater than the "allowable growth percentage" defined in § 77-1633. The political subdivision(s) shall make their presentation(s) in the order listed above.

Kristina K. Riggle, County Clerk

26b ZNEZ

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Kristina K. Riggle, County Clerk

26b ZNEZ

corrected

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

FAIRBURY SCHOOL DISTRICT SUPERINTENDENT

TO: **703 K ST**
FAIRBURY, NE 68352

TAXABLE VALUE LOCATED IN THE COUNTY OF JEFFERSON

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]
FAIRBURY SD 8	3	48-0008	0	1,553,442,451	19,072,884	1,403,873,382	1.36

** 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 **MARY A BANAHAN** **JEFFERSON** 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.

JEFFERSON COUNTY ASSESSOR Seal NEBRASKA

AUG 19 2025

(signature of county assessor) *(date)*

CC: County Clerk, **JEFFERSON** 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

104,582,370 Pers Prior
119,074,487 Pers Value

1,299,291,012 Real Prior
1,434,367,964 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: Fairbury 8J

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
Fairbury Schools 8J General	3	48-0008		$60,120,634	$162,740	$57,826,443	0.28143%
Fairbury Schools 8J Tech Bond	3	48-0008		$60,120,634	$162,740	$57,826,443	0.28143%
Fairbury Schools 8J Sinking	3	48-0008		$60,120,634	$162,740	$57,826,443	0.28143%
Fairbury Schools 8J-QCPUF	3	48-0008		$60,120,634	$162,740	$57,826,443	0.28143%

* 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)



RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for **Jefferson County School District 48-0008**, commonly known as **Fairbury Public Schools** (the "School District"), is planning the School District's annual budget for the 2025–2026 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to 6%.

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2025–2026 budget in an amount of 6%.

Said Resolution was adopted by the Board of Education by a vote of 6 to 0 on the 11th day of August, 2025.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

BOARD OF EDUCATION
FAIRBURY PUBLIC SCHOOLS
'47 BUILDING CONFERENCE ROOM – 703 K STREET
AUGUST 11, 2025 7:00 P.M.

A regular meeting of the Board of Education of Fairbury Public Schools was convened in open and public session on August 11, 2025 at 7:00 p.m., in the '47 Building Conference Room, 703 K Street, Fairbury, Nebraska. The roll was called and the following Board members were present or absent:

Members Present: Kelsey Gaston, Angie Judd, Neil Lucking, Andrea Schmidt, Jonathan Winter

Admin. Present: Devin Embray, Anne Chappell, Mackenzie Fralin, Kim Roberts, Dave Schwarzenbach, Jerry Smith

President Judd read the public meeting notice published August 6, 2025 in the Fairbury Journal News and the Pledge of Allegiance was recited. Availability of the agenda was communicated in the publicized notice and a current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public. It was stated that the Board of Education makes available at least one copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted in the meeting room. Visitors and guests were acknowledged.

Moved by Lucking, seconded by Schmidt, to approve the consent agenda as follows: agenda; approval of minutes of the July 14, 2025 Regular Meeting; minutes of the July 29, 2025 Special Board meeting; approval of treasurer's report, claims, and monthly payroll; review of board policies with no changes - 4061, 4062, 4065, 5002.1 removing 4060 and the board self assessment and goals.
After discussion and on roll call vote; the board voted as follows:
Voting for: Judd, Lucking, Schmidt, Winter, Gaston
The motion carried.

Administrators gave oral and written reports.

Winter reported the Building and Grounds committee met in and discussed projects in the 5 year plan and a facility plan will be created to help with budgeting and planning projects.

Moved by Lucking, seconded by Milius, to approve adoption of the resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 6%.
After discussion and on roll call vote, the board voted as follows:
Voting for: Lucking, Milius, Schmidt, Winter, Gaston, Judd
The motion carried.

Moved by Winter, seconded by Lucking, to approve the Proposal for Master Facility Study with KPE with a ceiling of $18,000.
After discussion, and on roll call vote, the board voted as follows on the motion:
Voting for: Milius, Schmidt, Winter, Gaston, Judd, Lucking
The motion carried.

Moved by Schmidt, seconded by Lucking to approve setting August 25, 2025 at 6:00 pm for a Special Board Meeting and September 8, 2025 at 7:00 for a budget hearing, levy hearing and regular board meeting in the '47 Building Conference Room, 703 K Street, Fairbury, NE.
After discussion and on roll call vote, the Board voted as follows:
Voting for: Schmidt, Winter, Gaston, Judd, Lucking, Milius
The motion carried.

The meeting adjourned at 7:14 p.m.

Dated this 11th day of August, 2025.

FAIRBURY PUBLIC SCHOOLS
BY: _____
President

ATTEST:

_____
Secretary

Date:_____

BOARD OF EDUCATION
FAIRBURY PUBLIC SCHOOLS
'47 BUILDING CONFERENCE ROOM – 703 K STREET
SEPTEMBER 25, 2025 6:00 P.M.

A special meeting of the Board of Education of Fairbury Public Schools was convened in open and public session on September 25, 2025 at 6:00 p.m., in the '47 Building Conference Room, 703 K Street, Fairbury, Nebraska. The roll was called and the following Board members were present or absent:

Members Present: Kelsey Gaston, Angie Judd, Neil Lucking, Andrea Schmidt, Jonathan Winter

Admin. Present: Devin Embray

President Judd read the public meeting notice published in the Fairbury Journal News (September 24, 2025) and the public notice website and the Pledge of Allegiance was recited. Availability of the agenda was communicated in the publicized notice and a current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public. It was stated that the Board of Education makes available at least one copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. The Act is posted in the meeting room. Visitors and guests were acknowledged.

Moved by Lucking, seconded by Schmidt to approve the consent agenda.
After discussion and on roll call vote, the board voted as follows:
Voting for: Judd, Lucking, Milius, Schmidt, Winter, Gaston
The motion carried.

Moved by Winter, seconded by Lucking, to approve selecting McPherson Jacobson as the superintendent search firm.
After discussion, and on roll call vote, the board voted as follows on the motion:
Voting for: Lucking, Milius, Schmidt, Winter, Gaston, Judd
The motion carried.

Moved by Schmidt, seconded by Milius, to approve the 2025-26 Budget as presented.
After discussion and on roll call vote, the Board voted as follows:
Voting for: Milius, Schmidt, Winter, Gaston, Judd, Lucking
The motion carried.

Moved by Winter, seconded by Gaston, to approve the Levy/Final Tax Request of .799021 for the 2025-26 school year.
After discussion and on roll call vote, the Board voted as follows:
Voting for: Schmidt, Winter, Gaston, Judd, Lucking, Milius
The motion carried.

The meeting adjourned at 6:28 p.m.

Dated this 25th day of September, 2025.

FAIRBURY PUBLIC SCHOOLS
BY: _____
President

ATTEST:

_____

District Number: 48-0008-000
District Name: FAIRBURY PUBLIC SCHOOLS
District Phone: (402)729-6104

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	14,587,375
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	14,587,375
2025/26 Early Childhood Education Grant Exclusion	A-772	63,822
Total Allowable Budget Authority	A-780	14,651,197

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	18,881,197
2025/26 Special Grant Funds List	B-110	64,331
2025/26 Special Education Budget of Disbursements & Transfers	B-120	3,880,000
2025/26 General Fund Lid Exclusions	B-130	285,669
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	14,651,197
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	35.00
2025/26 Total Allowable Reserves	C-180	6,608,419
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	370,075
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	370,075

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	1,613,563,085

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	12,196,326
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	●Yes ○No
Maximum Amount Allowed:	D-130	948,912
Enter the amount approved by the School Board.	D-140	948,912
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	13,145,238
2025/26 Property Tax Request General Fund	D-210	10,965,012
2025/26 Property Tax Request Special Building Fund	D-220	1,725,681
2025/26 Total Property Tax Request	D-230	12,690,693
2025/26 Unused Property Tax Request Authority	D-240	454,545

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	739,229

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

Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)* — Save LC-2

Submit completed LC-2 to NDE. — District Approval

Upload your Budget Documentation on the next screen.

Mailed or emailed budgets will not be accepted by NDE.

Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)* — Logout

District Number: 48-0008-000
District Name: FAIRBURY PUBLIC SCHOOLS
District Phone: (402)729-6104

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	64,331

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	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	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	64,331
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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 48-0008
Fairbury 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	4,170,548.00	8,025,835.00	10,855,362.00	18,881,197.00	3,880,000.00	15,001,197.00	18,881,197.00		18,881,197.00
Depreciation	366,075.00	370,075.00		370,075.00			370,075.00		370,075.00
Employee Benefit	152,319.00	153,069.00		153,069.00			153,069.00		153,069.00
Contingency	33,243.00	33,393.00		33,393.00			33,393.00		33,393.00
Activities	305,332.00	755,332.00		755,332.00			755,332.00		755,332.00
School Nutrition	128,208.00	813,303.00		813,303.00			813,303.00		813,303.00
Bond	-	-		-			-		-
Special Building	1,086,678.00	1,099,178.00	1,708,424.00	2,807,602.00			2,807,602.00		2,807,602.00
Qualified Capital Purpose Undertaking	315,329.00	647,079.00	200,000.00	847,079.00			927,079.00	(80,000.00)	847,079.00
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
				-					-
TOTAL ALL FUNDS	6,557,732.00	11,897,264.00	12,763,786.00	24,661,050.00	3,880,000.00	15,001,197.00	24,741,050.00	(80,000.00)	24,661,050.00

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

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)	10,855,362.00		1,708,424.00	200,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	109,650.00	-	17,257.00	2,020.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	10,965,012.00	-	1,725,681.00	202,020.00

Delinquent Tax Allowance: the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,368,748.00	$ 450,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
41,705.00		50,000.00	3,153.00