2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 81-0010 **Class #: Class 3**

Gordon-Rushville Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Sheridan 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	$ -	$ 8,172,879.00	$ 8,172,879.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 243,434.00	$ 243,434.00
Qualified Capital Purpose Undertaking Fund	$ 173,650.00	$ 63,754.00	$ 237,404.00
Total All Funds	$ 173,650.00	$ 8,480,067.00	$ 8,653,717.00

Outstanding Bonded Indebtedness as of September 1, 2025

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 1,714,628.00	Principal
$ 70,639.00	Interest
$ 1,785,267.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,270,991,964

*(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 # 81-0010
Gordon-Rushville 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	5,424,830.00	7,802,825.00	8,091,150.00	15,893,975.00	1,371,475.00	13,322,500.00	14,693,975.00	1,200,000.00	15,893,975.00
Depreciation	1,711,334.00	3,211,334.00		3,211,334.00			3,211,334.00		3,211,334.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	666,198.00	916,198.00		916,198.00			716,198.00	200,000.00	916,198.00
School Nutrition	20,282.00	820,000.00		820,000.00			820,000.00	-	820,000.00
Bond	-	-	-	-			-	-	-
Special Building	769,791.00	769,791.00	241,000.00	1,010,791.00			1,010,791.00		1,010,791.00
Qualified Capital Purpose Undertaking	276,875.00	276,875.00	235,030.00	511,905.00			511,905.00	-	511,905.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	8,869,310.00	13,797,023.00	8,567,180.00	22,364,203.00	1,371,475.00	13,322,500.00	20,964,203.00	1,400,000.00	22,364,203.00

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)	8,091,150.00	-	241,000.00	235,030.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	81,729.00	-	2,434.00	2,374.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	8,172,879.00	-	243,434.00	237,404.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 795,495.00	$ 300,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,872,636.00	-	25,000.00	24,123.00

County-District # 81-0010

Gordon-Rushville 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	5,099,540.00	9,219,830.00	7,960,000.00	17,179,830.00	1,611,000.00	10,144,000.00	11,755,000.00	5,424,830.00
Depreciation	1,761,334.00	2,461,334.00		2,461,334.00			750,000.00	1,711,334.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	658,198.00	991,198.00		991,198.00			325,000.00	666,198.00
School Nutrition	27,682.00	596,282.00		596,282.00			576,000.00	20,282.00
Bond	-	-	-	-			-	-
Special Building	505,941.00	520,791.00	250,000.00	770,791.00			1,000.00	769,791.00
Qualified Capital Purpose Undertaking	320,875.00	332,705.00	174,200.00	506,905.00			230,030.00	276,875.00
Cooperative	11,608.00	11,608.00		11,608.00			11,608.00	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	8,385,178.00	14,133,748.00	8,384,200.00	22,517,948.00	1,611,000.00	10,144,000.00	13,648,638.00	8,869,310.00

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	
$	335,000.00

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	4,610,150.00	8,353,114.00	6,985,627.00	15,338,741.00	1,069,872.00	9,169,329.00	10,239,201.00	5,099,540.00
Depreciation	1,510,051.00	2,534,992.00		2,534,992.00			773,658.00	1,761,334.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	674,173.00	975,034.00		975,034.00			316,836.00	658,198.00
School Lunch	33,128.00	580,468.00		580,468.00			552,786.00	27,682.00
Bond	-	-	-	-			-	-
Special Building	969,454.00	984,520.00	86,929.00	1,071,449.00			565,508.00	505,941.00
Qualified Capital Purpose Undertaking	377,922.00	391,670.00	102,667.00	494,337.00			173,462.00	320,875.00
Cooperative	11,608.00	11,608.00		11,608.00			-	11,608.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 8,186,486.00	13,831,406.00	7,175,223.00	21,006,629.00	1,069,872.00	9,169,329.00	12,621,451.00	8,385,178.00

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	
$	344,148.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Gordon-Rushville Public Schools
ADDRESS	PO Box 530
CITY & ZIP CODE	Gordon, NE 69343
TELEPHONE	308-282-1322
WEBSITE	www.grmustangs.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Carrie Child	Nathan Livingston	Nathan Livingston
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE		308-282-1322	308-282-1322
EMAIL ADDRESS	carrie.child@grmustangs.org	nathan.livingston@grmustangs.org	nathan.livingston@grmustangs.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

Gordon-Rushville Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 8,293,889.00
*(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

2,946,935.00 (2025 Real Growth Value per Assessor) / 1,201,189,278.00 (Prior Year Total Real Property Valuation per Assessor) = 0.25 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.25 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 186,612.50

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 8,480,501.50**
(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) $ 8,480,067.00
(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.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 81-0010

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

Gordon-Rushville 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	8,172,879.00	-	243,434.00	237,404.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		173,650.00
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)**	-	-	-	173,650.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	8,172,879.00	-	243,434.00	63,754.00
14	Assessed Valuation	1,270,991,964	1,270,991,964	1,270,991,964	1,270,991,964
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.643032	0.000000	0.019153	0.005016
16	Total Levy for Compliance	0.667201			

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	$ 8,172,879.00	$ 1,270,991,964	0.643032
Special Building Fund	$ 243,434.00	$ 1,270,991,964	0.019153
Bond Fund	$ -	$ 1,270,991,964	0.000000
Bond Fund	$ -	$ 1,270,991,964	0.000000
Bond Fund	$ -	$ 1,270,991,964	0.000000
QCPUF Fund	$ 237,404.00	$ 1,270,991,964	0.018679
QCPUF Fund	$ -	$ 1,270,991,964	0.000000
	$ -	$ 1,270,991,964	0.000000
	$ -	$ 1,270,991,964	0.000000
	$ -	$ 1,270,991,964	0.000000
	$ -	$ 1,270,991,964	0.000000
	$ -	$ 1,270,991,964	0.000000
	$ -	$ 1,270,991,964	0.000000
Total	$ 8,653,717.00		$ 0.680864

Must agree to Cover

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

Notice is hereby given thatGordon-Rushville Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 9, 2024 at 5:30 pm at the High School Boardroom in Gordon, Nebraska.

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

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

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 152,700.00	$ 152,700.00	**$ 305,400.00**
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)*	$ 18,496.00	$ 19,050.00	$ 37,546.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	$ 30,540.00	$ 30,540.00	$ 61,080.00
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 550.00	$ 550.00	$ 1,100.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 203,486.00**	**$ 204,040.00**	**$ 407,526.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-2

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

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

General Fund:	$	8,172,879.00
Bond Fund:	$	-
Special Building Fund:	$	243,434.00
Qualified Capital Purpose Undertaking Fund:	$	237,404.00

2. The total assessed value of property differs from last year's total assessed value by 5.81 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 0.666321 per $100 of assessed value.

4. Gordon-Rushville Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.680864 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Gordon-Rushville Public Schools will increase (decrease) last year's budget by -0.43 percent.

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

Motion by Archibald seconded by Sasse to adopt Resolution # 2025-2

Voting yes were:

Bobbi Archibald

Voting no were:

Dated this 26 day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Gordon-Rushville Public Schools (81-0010) in Sheridan 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 8 day of September, 2025 at 7:15 o'clock, PM, at High School Boardroom 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	$ 10,239,201.00	$ 11,755,000.00	$ 14,693,975.00	$ 1,200,000.00	$ 7,802,825.00	$ 8,172,879.00
Depreciation	$ 773,658.00	$ 750,000.00	$ 3,211,334.00		$ 3,211,334.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 316,836.00	$ 325,000.00	$ 716,198.00	$ 200,000.00	$ 916,198.00	
School Nutrition	$ 552,786.00	$ 576,000.00	$ 820,000.00	$ -	$ 820,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 565,508.00	$ 1,000.00	$ 1,010,791.00		$ 769,791.00	$ 243,434.00
Qualified Capital Purpose Undertaking	$ 173,462.00	$ 230,030.00	$ 511,905.00	$ -	$ 276,875.00	$ 237,404.00
Cooperative	$ -	$ 11,608.00	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 12,621,451.00	$ 13,648,638.00	$ 20,964,203.00	$ 1,400,000.00	$ 13,797,023.00	$ 8,653,717.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 173,650.00	$ 8,480,067.00	$ 8,653,717.00

Notice of Special Hearing To Set Final Tax Request

Gordon-Rushville Public Schools (81-0010) in Sheridan 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 17 day of, September 2025 at 7:30 o'clock AM, at High School Boardroom 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	1,201,189,278	1,270,991,964	6%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	15,393,268.00	8,040,404.00	0.669370	0.632609	14,693,975.00	8,172,879.00	0.643032	-4%	-5%
Special Building Fund	754,404.00	252,525.00	0.021023	0.019868	1,010,791.00	243,434.00	0.019153	-9%	34%
Qualified Capital Purpose Undertaking Fund K - 12	492,910.00	175,960.00	0.014649	0.013844	511,905.00	237,404.00	0.018679	28%	4%
Total	16,640,582.00	8,468,889.00	0.705042	0.666321	16,216,671.00	8,653,717.00	0.680864	-3%	-3%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **81-0010**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	4,140,464.00	5,500,000.00	6,900,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	977,805.00	1,500,000.00	1,046,475.00
4	Support Services - Pupils (SPED Related)	2100's	76,113.00	94,000.00	300,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	202,092.00	210,000.00	260,000.00
7	Support Services - Instructional	2200's	128,946.00	130,000.00	145,000.00
8					
9	Board of Education	2310	37,540.00	55,000.00	65,000.00
10	Executive Administration Services	2320	397,850.00	400,000.00	450,000.00
11	District Legal Services	2330	38,998.00	55,000.00	75,000.00
12	Office of the Principal	2410	615,286.00	645,000.00	700,000.00
13	General Administration - Business Services	2500	1,495.00	1,000.00	
14	Maintenance and Operation of Building(s) & Site(s)	2600's	1,205,829.00	1,300,000.00	1,880,000.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	235,193.00	250,000.00	285,000.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793	15,954.00	17,000.00	25,000.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	15,719.00	18,000.00	30,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	1,483,417.00	800,000.00	1,000,000.00
24					
25	Transfers to ___Nutrition___ Fund	8000	66,500.00	80,000.00	80,000.00
26	Interfund Loan/Repayment to _____ Fund				
27	Transfers to ___Depreciation___ Fund	9000	600,000.00	700,000.00	1,452,500.00
28					
29					
30	Total Disbursements & Transfers (Including SPED)		10,239,201.00	11,755,000.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,069,872.00	1,611,000.00	1,371,475.00
32	Total Non-Special Education Disbursements & Transfers		9,169,329.00	10,144,000.00	13,322,500.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				14,693,975.00
34	NECESSARY CASH RESERVE				1,200,000.00
35	TOTAL REQUIREMENTS				15,893,975.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		2,414,209.00	3,286,759.00	3,552,194.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		2,195,941.00	1,812,781.00	1,872,636.00
41	Total Beginning Balance		4,610,150.00	5,099,540.00	5,424,830.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115			
46	Public Power District Sales Tax	1120	75,754.00	70,000.00	70,000.00
47	Motor Vehicle Taxes	1125	344,148.00	335,000.00	300,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	6,688.00	7,694.00	4,500.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	40,696.00	28,000.00	
56	Local License Fees/Court Fines	1911 / 1921			
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925	1,275.00		
59	Transfers from Cooperative Fund			11,608.00	
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	60,692.00	45,000.00	45,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	818,398.00	808,246.00	795,495.00
72	Special Education Programs	3120	702,746.00	700,000.00	700,000.00
73	Special Education Transportation	3125			
74	Homestead Exemption	3130	101,379.00	75,000.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	17,979.00	16,000.00	16,000.00
77	Payments for High Ability Learners	3535			
78	Other State Appropriations				
79					
80					
81					
82					
83					
84	State Apportionment	3400	89,428.00	88,000.00	88,000.00
85	Other				
86	State Categorical Programs	3500's	12,640.00	9,000.00	7,000.00
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	735,949.00	670,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	56,755.00	55,000.00	55,000.00
91		4526-4528, 4531	40,284.00	40,000.00	40,000.00
92					
93					
94	IDEA Programs	4512-4523	216,407.00	205,000.00	220,000.00
95		4416-4418	2,044.00		
96					
97	Medicaid in Public Schools	4708			
98	Medicaid Administrative Activities in Public Schools	4709	18,341.00	15,000.00	
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101	Native American Education	4307	42,849.00	36,742.00	32,000.00
102	IDEA Part B ARP Proportionate Share	4423	6,896.00		
103					
104	Vocational Education (Carl Perkins)	4525	5,207.00	5,000.00	5,000.00
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108	ESSER II, ESSER III, & ESSERF	4988-4997	346,409.00	900,000.00	
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300			
114	Transfers from _____ Fund	5200			

115	Cash Balance from Dissolved/Merged Districts	5610			
116					
117	Other Non-Revenue Receipts	5690			
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		8,353,114.00	9,219,830.00	7,802,825.00
121	Personal and Real Property Taxes	1100	6,985,627.00	7,960,000.00	8,091,150.00
122	TOTAL RESOURCES AVAILABLE		15,338,741.00	17,179,830.00	15,893,975.00
123	Less: Disbursements & Transfers		10,239,201.00	11,755,000.00	
124	BALANCE FORWARD		5,099,540.00	5,424,830.00	

	PROPERTY TAX RECAP
1. Tax from Line 121	8,091,150.00
2. Compute County Treasurer's Commission at 1% of tax collections.	81,729.00
3. Total Personal and Real Property Tax Requirement	8,172,879.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **81-0010**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3	Support Services	2900	773,658.00	750,000.00	3,211,334.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		773,658.00	750,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				3,211,334.00
14	TOTAL REQUIREMENTS				3,211,334.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		1,510,051.00	1,761,334.00	1,711,334.00
17	Investments, 9-1				
18	Total Beginning Balance		1,510,051.00	1,761,334.00	1,711,334.00
19	LOCAL SOURCES				
20	Interest	1510	5,338.00		
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	600,000.00	700,000.00	1,500,000.00
24	Other Receipts	5690	419,603.00		
25					
26					
27	TOTAL RESOURCES AVAILABLE		2,534,992.00	2,461,334.00	3,211,334.00
28	Less: Disbursements & Transfers		773,658.00	750,000.00	
29	BALANCE FORWARD		1,761,334.00	1,711,334.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **81-0010**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				-
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1				
18	Investments, 9-1				
19	Total Beginning Balance		-	-	-
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		-	-	-
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **81-0010**

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330			
3	Judgments/Settlements	820			
4					
5					
6					
7	Transfers to General Fund	8000-911			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1510			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

Budgeted Calculation of Maximum Total Disbursements & Transfers

$ 14,693,975.00 x .05 = 734,698.75

(Total Budget of Disbursements & Transfers-General Fund) [From General Fund Line 33]

(Column 3, Line 9 may not exceed this amount)

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **81-0010**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Support Services		316,836.00	325,000.00	716,198.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		316,836.00	325,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				716,198.00
14	NECESSARY CASH RESERVE				200,000.00
15	TOTAL REQUIREMENTS				916,198.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		674,173.00	658,198.00	666,198.00
18	Investments, 9-1				
19	Total Beginning Balance		674,173.00	658,198.00	666,198.00
20	LOCAL SOURCES				
21	Interest	1510	29,839.00	25,000.00	
22	Activities Receipts	1790	251,420.00	250,000.00	250,000.00
23	Admissions	1710			
24	Other Contributions and Donations from Private Sources	1920	19,602.00	18,000.00	
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200		40,000.00	
27					
28	TOTAL RESOURCES AVAILABLE		975,034.00	991,198.00	916,198.00
29	Less: Disbursements & Transfers		316,836.00	325,000.00	
30	BALANCE FORWARD		658,198.00	666,198.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **81-0010**

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	213,647.00	210,000.00	300,000.00
3	Employee Benefits	200's	39,805.00	38,000.00	50,000.00
4	Purchased Services	300 / 400			
5	Supplies & Materials (Excluding Food)	610	6,546.00	18,000.00	20,000.00
6	Food	630	292,788.00	310,000.00	450,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739			
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		552,786.00	576,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				820,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				820,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		33,128.00	27,682.00	20,282.00
18	Investments, 9-1				
19	Total Beginning Balance		33,128.00	27,682.00	20,282.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Sale of Lunches/Milk	1610-1650	25,781.00	25,000.00	30,000.00
23	Other Local Revenue	1990	8,363.00	8,000.00	
24	STATE SOURCES				
25	State Reimbursement	3150	2,683.00	5,600.00	5,000.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	444,013.00	450,000.00	714,718.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	66,500.00	80,000.00	50,000.00
32					
33	TOTAL RESOURCES AVAILABLE		580,468.00	596,282.00	820,000.00
34	Less: Disbursements & Transfers		552,786.00	576,000.00	
35	BALANCE FORWARD		27,682.00	20,282.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **81-0010**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

-
-
-

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2025

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2025:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2025-2026	$ 276,280.00	$ 15,809.00	$ 292,089.00
2026-2027	$ 278,402.00	$ 13,261.00	$ 291,663.00
2027-2028	$ 281,517.00	$ 10,709.00	$ 292,226.00
2028-2029 and thereafter	$ 878,429.00	$ 30,860.00	$ 909,289.00
Total All Years	**$ 1,714,628.00**	**$ 70,639.00**	**$ 1,785,267.00**

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **81-0010**

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600			
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720	565,508.00	1,000.00	1,010,791.00
7	Loan Repayment	831 / 832			
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		565,508.00	1,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,010,791.00
12	TOTAL REQUIREMENTS				1,010,791.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		943,400.00	483,679.00	744,791.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		26,054.00	22,262.00	25,000.00
17	Total Beginning Balance		969,454.00	505,941.00	769,791.00
18	LOCAL SOURCES				
19	Carlline Tax	1115			
20	Interest	1510	1,763.00	1,700.00	
21	Public Power Sales Tax	1120	903.00	900.00	
22	Other Local Receipts	1990	1,715.00	1,700.00	
23	STATE SOURCES				
24	Homestead Exemption	3130	1,267.00	1,250.00	
25	Pro-Rate Motor Vehicles	3180	222.00	200.00	
26					
27	Property Tax Credit	3131	9,196.00	9,100.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		984,520.00	520,791.00	769,791.00
37	Personal and Real Property Taxes	1100	86,929.00	250,000.00	241,000.00
38	TOTAL RESOURCES AVAILABLE		1,071,449.00	770,791.00	1,010,791.00
39	Less: Disbursements & Transfers		565,508.00	1,000.00	
40	BALANCE FORWARD		505,941.00	769,791.00	

PROPERTY TAX RECAP

1. Tax From Line 37	241,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	2,434.00
3. Total Personal and Real Property Tax Requirement.	243,434.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **81-0010**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720		55,030.00	55,030.00
3	Bond - Refunded	831			
4	Bond - Principal	831	173,462.00	175,000.00	456,875.00
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		173,462.00	230,030.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				511,905.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				511,905.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		347,129.00	294,563.00	252,752.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		30,793.00	26,312.00	24,123.00
16	Total Beginning Balance		377,922.00	320,875.00	276,875.00
17	LOCAL SOURCES				
18	Carline Tax	1115			
18	Interest	1510			
20	Public Power Sales Tax	1120	1,119.00	1,000.00	
21	STATE SOURCES				
22	Homestead Exemption	3130	1,497.00	1,100.00	
23	Pro-Rate Motor Vehicle	3180	263.00	230.00	
24					
25	Property Tax Credit	3131	10,869.00	9,500.00	
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		391,670.00	332,705.00	276,875.00
33	Personal and Real Property Taxes	1100	102,667.00	174,200.00	235,030.00
34	TOTAL RESOURCES AVAILABLE		494,337.00	506,905.00	511,905.00
35	Less: Disbursements & Transfers		173,462.00	230,030.00	
36	BALANCE FORWARD		320,875.00	276,875.00	

	PROPERTY TAX RECAP
1. Tax From Line 33	235,030.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	2,374.00
3. Total Personal and Real Property Tax Requirement.	237,404.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX County-District # **81-0010**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11	Transfers from General Fund	8000's		11,608.00	
12					
13					
14	Total Disbursements		-	11,608.00	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1		11,608.00	11,608.00	
20	Investments, 9-1				
21	Total Beginning Balance		11,608.00	11,608.00	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35					
36	TOTAL RESOURCES AVAILABLE		11,608.00	11,608.00	-
37	Less: Disbursements		-	11,608.00	
38	BALANCE FORWARD		11,608.00	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 81-0010

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

REGULAR MONTHLY MEETING
GORDON-RUSHVILLE SCHOOLS BOARD OF EDUCATION
DISTRICT NO. 81-0010
Friday, September 26, 2025

I. Open the Meeting

II. Call to Order/Nebraska Open Meetings Law

III. Recite Pledge of Allegiance

IV. Excuse Absent Members

V. Publication of Meeting
It was moved by Bobbi Archibald seconded by Ryan Alcorn to declare this meeting properly publicized and open to the public as per policy 2008 method of publication Sheridan County Journal Star -. Motion Carried.

Ryan Alcorn:	Yes
Bobbi Archibald:	Yes
Carrie Child:	Yes
Gary Hoagland:	Yes
Nick Sasse:	Yes
Seth Tausan:	Yes

Yes: 6, No: 0

VI. Acceptance of the agenda
It was moved by Ryan Alcorn seconded by Gary Hoagland to that the agenda for this meeting, all items of which were placed on it at least 24 hours prior to the meeting time, as provided by statute, be accepted as presented or amended with the following:. Motion Carried.

Ryan Alcorn:	Yes
Bobbi Archibald:	Yes
Carrie Child:	Yes
Gary Hoagland:	Yes
Nick Sasse:	Yes
Seth Tausan:	Yes

Yes: 6, No: 0

VII. Public Forum – No Speakers

VIII. Action Items

VIII.A. Discuss, Consider, and Take All Necessary Action with Regard to: approve the 2025-26 budget
It was moved by Gary Hoagland seconded by Bobbi Archibald to approve the 2025-26 budget. Motion Carried.

Ryan Alcorn:	Yes
Bobbi Archibald:	Yes

Carrie Child:	Yes
Gary Hoagland:	Yes
Nick Sasse:	Yes
Seth Tausan:	Yes

Yes: 6, No: 0

VIII.B. Discuss, Consider, and Take All Necessary Action with Regard to: approve resolution setting the property tax request.

It was moved by Bobbi Archibald seconded by Nick Sasse to approve resolution setting the property tax request. Motion Carried.

Ryan Alcorn:	Yes
Bobbi Archibald:	Yes
Carrie Child:	Yes
Gary Hoagland:	Yes
Nick Sasse:	Yes
Seth Tausan:	Yes

Yes: 6, No: 0

VIII.C. Discuss, Consider, and Take All Necessary Action with Regard to:

IX. Dates to Remember

IX.A. Date of Next Regular Board Meeting -

X. Adjournment

It was moved by Seth Tausan seconded by Bobbi Archibald to to adjourn the District No. 10 meeting at 8:09. Motion Carried.

Ryan Alcorn:	Yes
Bobbi Archibald:	Yes
Carrie Child:	Yes
Gary Hoagland:	Yes
Nick Sasse:	Yes
Seth Tausan:	Yes

Yes: 6, No: 0

P.002/003
(FAX)3083272104
08/20/2025 12:22 Sheridan County Assessor

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

(certification required on or before August 20th of each year)

COUNTY ASSESSOR Seal SHERIDAN COUNTY, NE

TO: GORDON-RUSHVILLE PUBLIC SCHOOLS
NATHAN LIVINGSTON
P O BOX 530
GORDON, NE 69343-0530

TAXABLE VALUE LOCATED IN THE COUNTY OF SHERIDAN

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]
GORDON/RUSHVILLE HIGH 10	3	81-0010		977,823,751	2,300,950	936,217,443	0.25

** 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 TINA SKINNER, SHERIDAN 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.

Tina M. Skinner
(signature of county assessor)

AUG 2 0 2025
(date)

CC: County Clerk, SHERIDAN 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
59,155,338 Pers Prior
51,071,893 Pers Value
877,062,105 Real Prior
926,751,858 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: GORDON-RUSHVILLE SCHOOLS
ATT: NATHAN LIVINGSTON
PO BOX 530
GORDON, NE 69343

TAXABLE VALUE LOCATED IN THE COUNTY OF CHERRY

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]
GORDON RUSHVILLE HIGH 10	3	81-0010		293,168,213	645,985	264,971,835	0.24

** 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 MELISSA BANCROFT, CHERRY 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.

(signature of county assessor)

8/14/25
(date)

CHERRY COUNTY ASSESSOR SEAL

CC: County Clerk, CHERRY County
CC: County Clerk where school district is headquartered, if different county, SHERIDAN 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

9,613,877 Pers Prior
9,461,108 Pers Value
255,357,958 Real Prior
283,707,105 Real Value

GORDON-RUSHVILLE

Public Schools

810 North Oak PO Box 530
Gordon, Nebraska 69343
Phone: (308) 282-1322
Fax: (308) 282 2207

September 26, 2025

Nebraska Auditor of Public Accounts
State Capital, Suite 2303
PO Box 98917

Nebraska Department of Education
Finance and Organizational Services
500 S. 84th St. 2nd Floor
Lincoln, NE 68510-2611

Sindy Coburn
Sheridan County Clerk
PO Box 39
Rushville, NE 69360

Please accept the attached documentation related to Gordon-Rushville Public School Budget and Tax Request:

- Proof of Publication for Notice of Budget Hearing
- Proof of Publication for Notice of Hearing to Set the Final Tax Request
- Resolution Setting the Property Tax Request
- Copy of online LC-2 and Special Grant Fund List
- School District Budget Form (Entire Document) Including: Schedules A,B,C, & D of School District Budget Form, Notice of Budget Hearing and Budget Summary, Notice of Special Hearing to Set Final Tax Request, and Interlocal Agreements Listing/Report
- Minutes from September 26, 2025 Special Board Meeting to Approve Budget and Adopt Tax Resolution
- Copies of Certifications of Taxable Value

If you need any additional information, please contact me via email at nathan.livingston@grmustangs.org or phone at 308-282-1323.

Sincerely,

Nathan Livingston
Superintendent, Gordon-Rushville Public Schools

SUPERINTENDENT
Nathan Livingston
810 North Oak St.
Gordon, NE 69343
(308) 282-1322

GRHS PRINCIPAL
Dr. Dennis Dolezal
810 North Oak St.
Gordon, NE 69343
(308) 282-0894

GRMS PRINCIPAL
Zachery Deleski-Taylor
310 Sprague St.
Rushville, NE 69360
(308) 327-2491

GES PRINCIPAL
Robin Johnson
500 West Second St.
Gordon, NE 69343
(308) 282-0216

RES PRINCIPAL
Keith Mills
401 Sprague St
Rushville, NE 69360
(308) 327-2448

-Legal Notices-

Notice Of Meeting
Gordon Airport Authority

NOTICE IS GIVEN, that a meeting of the Airport Authority of the City of Gordon, Nebraska will be held at 6:00 o'clock p.m. on Thursday, September 4, 2025, in the Council Chambers of the City Auditorium, 311 N Oak St, Gordon, NE, which meeting will be open to the public. An agenda for such meeting, kept continuously current, is available for public inspection at the office of the City Clerk at the City Hall. Except for items of an emergency nature, the agenda shall not be enlarged later than twenty-four hours before the scheduled commencement of the meeting.

If auxiliary aids of reasonable accommodations are needed for attendance at this meeting, please call the Office of the City Clerk at (308) 282-0837. Advance notice of seven days if needed when requesting an interpreter.

/s/ Kim Buchan
City Clerk

Published: September 3, 2025 2NEZ

City of Gordon
Meeting Minutes
August 27, 2025

Notice of the meeting was given in advance by publication in the Sheridan County Journal Star, the designated method for giving notice as shown by the affidavit of publication on file in the City Clerk's office. Agendas of the meeting were simultaneously given to the Council President and all members of the Council. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

A meeting of the City Council of the City of Gordon was called to order by Council President Dehart at 6:00 p.m., August, 2025, in the Council Chambers of the City Auditorium. The Council President noted the location of the Open Meetings Laws in the back of the room.

Present: Dehart, Petersen, Evans, Gates and Woodbeck.

Absent. No one.

Motion by Woodbeck, seconded by Petersen to approve the minutes from the August 14, 2025 meeting. Ayes: Petersen, Evans, Gates, Woodbeck and Dehart.

Abbreviations for this legal: EX, Expense; FE, Fee, GR, Groceries; MI, Mileage, RE, Reimburse; RPT, Report, SA, Salaries; SE, Services; SU, Supplies.

Motion by Woodbeck, seconded by Gates to approve the Payroll Warrants. Ayes: Evans, Gates, Woodbeck, Dehart and Petersen.

PAYROLL LIABILITIES; EFTPS, Federal Tax Payment System, RE, $11,553.96; EFTPS, NE Child Support Pymnt Center, RE, $260.77; EFTPS, Ameritas - Vision, RE, $261.36; EFTPS, Ameritas - Dental, RE, $670.68; EFTPS, NW Mutual - Disability, RE, $591.21; EFTPS, AFLAC, RE, $2,140.38; 55652, City of Gordon, RE, $760.00; 55653, Credit Management Services, RE, $175.49; 55654, Flex Spending, RE, $100.00; 55655, NW Mutual, RE, $4,265.43; EDEP, Employee Paychecks, SA, $38,434.59; TOTAL PAYROLL WARRANTS, $59,213.79

Motion by Woodbeck, seconded by Evans to approve the August 27, 2025 Expense Warrants. Ayes: Gates, Woodbeck, Dehart, Petersen and Evans.

EXPENSE WARRANTS; IRS1076, Security 1st Insurance, EX, $159.00; EFTPS, Airport Authority, RE, $229.80; EFTPS, Airport Board Savings, MI, RE, $451.84; 55719, Depuis Vet Services, SE, $155.00; 55720, The Business Connection, SU, $26.81; 55721, DAS State Accounting, SE, $143.00; 55722, Data443 Risk Mitigation, Inc, SE, $81.25; 55723, Enviro Service, Inc, SE, $128.00; 55724, Great Plains, SE, $1,525.64; 55725, Gordon Memorial, SE, $896.00; 55726, Cengage/Gale, SU, $159.57; 55727, Ingram, SU, $101.51; 55728, Library Petty Cash, RE, $50.46; 55729, Lawson, SU, $149.98; 55730, Mucumber Trucking, SE, $3,153.75; 55731, MASA, EX, $882.00; 55732, Madison National Life, EX, $57.44; 55733, NE Library Commission, SE, $500.00; 55734, The Pit Stop, SE, $674.00; 55735, BH Energy, SE, $794.45; 55736, Southpaw Spray, SE, $950.00; 55737, NE Public Health Env Lab, SE, $496.00; 55738, Sale Tax Infrastructure MM, RE, $14,870.78; 55739, Ventova, SE, $160.10; 55740, Westco, RE, $2,009.47; 55741, Great Plains Nursery, SU, $916.00; TOTAL EXPENSE WARRANTS, $30,001.65

Jerry Hardin, representing the Gordon Tree Board, requested to be on the agenda to discuss with council the upcoming Tree Board grant and other current Tree Board events. Council President Dehart congratulated Mr. Hardin on the recent award he received from the Nebraska Forestry Council which recognized him for his outstanding efforts as a Tree Board Member and a Certified Arborist. Mr. Hardin thanked the other members of the Tree Board, because without their efforts and time, the Tree Board would not be as successful. Once again, the Gordon Tree Board received the most growth points awarded in Nebraska. Mr. Hardin stated that the Tree Board still has wood chips available for citizens to purchase as they are beginning their fall landscaping. During the discussion about the upcoming three-year grant, Mr. Hardin encouraged citizens who have dead or dying trees to either contact a Tree Board member or the city office to nominate their tree.

Council then held the 2025/2026 Budget Workshop. City Manager Scott Fleming highlighted the budget requests that were outside of regular business and fixed expenses. During the discussion on budgeted income, Mr. Fleming noted that there is a shortfall between proposed expenses and hard income, so the city will need to use reserve funds to balance the budget. Mr Fleming proposed options on increasing the city's revenue, but also noted that cities are very limited on options for increasing revenue. Councilman Gates stated that he had done more research regarding the Telecommunications Occupation Tax and would like to reopen the discussion. After some discussion, motion by Gates, seconded by Evans to have City Manager Scott Fleming compile more research on this tax. Ayes: Woodbeck, Dehart, Petersen, Evans and Gates.

Motion by Woodbeck, seconded by Gates to waive 2nd and 3rd reading of Ordinance 1244. Ayes: Dehart, Petersen, Evans, Gates and Woodbeck.

Motion by Woodbeck, seconded by Petersen to pass the final reading of Ordinance 1244. Ayes: Petersen, Evans, Gates, Woodbeck and Dehart.

City of Gordon, Nebraska
Ordinance No. 1244

An Ordinance Relating to the Public Water System, Establishing a User Charge System, Pledging Revenue for Loan Repayment to the Nebraska Department of Water, Energy, and Environment (NDWEE), and Providing for Related Matters.

This Ordinance shall be in full force and effect from and after its passage, approval, and publication in pamphlet form as provided by law.

PASSED AND APPROVED by the City Council of the City of Gordon, Nebraska, this 27th day of August, 2025.

/s/ Alyssa Dehart
Alyssa Dehart,
Mayor
ATTEST:
/s/ Kim Buchan
Kim Buchan,
City Clerk

Joe Hendrick was the only member of the public to speak during the Public Comments Agenda Item. Mr. Hendrick addressed the public regarding upcoming legislation and the need for governments to cut waste.

With no further business, motion by Woodbeck seconded by Petersen to adjourn at 7:13 p.m. Ayes: Evans, Gates, Woodbeck, Dehart and Petersen.

/s/ Kim Buchan
City Clerk
/s/ Alyssa Dehart
Council President

I, the undersigned, City Clerk for the City of Gordon, Nebraska hereby certify that the foregoing is a true and correct copy of the proceedings had and done by the Mayor and Council on August 27, 2025; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting kept continuously current and available for inspection at the office of the City Clerk; that such subjects were contained in said minutes of the Mayor and Council of the City of Gordon from which the foregoing proceedings were written from said available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification of the time and place of said meeting and the subjects to be discussed at said meeting.

/s/ Kim Buchan
City Clerk

Published: September 3, 2025 2NEZ

Sheridan County
Board Of Equalization
Meeting
September 9, 2025

The Sheridan County Board of Equalization will meet in the Commissioners Office, Courthouse September 9, 2025 at 9 a.m. The meeting will be open to the public. The agenda for the meeting will be continuously updated and available at the office of the County Clerk

Sindy L. Coburn,
County Clerk

Published: September 3, 2025 2NEZ

Notice Of Meeting
Gordon Public Library

NOTICE IS HEREBY GIVEN that a meeting of the Library Board of the City of Gordon, Nebraska will be held at 4:30 o'clock p.m. on Tuesday, September 9, 2025 in the Library which meeting will be open to the public. An agenda for such meeting, kept continuously current, is available for public inspection at the Library. Except for items of an emergency nature, the agenda shall not be enlarged later than twenty-four hours before the scheduled commencement of the meeting.

If auxiliary aids of reasonable accommodations are needed for attendance at a meeting, please call the Office of the City Clerk at (308) 282-0837. Advance notice of seven days is needed when requesting an interpreter.

/s/ Kim Buchan
City Clerk

Published: September 3, 2025 2NEZ

Notice Of Meeting
City Council
City Of Gordon, Nebraska

NOTICE IS HEREBY GIVEN that a meeting of the City Council of the City of Gordon, Nebraska will be held at 6:00 o'clock p.m. on Thursday, September 11, 2025, in the City Council chambers, 311 N Oak Street, which meeting will be open to the public. An agenda for such meeting, kept continuously current, is available for public inspection at the office of City Clerk at the City Hall. Except for items of an emergency nature, the agenda shall not be enlarged later than twenty-four hours before the scheduled commencement of the meeting.

If auxiliary aids of reasonable accommodations are needed for attendance at a meeting, please call the Office of the City Clerk at (308) 282-0837. Advance notice of seven days is needed when requesting an interpreter. Published: September 3, 10, 2025 2NEZ

Village Of Clinton
Notice Of Meeting
September 9, 2026

The Village of Clinton will hold a meeting on September 9, 2025 at 7:30 p.m. at the village building in Clinton. The agenda for the meeting will be posted at the village building and several other locations in Clinton.

Published: September 3, 2025 2NEZ

Gordon Housing Authority Board Meeting Notice

The Gordon Housing Authority Board of Commissioners will have a Regular Board Meeting on Tuesday, September 16, 2025 at 12:00 p.m. in the Gordon Housing Authority Community Room located at 109 N Cornell St, Gordon, NE. This meeting is open to the public. An agenda is kept continuously current and is posted 24 hours prior to the meeting. For further information, please contact Anita Doggett at 866-694-0443. If accommodations are needed for the meeting, please contact Anita Doggett by 12 p.m. on September 15th.

Published: September 3, 2025 2NEZ

Gordon Rural Fire Protection District Meeting Notice

The Gordon Rural Fire Protection District will have a regular meeting on September 10th 2025 at 7:00 p.m. at the Gordon Fire Hall.

Agenda will be 1. Minutes of the last meeting. 2. Treasurer's report. 3. Equipment. 4. Budget. 5. Roster.

Jay Child-Secretary

Published: September 3, 2025 2NEZ

Notice Of Meeting
Gordon Tree Board
City Of Gordon, Nebraska

NOTICE IS HEREBY GIVEN that a meeting of the Tree Board of the City of Gordon, Nebraska will be held at 5:00 o'clock p.m. on Monday, September 8, 2025, in the Council Chambers of the City Auditorium, 311 N Oak Street, which meeting will be open to the public. An agenda for such meeting, kept continuously current, is available for public inspection at the office of the City Clerk at City Hall. Except for items of an emergency nature, the agenda shall not be enlarged later than twenty-four hours before the scheduled commencement of the meeting.

If auxiliary aids of reasonable accommodations are needed for attendance at a meeting, please call the Office of the City Clerk at (308) 282-0837. Advance notice of seven days is needed when requesting an interpreter.

/s/ Kim Buchan
City Clerk

Published: September 3, 2025 2NEZ

Public Notice

Gordon Memorial Hospital DBA Gordon Countryside Care is making an application to the Nebraska Department of Transportation for Federal Funds under 49 U.S.C. Section 5310 for the purchase of a vehicle for transporting elderly persons and persons with disabilities in Sheridan County and the surrounding area. Any interested public or private transit or paratransit operator is invited to comment on the proposed services by sending a written notice to the Nebraska Department of Transportation, Local Assistance Division, Transit Section, PO Box 94759, Lincoln, NE 68509-4759, and Gordon Countryside Care 500 E 10th Street Gordon, Nebraska 69343 within 15 days of the publication of this notice.

Published: September 3, 10, 2025 2NEZ

Notice of Special Meeting
City of Hay Springs

NOTICE IS HEREBY GIVEN, that the Regular Meeting of the Mayor and Council of the City of Hay Springs, Nebraska will be held immediately following the Budget hearing on September 9, 2025 at Hay Springs City Hall, which meeting will be open to the public. An agenda for such meeting, kept continuously current, is available for public inspection at the office of the City Clerk at the City Hall. Except for items of an emergency nature, the agenda shall not be changed later than 24 hours before the scheduled commencement of the meeting.

City Clerk/Treasurer,
City of Hay Springs, NE

Published: September 3, 2025 2NEZ

Mirage Flats
Irrigation District
Meeting Notice

Notice is hereby given that a meeting of the Board of Directors of the Mirage Flats Irrigation District will be held at 8:00 a.m. on September 9, 2025, at the Mirage Flats Irrigation District Office. This meeting will be open to the public. The agenda for this meeting is available for public inspection at the office of the Irrigation District.

Secretary – Treasurer
Tracy Scherz

Published: September 3, 2025 2NEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Gordon-Rushville Public Schools (54-0001) of Sheridan 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 8 day of September, 20 25, at 7:00 o'clock P.M. at High School Auditorium for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk/Secretary during regular business hours. 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

PURPOSE	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 (6)
General	$ 12,211,781.00	$ 11,761,081.00	$ 14,681,811.00	$ 1,700,000.00	$ 7,421,173.00	$ 8,177,673.00
Depreciation	$ 773,870.00	$ 750,000.00	$ 3,211,534.00		$ 3,211,534.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Food Service	$ -	$ -	$ -	$ -	$ -	
Activities	$ 316,740.00	$ 321,000.00	$ 316,111.00	$ 200,000.00	$ 616,111.00	
Scholarships	$ 511,946.00	$ 525,000.00	$ 1,000,000.00	$ -	$ 500,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 343,000.00	$ 1,000.00	$ 1,010,791.00		$ 343,791.00	$ 343,434.00
Capital Outlay Projects Undistributed	$ 173,432.00	$ 170,000.00	$ 511,000.00	$ -	$ 270,575.00	$ 237,424.00
Construction	$ -	$ 11,000.00	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 13,831,451.00	$ 13,540,081.00	$ 23,731,303.00	$ 1,900,000.00	$ 12,787,183.00	$ 8,758,531.00

	Bond Purposes	Not Bond Purposes	Total
Breakdown of Property Tax	$ 173,432.00	$ 8,497,241.00	$ 8,758,531.00

Published: September 3, 2025 2NEZ

City of Hay Springs
IN
Sheridan County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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 8 day of September 2025, at 7:00 o'clock P.M., at Hay Springs City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$ 5,933,141.00
2024-2025 Actual/Estimated Disbursements & Transfers	$ 5,641,265.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 5,949,072.00
2025-2026 Necessary Cash Reserve	$ 1,358,984.00
2025-2026 Total Resources Available	$ 7,307,976.00
Total 2025-2026 Personal & Real Property Tax Requirement	$ 121,324.29
Unused Budget Authority Created For Next Year	$ 10,744.55
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 121,324.29
Personal and Real Property Tax Required for Bonds	$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8 day of September, 2025, at 7:00 o'clock P.M., at Hay Springs City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	5,926,292.00	5,949,000.00	0%
Property Tax Request	$ 119,270.80	$ 121,324.29	2%
Valuation	25,668,341	24,199,157	-6%
Tax Rate	0.464680	0.481631	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.464680		

Published: September 3, 2025 2NEZ

Village of Clinton
IN
Sheridan County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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 9th day of September 2025, at 7:00 o'clock P.M., at Clinton Village Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$ 21,341.72
2024-2025 Actual/Estimated Disbursements & Transfers	$ 29,033.58
2025-2026 Proposed Budget of Disbursements & Transfers	$ 100,000.00
2025-2026 Necessary Cash Reserve	$ 20,999.24
2025-2026 Total Resources Available	$ 120,999.24
Total 2025-2026 Personal & Real Property Tax Requirement	$ -
Unused Budget Authority Created For Next Year	$ -
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ -
Personal and Real Property Tax Required for Bonds	$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 9th day of September 2025, at 7:00 o'clock P.M., at Clinton Village Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	105,000.00	100,000.00	-5%
Property Tax Request	$ -	$ -	0%
Valuation	2,198,078	2,325,178	6%
Tax Rate	-	-	0%
Tax Rate if Prior Tax Request was at Current Valuation	-		

Published: September 3, 2025 2NEZ

Gordon Rushville Schools

Proof of Publication

Taylor Risse, being, first duly sworn, deposes and says that he/she is an employee of Scherer Publishing, LLC, Inc., and the Sheridan County Journal Star, a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Gordon, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published **1** time(s) on

September 3, 2025

Signed: Taylor Risse

Subscribed and sworn to before me this 3 day of September, 2025.

Mandy K. Scherer

Notary Public My Commission Expires December 9, 2027

MANDY K. SCHERER NOTARY SEAL PUBLIC STATE OF SOUTH DAKOTA

Publication Fee $90.00

Gordon-Rushville Schools

Proof of Publication

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September 17, 2025

Signed: Taylor Risse

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

Manda Scherer

Notary Public My Commission Expires December 9, 2027

MANDA SCHERER NOTARY PUBLIC SEAL STATE OF SOUTH DAKOTA

Publication Fee $90.00

-legal Notices-

Sheridan County Board Of Equalization Minutes August 26, 2025

The Sheridan County Board of Equalization met in regular session at 9 a.m. on August 26, 2025. All members present along with Clerk Sindy Coburn, Carol Stouffer & Renee Thies.

Krotz stated that the meeting would be conducted in accordance with the provisions of the Nebraska Open Meeting Act. This meeting was posted on the official website and published in the Sheridan County Journal Star on August 20, 2025

Kling made a motion to accept the agenda. Messersmith seconded the motion. With a roll call vote all voted aye. Messersmith made a motion to approve the minutes of 8-19-2025. Kling seconded the motion. With a roll call vote all voted aye.

Public Comment: None
Adjourn: 9:07 a.m.
Attest: Sindy L Coburn
James Krotz, Chairman

Published: September 17, 2025 ZNEZ

Sheridan County Commissioners Meeting September 23, 2025

The Sheridan County Board of Commissioners will meet in the Commissioners Office, Courthouse September 23, 2025 at 9:15 a.m. The meeting will be open to the public. The agenda for the meeting will be continuously updated and available at the office of the County Clerk.

Sindy L. Coburn,
County Clerk

Published: September 17, 2025 ZNEZ

Regular Monthly Meeting Gordon-Rushville Schools Board Of Education District No. 81-0010 Monday, September 8, 2025

I. Open the Meeting
II Call to Order/Nebraska Open Meeting Law
III. Recite Pledge of Allegiance
IV. Excuse Absent Members
V. Publication of Meeting

It was moved by Seth Tausan seconded by Bobbi Archibald to declare this meeting properly publicized and open to the public as per policy 2008 method of publication Sheridan County Journal Star - Motion Carried.

Ryan Alcorn: Yes
Bobbi Archibald: Yes
Carrie Child: Yes
Gary Hoagland: Yes
Nick Sasse: Yes
Seth Tausan: Yes
Yes: 6, No: 0

VI. Acceptance of the agenda

It was moved by Bobbi Archibald seconded by Gary Hoagland to that the agenda for this meeting, all items of which were placed on it at least 24 hours prior to the meeting time, as provided by statute, be accepted as presented. Motion Carried.

Ryan Alcorn: Yes
Bobbi Archibald: Yes
Carrie Child: Yes
Gary Hoagland: Yes
Nick Sasse: Yes
Seth Tausan: Yes
Yes: 6, No: 0

VII. Public Forum: None
VIII. Celebration of Excellence:

1) Gordon-Rushville applied for and was awarded part of an $860,000 literacy grant to be used for future teacher training in literacy instruction. Robin Johnson, Keith Mills, Jill Simmons, Megan Janssen, and Troy Dehning all assisted in the grant writing process.

2) Mr. George Meng will be inducted into the Nebraska Music Hall of Fame in October.

3) Mrs. Kruger was named Educator of the Year by the Nebraska Supporters of the National Restaurant Association Educational Foundation (the organization that oversees the ProStart Program).

IX. Reports
IX.A. Building Principals, Activity Director and SPED Director
IX.B. Superintendent
IX.C. Board Committees: Facility and Budget/Finance
IX.D. Other School Personnel
X. Consent Agenda

It was moved by Seth Tausan seconded by Bobbi Archibald to approve the consent agenda as presented. Motion Carried.

Ryan Alcorn: Yes
Bobbi Archibald: Yes
Carrie Child: Yes
Gary Hoagland: Yes
Nick Sasse: Yes
Seth Tausan: Yes
Yes: 6, No: 0

X.A. Approved minutes of the Regular Meeting of Dist. 81-0010 of August 11, 2025, and BOE Work Session of September 2, 2025, Finances: General Fund Bills $1,154,241.96, Building Fund Bills $0, Depreciation Fund Bills $90,825.48, Qualified Capital Fund Bills $0, Lunch Fund Bills $40,635.33, Transfers from Investment Fund to General Fund $164,200.00, from Building Fund to Investment Fund $30,000.00, from Investment Fund to Depreciation Fund $60,000.00

XI. Discussion Items
XI.A. GRPS Strategic Plan Update
XI.B. Review the following policies. 4060 - School Vehicle Use, 4058 - Confidentiality in Counseling and Guidance, 4056 - Resignation of Certificated Staff, 4055 - Head Teacher, 4054 - Reporting Child Abuse or Neglect, 4052 - Job References to Prospective Employers, 4050 - Overtime and Compensatory Time, 4048 - Assessment Administration and Security
XI.C. NASB Area Meeting
XI.D. NASB Work Session Review
XI.E. Superintendent Evaluation Instrument
XII. Action Items
XII.A. Discuss, Consider, and Take All Necessary Action with Regard to: Approve resolution adopting the 2025 Region 23 Hazard Mitigation Plan as presented

It was moved by Nick Sasse seconded by Seth Tausan to passed. Motion Carried

Ryan Alcorn: Yes
Bobbi Archibald: Yes
Carrie Child: Yes
Gary Hoagland: Yes
Nick Sasse: Yes
Seth Tausan: Yes
Yes: 6, No: 0

XII.B. Discuss, Consider, and Take All Necessary Action with Regard to:
XIII. Executive Session
XIV. Dates to Remember
XIV.A. Date of Property Tax Request Hearing - TBA
XIV.B. Date of Special Meeting to approve budget and property tax request - TBA
XIV.C. Date of Next Regular Board Meeting - October 13, 2025 at 5:30 p.m
XV. Adjournment

It was moved by Seth Tausan seconded by Bobbi Archibald to adjourn the District No. 10 meeting at 7:20 p.m. Motion Carried.

Ryan Alcorn: Yes
Bobbi Archibald: Yes
Carrie Child: Yes
Gary Hoagland: Yes
Nick Sasse: Yes
Seth Tausan: Yes
Yes: 6, No: 0

Published: September 17, 2025 ZNEZ

Sheridan County Board Of Equalization Meeting September 23, 2025

The Sheridan County Board of Equalization will meet in the Commissioners Office, Courthouse September 23, 2025 at 9 a.m. The meeting will be open to the public. The agenda for the meeting will be continuously updated and available at the office of the County Clerk.

Sindy L. Coburn,
County Clerk

Published: September 17, 2025 ZNEZ

Sheridan County Commissioners Minutes August 26, 2025

The Sheridan County Commissioners met in regular session at 9:15 a.m. on August 26, 2025. All members present along with Clerk Sindy Coburn, Carol Stouffer, Renee Thies and Interim Road Superintendent Rod Norton.

Krotz stated that the meeting would be conducted in accordance with the provisions of the Nebraska Open Meeting Act. This meeting was posted on the official County website and posted in the Sheridan County Journal Star on August 20, 2025.

Kling made a motion to accept the agenda. Messersmith seconded the motion. With a roll call vote all voted aye.

The board reviewed the Region 23 Hazard Mitigation Plan. County representative to the Region 23 Emergency Management Board, James Krotz was available for any questions. Kling made a motion to approve Resolution #2025-18 adopting the most recent FEMA approved version of the Region 23 Emergency Management Agency Hazard Mitigation Plan. Messersmith seconded the motion. With a roll call vote all voted aye.

County Treasurer Renee Thies presented the board the Pledged Security Report.

Interim Road Superintendent Rod Norton, Treasurer Thies and Clerk Coburn visited with the board about the $75,000 transfer from the Road Department to the Inheritance. Upon discovery it was determined that this money was never used by the Road Department so no transfer was needed. Check# 25080077 for $75,000 from the Road Fund will be voided and will not be budgeted for in 2025-26.

Norton reported on several projects that are being completed. Norton informed the board that Kustom Rock Crushing has provided the agreed upon 5,000 yards of gravel required.

Sheriff Jeff Brewer had nothing to report.

Public Comment: None
Adjourn: 10:40 a.m.
Attest: Sindy L. Coburn, Clerk
James Krotz, Chairman

Published: September 17, 2025 ZNEZ

Notice Of Sale

Pursuant to the Decree in Foreclosure entered in Sheridan County District Court on December 18th, 2024 in the above action, BASIL LAND HOLDINGS LLC., is plaintiff and EDMOND R. JESSE CO-TRUSTEE OF THE EDMOND R JESSE REVOCABLE TRUST, AND ANY SUCCESSOR TRUSTEE, AND CO-TRUSTEE OF THE KATHLEEN M. JESSE REVOCABLE TRUST, AND ANY SUCCESSOR TRUSTEE; KATHLEEN M. JESSE, CO-TRUSTEE OF THE EDMOND R. JESSE REVOCABLE TRUST, AND ANY SUCCESSOR TRUSTEE, AND CO-TRUSTEE OF THE KATHLEEN M. JESSE REVOCABLE TRUST, AND ANY SUCCESSOR TRUSTEE; JOHN DOE, REWAL NAME UNKNOWN; RENEE E THIES, SHERIDAN COUNTY TREASURER, in her official capacity; SHERIDAN COUNTY, a Political Subdivision in the State of Nebraska; and ANY AND ALL PERSONS WHO HAVE OR CLAIM SOME LEIN UPON OR INTEREST IN THE REAL ESTATE DESCRIBED BELOW, real names unknown., is defendant Case No. CI23-56 I will sell at public auction to the highest bidder, for cash at 9:00 A.M. on the 15th day of October, in the District Court Room located on the second floor of the Sheridan County Courthouse in Rushville, Sheridan County, Nebraska, the following described property, to-wit:

You are therefore commanded forthwith to cause the following real estate and appurtenances attached thereto, to wit: Township 24 North, Range 46 West of the 6th P.M., Sheridan County Nebraska, Section 5, Lots 1, 2, 3, 4, S ½ N ½, NE ¼, EXCEPT that part conveyed for railroad and highway purposes, Sheridan County, Nebraska as surveyed, platted and recorded in Sheridan County, Nebraska. To be advertised and sold as upon execution to satisfy the amounts due on the Decree, interest, attorney fees and costs, and to make due return of your proceedings to the Court within the time and in manner provided by law.

For the amount found due against such property and such cause of action and amount of costs to date, all to satisfy the amount judged to be due Plaintiff from the respective Defendants, together with the statutory rate of interest from the date of the Decree, and accruing costs as a first lien upon the real estate as stated and described in the cause of action set out in the Decree and to bring proceeds of such sale within sixty days with a return of your doings thereon.

All bids must be made in writing or in person. Sale will remain open for one hour.

TERMS: 10% Cash at the time of Sale.

Jeff W. Brewer, Sheriff
Sheridan County, Nebraska

Published: September 17, 24, October 1, 8, 2025 ZNEZ

Sheridan County Commissioners Minutes August 27, 2025

The Sheridan County Commissioners met in at 9 a.m. on August 27, 2025 to discuss budget. All members present along with Budget Coordinator Caleb Johnson, Coburn, Thies, Stouffer, Davis & Graver.

Krotz stated that the meeting would be conducted in accordance with the provisions of the Nebraska Open Meeting Act. This meeting was posted on the official County website.

Budget Coordinator Caleb Johnson went through the budget by department. Adjustments were made for the officials/department heads as needed. The board reviewed two resolutions for approval.

Kling made a motion to approve Resolution #2025-19 authorizing Petty Cash Funds for the offices of Clerk $50, County Court $500 and Treasurer $50. Messersmith seconded the motion. With a roll call vote all voted aye.

Kling made a motion to approve Resolution #2025-20 setting the Tax Allocation to the Miscellaneous Districts: Agricultural Society $110,000, Historical Society $15,500, Road Improvement District #31 $5,200, Road Improvement District #33 $10,258 and Road Improvement District #36 $4,550. Messersmith seconded the motion. With a roll call vote all voted aye.

The board proposed a final budget that will result in a levy decrease from .304416 to .299437 for 2025-2026. Final Budget Hearing is scheduled for September 23, 2025 at 11 a.m. in the Commissioners Office, Rushville.

Adjourn: 1:50 p.m.
Attest: Sindy L. Coburn, Clerk
James Krotz, Chairman

Published: September 17, 2025 ZNEZ

Clinton Village Budget Hearing 9/9/25

Meeting was called to order by chairman Roy Retzlaff at 19:00

Notice was made of open meeting laws posted on the wall

Roll call. Present, Roy Retzlaff, Ron Shedeed, Mary Shedeed, Rex Retzlaff Dave Kaytun

Absent
no one from the public was present

Notice was made of the posting of the budget hearing in the Sheridan county journal star paper on Sept 3rd and posting at Main Street and Moulton St., Main St. and Clinton St. and on the bulletin board at the village building on Aug 25th.

Hearing for the annual budget for 2025-2026 was opened and three copies of proposed budget statement were made available for public viewing. Mary made a presentation of key provisions and comparison of last years budget as drawn up by Casey Peterson Ltd.

The floor was then opened for public comment on the proposed budget statement. All members of the public were provided with a reasonable amount of time to address the board

Motion made by Roy and 2nd by Dave to close budget hearing Motion passed unanimously

Motion to adjourn was made by Mary and 2nd by Dax motion passed unanimously.

Hearing adjourned at 19:15

Clinton village clerk
Rex Retzlaff

Published. September 17, 2025 ZNEZ

Notice Of Meeting Gordon-Rushville School Special Meeting Board of Education, District No. 10 Friday, September 26, 2025

The Board of Education of Gordon-Rushville School District No. 10, Sheridan County Nebraska, will hold a special meeting in the Conference/Board Room at Gordon-Rushville High School, 810 North Oak St. Gordon, NE on Friday, September 26, 2025, commencing at 8:00 o'clock am for the special meeting.

The meeting agenda is available online on the district's web site under the school board link and will be finalized 24 hours before the meeting. A copy is also available for inspection at the Superintendent's Office during regular business hours.

Purpose:

1) Special Meeting- 2025-26 Budget and Property Tax Request Resolution

Carrie Child, President
Board of Education
District No. 81-0010

Published: September 17, 2025 ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Gordon Municipal Airport Authority
IN
Sheridan 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 26th day of September 2025, at 6:30 o'clock P.M. at Gordon City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	169,178.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	264,032.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	684,000.00
2025-2026 Necessary Cash Reserve	$	47,318.00
2025-2026 Total Resources Available	$	731,364.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	40,000.00
Unused Budget Authority Created For Next Year	$	779.49
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	29,426.00
Personal and Real Property Tax Required for Bonds	$	11,376.00

Published: September 17, 24, 2025 ZNEZ

Notice of Special Hearing To Set Final Tax Request

Gordon-Rushville Public School (81-0010) in Sheridan 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 26 day of September 2025 at 7:30 o'clock AM, at High School Boardroom for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the proposed final tax request

Property Valuations	2024-2025 1,299,499,278	2025-2026 1,373,691,894	Change 6%

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (82.5284) Request Divided By 25-26 Valuations	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
2024-2025 Budget Information					*2025-2026 Budget Information*				
General Fund	15,383,219.99	8,643,434.26	0.665176	0.629249	14,611,915.00	8,372,615.00	0.609501	-4%	-5%
Special Building Fund	756,464.00	233,615.00	0.017977	0.017010	1,019,721.20	233,434.00	0.016991	-5%	35%
Combined Capital Purpose Construction Fund K-12	492,819.00	155,615.00	0.011978	0.011328	511,905.00	237,404.00	0.016819	48%	4%
Total	16,640,502.99	9,032,664.26	0.694342	0.657587	16,143,541.20	8,843,453.00	0.643311	-3%	-3%

Published: September 17, 2025 ZNEZ

Notice of Special Hearing To Set Final Tax Request

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Published: September 17, 2025 ZNEZ

Gordon-Rushville Schools

Proof of Publication

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September 17, 2025

Signed: Taylor Risse

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

Mandy K Scherer

Notary Public My Commission Expires December 9, 2027

MANDY K SCHERER NOTARY PUBLIC SEAL STATE OF SOUTH DAKOTA

Publication Fee $16.80

-Legal Notices-

Sheridan County
Board Of Equalization
Minutes
August 26, 2025

The Sheridan County Board of Equalization met in regular session at 9 a.m. on August 26, 2025. All members present along with Clerk Sindy Coburn, Carol Stouffer & Renee Thies.

Krotz stated that the meeting would be conducted in accordance with the provisions of the Nebraska Open Meeting Act This meeting was posted on the official website and published in the Sheridan County Journal Star on August 20, 2025.

Kling made a motion to accept the agenda. Meisersmith seconded the motion. With a roll call vote all voted aye. Meisersmith made a motion to approve the minutes of 8-19-2025. Kling seconded the motion. With a roll call vote all voted aye.

Public Comment: None

Adjourn: 9:07 a.m.

Attest: Sindy L. Coburn
James Krotz, Chairman

Published: September 17, 2025 ZNEZ

Sheridan County
Commissioners Meeting
September 23, 2025

The Sheridan County Board of Commissioners will meet in the Commissioners Office, Courthouse September 23, 2025 at 9:15 a.m. The meeting will be open to the public. The agenda for the meeting will be continuously updated and available at the office of the County Clerk.

Sindy L. Coburn,
County Clerk

Published: September 17, 2025 ZNEZ

Regular Monthly Meeting
Gordon-Rushville Schools
Board Of Education
District No. 81-0010
Monday, September 8, 2025

I. Open the Meeting
II. Call to Order/Nebraska Open Meetings Law
III. Recite Pledge of Allegiance
IV. Excuse Absent Members
V. Publication of Meeting
It was moved by Seth Tausan seconded by Bobbi Archibald to declare this meeting properly publicized and open to the public as per policy 2008 method of publication Sheridan County Journal Star . Motion Carried.
Ryan Alcorn: Yes
Bobbi Archibald: Yes
Carrie Child: Yes
Gary Hoagland: Yes
Rick Sasse: Yes
Seth Tausan: Yes
Yes: 6, No: 0
VI. Acceptance of the Agenda
It was moved by Bobbi Archibald seconded by Gary Hoagland to that the agenda for this meeting, all items of which were placed on it at least 24 hours prior to the meeting time, as provided by statute, be accepted as presented. Motion Carried.
Ryan Alcorn: Yes
Bobbi Archibald: Yes
Carrie Child: Yes
Gary Hoagland: Yes
Rick Sasse: Yes
Seth Tausan: Yes
Yes: 6, No: 0
VII. Public Forum: None
VIII. Celebration of Excellence:
1) Gordon-Rushville applied for and was awarded part of an $850,000 Rooney grant to be used for future teacher training in literacy instruction. Robin Johnson, Keith Mills, Jill Simmons, Megan Janssen, and Troy Dehning all assisted in the grant writing process.
2) Mr. George Meng will be inducted into the Nebraska Music Hall of Fame in October.
3) Mrs. Kruger was named Educator of the Year by the Nebraska Supporters of the National Restaurant Association Educational Foundation (the organization that oversees the ProStart Program).
IX. Reports
IX.A. Building Principals, Activity Director and SPED Director
IX.B. Superintendent
IX.C. Board Committees: Facility and Budget/Finance
IX.D. Other School Personnel
X. Consent Agenda
It was moved by Seth Tausan seconded by Bobbi Archibald to approve the consent agenda as presented. Motion Carried.
Ryan Alcorn: Yes
Bobbi Archibald: Yes
Carrie Child: Yes
Gary Hoagland: Yes
Rick Sasse: Yes
Seth Tausan: Yes
Yes: 6, No: 0
X.A. Approved minutes of the Regular Meeting of Dist. 81-0010 of August 11, 2025, and BOE Work Session of September 2, 2025, Finances: General Fund Bills $1,154,241.96, Building Fund Bills 30, Depreciation Fund Bills $60,925.48, Qualified Capital Fund Bills $0, Lunch Fund Bills $40,635.33, Transfers from Investment Fund to General Fund $104,200.00, from Building Fund to Investment Fund $30,900.00, from Investment Fund to Depreciation Fund $60,000.00
XI. Discussion Items
XI.A. GRPS Strategic Plan Update
XI.B. Review the following policies: 4060 - School Vehicle Use, 4058 - Confidentiality in Counseling and Guidance, 4056 - Resignation of Certificated Staff, 4055 - Head Teacher, 4054 - Reporting Child Abuse or Neglect, 4052 - Job References to Prospective Employers, 4050 - Overtime and Compensatory Time, 4048 - Assessment Administration and Security
XI.C. NASB Area Meeting
XI.D. NASB Work Session Review
XI.E. Superintendent Evaluation Instrument
XII. Action Items
XII.A. Discuss, Consider, and Take All Necessary Action with Regard to: Approve resolution adopting the 2025 Region 23 Hazard Mitigation Plan as presented.
It was moved by Rick Sasse seconded by Seth Tausan to passed. Motion Carried
Ryan Alcorn: Yes
Bobbi Archibald: Yes
Carrie Child: Yes
Gary Hoagland: Yes
Rick Sasse: Yes
Seth Tausan: Yes
Yes: 6, No: 0
XII.B. Discuss, Consider, and Take All Necessary Action with Regard to:
XIII. Executive Session
XIV. Dates to Remember
XIV.A. Date of Property Tax Request Hearing - TBA
XIV.B. Date of Special Meeting to approve budget and property tax request - TBA
XIV.C. Date of Next Regular Board Meeting - October 13, 2025 at 5:30 p.m.
XV. Adjournment
It was moved by Seth Tausan seconded by Bobbi Archibald to adjourn the District No. 10 meeting at 7:20 p.m. Motion Carried.
Ryan Alcorn: Yes
Bobbi Archibald: Yes
Carrie Child: Yes
Gary Hoagland: Yes
Rick Sasse: Yes
Seth Tausan: Yes
Yes: 6, No: 0

Published: September 17, 2025 ZNEZ

Sheridan County
Board Of Equalization
Meeting
September 23, 2025

The Sheridan County Board of Equalization will meet in the Commissioners Office, Courthouse September 23, 2025 at 9 a.m. The meeting will be open to the public. The agenda for the meeting will be continuously updated and available at the office of the County Clerk.

Sindy L. Coburn,
County Clerk

Published: September 17, 2025 ZNEZ

Sheridan County
Commissioners Minutes
August 26, 2025

The Sheridan County Commissioners met in regular session at 9:15 a.m. on August 26, 2025. All members present along with Clerk Sindy Coburn, Carol Stouffer, Renee Thies and Interim Road Superintendent Rod Norton.

Krotz stated that the meeting would be conducted in accordance with the provisions of the Nebraska Open Meeting Act. This meeting was posted on the official County website and posted in the Sheridan County Journal Star on August 20, 2025.

Kling made a motion to accept the agenda. Meisersmith seconded the motion. With a roll call vote all voted aye. Kling made a motion to approve the minutes of 8-19-2025 Meisersmith seconded the motion. With a roll call vote all voted aye.

The board reviewed the Region 23 Hazard Mitigation Plan. County representative to the Region 23 Emergency Management Board, James Krotz was available for any questions. Kling made a motion to approve Resolution #2025-18 adopting the most recent FEMA approved version of the Region 23 Emergency Management Agency Hazard Mitigation Plan. Meisersmith seconded the motion. With a roll call vote all voted aye.

County Treasurer Renee Thies presented the board the Pledged Security Report.

Interim Road Superintendent Rod Norton, Treasurer Thies and Clerk Coburn visited with the board about the $75,000 transfer from the Road Department to the Inheritance. Upon discovery it was determined that this money was never used by the Road Department so no transfer was needed. Check# 25080077 for $75,000 from the Road Fund will be voided and will not be budgeted for in 2025-26.

Norton reported on several projects that are being completed. Norton informed the board that Kustom Rock Crushing has provided the agreed upon 5,500 yards of gravel required.

Sheriff Jeff Brewer had nothing to report.

Public Comment: None

Adjourn: 10:40 a.m.

Attest: Sindy L. Coburn, Clerk

James Krotz, Chairman

Published: September 17, 2025 ZNEZ

Notice Of Sale

Pursuant to the Decree in Foreclosure entered in Sheridan County District Court on December 18th, 2024 in the above action, BASIL LAND HOLDINGS LLC., is plaintiff and EDMOND R JESSE CO-TRUSTEE OF THE EDMOND R. JESSE REVOCABLE TRUST, AND ANY SUCCESSOR TRUSTEE, AND CO-TRUSTEE OF THE KATHLEEN M. JESSE REVOCABLE TRUST, AND ANY SUCCESSOR TRUSTEE; KATHLEEN M. JESSE, CO-TRUSTEE OF THE EDMOND R. JESSE REVOCABLE TRUST, AND ANY SUCCESSOR TRUSTEE, AHD CO-TRUSTEE OF THE KATHLEEN M. JESSE REVOCABLE TRUST, AHD ANY SUCCESSOR TRUSTEE; JOHN DOE, REWAL NAME UNKNOWN; RENEE E THIES, SHERIDAN COUNTY TREASURER, in her official capacity; SHERIDAN COUNTY, a Political Subdivision in the State of Nebraska; and ANY AND ALL PERSONS WHO HAVE OR CLAIM SOME LEIN UPON OR INTEREST IH THE REAL ESTATE DESCRIBED BELOW, real names unknown.., is defendant Case No. CI23-56 I will sell at public auction to the highest bidder, for cash at 9:00 A.M. on the 15th day of October, in the District Court Room located on the second floor of the Sheridan County Courthouse in Rushville, Sheridan County, Nebraska, the following described property, to-wit:

You are therefore commanded forthwith to cause the following real estate and appurtenances attached thereto, to wit: Township 24 North, Range 46 West of the 6th P.M., Sheridan County Nebraska, Section 5, Lots 1, 2, 3, 4, S ½ NE ¼, EXCEPT that part conveyed for railroad and highway purposes, Sheridan County, Nebraska, as surveyed, platted and recorded in Sheridan County, Nebraska. To be advertised and sold as upon execution to satisfy the amounts due on the Decree, interest, attorney fees and costs, and to make due return of your proceedings to the Court within the time and in manner provided by law.

For the amount found due against such property and such cause of action and amount of costs to date, all to satisfy the amount judged to be due Plaintiff from the respective Defendants, together with the statutory rate of interest from the date of the Decree, and accruing costs as a first lien upon the real estate as stated and described in the cause of action set out in the Decree and to bring proceeds of such sale within sixty days with a return of your doings thereon.

All bids must be made in writing or in person. Sale will remain open for one hour.

TERMS: 10% Cash at the time of Sale.

Jeff W Brewer, Sheriff
Sheridan County, Nebraska

Published: September 17, 24, October 1, 8, 2025 ZNEZ

Sheridan County
Commissioners Minutes
August 27, 2025

The Sheridan County Commissioners met in at 9 a.m. on August 27, 2025 to discuss budget. All members present along with Budget Coordinator Caleb Johnson, Coburn, Thies, Stouffer, Davis & Grover.

Krotz stated that the meeting would be conducted in accordance with the provisions of the Nebraska Open Meeting Act. This meeting was posted on the official County website.

Budget Coordinator Caleb Johnson went through the budget by department Adjustments were made for the officials/department heads as needed. The board reviewed two resolutions for approval.

Kling made a motion to approve Resolution #2025-19 authorizing Petty Cash Funds for the offices of Clerk $50, County Court $500 and Treasurer $50. Meisersmith seconded the motion. With a roll call vote all voted aye.

Kling made a motion to approve Resolution #2025-20 setting the Tax Allocation to the Miscellaneous Districts: Agricultural Society $110,000, Historical Society $15,500, Road Improvement District #31 $5200, Road Improvement District #33 $10,258 and Road Improvement District #36 $4,589. Meisersmith seconded the motion. With a roll call vote all voted aye.

The board proposed a final budget that will result in a levy decrease from .304416 to .299437 for 2025-2026. Final Budget Hearing is scheduled for September 23, 2025 at 11 a.m. in the Commissioners Office, Rushville.

Adjourn: 1:50 p.m.

Attest: Sindy L. Coburn, Clerk

James Krotz, Chairman

Published: September 17, 2025 ZNEZ

Clinton Village Budget
Hearing 9/9/25

Meeting was called to order by chairman Roy Retzlaff at 19:00

Notice was made of open meeting laws posted on the wall

Roll call, Present, Roy Retzlaff, Ron Shedeed, Mary Shedeed, Rex Retzlaff Dave Kuyten

Absent

no one from the public was present

Notice was made of the posting of the budget hearing in the Sheridan county journal star paper on Sept 3rd and posting at Main Street and Moulton St., Main St. and Clinton St. and on the bulletin board at the village building on Aug 25th.

Hearing for the annual budget for 2025-2026 was opened and three copies of proposed budget statement were made available for public viewing.Mary made a presentation of key provisions and comparison of last years budget as drawn up by Casey Petersen Ltd.

The floor was then opened for public comment on the proposed budget statement. All members of the public were provided with a reasonable amount of time to address the board

Motion made by Roy and 2nd by Dave to close budget hearing Motion passed unanimously

Motion to adjourn was made by Mary and 2nd by Rex motion passed unanimously.

Hearing adjourned at 19:15

Clinton village clerk
Rex Retzlaff

Published. September 17, 2025 ZNEZ

Notice Of Meeting
Gordon-Rushville School
Special Meeting
Board of Education,
District No. 10
Friday, September 26, 2025

The Board of Education of Gordon-Rushville School District No. 10, Sheridan County Nebraska, will hold a special meeting in the Conference/Board Room at Gordon-Rushville High School, 810 North Oak St. Gordon, NE on Friday, September 26, 2025, commencing at 8:00 o'clock am for the special meeting.

The meeting agenda is available online on the district's website under the school board link and will be finalized 24 hours before the meeting; a copy is also available for inspection at the Superintendent's Office during regular business hours

Purpose.

1) Special Meeting: 2025-26 Budget and Property Tax Request Resolution

Carrie Child, President
Board of Education
District No. 81-0010

Published: September 17, 2025 ZNEZ

Notice of Special Hearing To Set Final Tax Request

Gordon Rushville Public Schools 81-0010 in Sheridan County, Nebraska

PUBLIC NOTICE of the day given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 26 day of September 2025 at 8:00 o'clock AM, at High School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the final tax request

	2024-2025	2025-2026	Change
Property Valuations	1,201,114,278	1,272,511,844	6%

Fund	2024-2025 Operating Budget	2024-25 Property Tax Request	2024-25 Tax Rate	Property Tax Rate CTL+2024 Request Divided By Total Valuation	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
	2024-2025 Budget Information				**2025-2026 Budget Information**				
General Fund	$5,353,210.00	$3,849,424.00	0.320376	0.302376	$4,737,878.00	$3,827,876.00	0.300837	-6%	-12%
Special Building Fund	$54,400.00	$0.00	0.00000	0.00000	$243,434.00	$243,434.00	0.019131	4%	348%
Qualified Capital Purpose Undertaking Fund K-12	$82,815.00	$75,000.00	0.062417	0.058944	$237,484.00	$237,484.00	0.018663	26%	4%
Total	$5,490,425.00	$3,924,424.00	0.326617	0.308320	$5,218,796.00	$4,308,794.00	0.338631	3%	-5%

Published. September 17, 2025 ZNEZ

Notice of Special Hearing To Set Final Tax Request

[illegible]

[illegible]

	2024-2025	2025-2026	Change
[illegible]	[illegible]	[illegible]	[illegible]

	2024-2025 Budget Information				2025-2026 Budget Information				
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

[illegible]

[illegible]

Published: September 17, 2025 ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Gordon Municipal Airport Authority
In
Sheridan 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 23th day of September 2025, at 5:30 o'clock P.M. at Gordon City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2023-2024 Actual Disbursements & Transfers	$ 169,178.00
2024-2025 Actual/Estimated Disbursements & Transfers	$ 364,032.00
2025-2026 Proposed Budget of Disbursements & Transfers	$ 684,000.00
2025-2026 Necessary Cash Reserve	$ 47,318.00
2025-2026 Total Resources Available	$ 731,384.00
Total 2025-2026 Personal & Real Property Tax Requirement	$ 40,800.00
Unused Budget Authority Created For Next Year	$ 778.49
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 29,426.00
Personal and Real Property Tax Required for Bonds	$ 11,374.00

Published: September 17, 24, 2025 ZNEZ

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-2

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

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

General Fund:	$	8,172,879.00
Bond Fund:	$	-
Special Building Fund:	$	243,434.00
Qualified Capital Purpose Undertaking Fund:	$	237,404.00

2. The total assessed value of property differs from last year's total assessed value by 5.81 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 0.666321 per $100 of assessed value.

4. Gordon-Rushville Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.680864 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Gordon-Rushville Public Schools will increase (decrease) last year's budget by -0.43 percent.

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

Motion by Archibald seconded by Sasse to adopt Resolution # 2025-2

Voting yes were:

Voting no were:

Dated this 26 day of September, 2025

District Number: 81-0010-000
District Name: GORDON-RUSHVILLE PUBLIC SCHS
District Phone: (308)282-1322

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

Checklist

LC-2 has been submitted, but is not complete until the district budget documentation has been uploaded below. Upload a single PDF document.

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit

Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:

No Budget Documents loaded

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

Certified Budget Authority	A-101	12,659,537
Access to Prior Year's Unused Budget Authority [Maximum Amount: $247,015]	A-355	247,015
Total Adjusted Budget Authority	A-361	12,906,552
Total Allowable Budget Authority	A-780	12,906,552

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

2025/26 General Fund Budget of Disbursements & Transfers	B-100	14,693,975
2025/26 Special Grant Funds List	B-110	456,500
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,371,475
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	12,866,000
2025/26 Unused Budget Authority	B-150	40,552

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	4,491,755

2025/26 General Fund Expenditure Growth	B-162	247,015
Adjusted Unused Budget Authority	B-165	4,244,740
2025/26 Unused Budget Authority	B-170	40,552
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	4,285,292

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	5,142,891
2025/26 General Fund Necessary Cash Reserve	C-300	1,200,000
2025/26 Depreciation Fund Total Requirements	C-310	3,211,334
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	4,411,334

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	1,270,991,964

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	9,460,039
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	9,460,039
2025/26 Property Tax Request General Fund	D-210	8,172,879
2025/26 Property Tax Request Special Building Fund	D-220	243,434
2025/26 Total Property Tax Request	D-230	8,416,313
2025/26 Unused Property Tax Request Authority	D-240	1,043,726
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	800,000

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

District Number: 81-0010-000
District Name: GORDON-RUSHVILLE PUBLIC SCHS
District Phone: (308)282-1322

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	456,500

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	7,000
Career and Technical Eduation Grants (State)	1.157	7,500
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	7,000
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	200,000
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	35,000
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	5,000
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	180,000
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	15,000
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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Gordon-Rushville Public Schools — SUBDIVISION NAME

Sheridan — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU #13	7-1-24 to 6-30-25	Distance Learning Classes
City of Gordon - Gordon Police Department	9-1-24 to 5-30-25	School Resource Officer

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Gordon-Rushville Public Schools	Sheridan
SUBDIVISION NAME	COUNTY

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