2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 65-0005 **Class #: 2**

Lawrence-Nelson Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Nuckolls County

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

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 4,141,414.00	$ 4,141,414.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 548,269.00	$ 548,269.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 65,657.00	$ 65,657.00
Total All Funds	$ -	$ 4,755,340.00	$ 4,755,340.00

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

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

Total Certified Valuation (All Counties) $ 577,273,151

*(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 # 65-0005
Lawrence-Nelson 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	2,492,926.00	3,124,824.00	4,100,000.00	7,224,824.00	1,627,000.00	5,393,420.00	7,020,420.00	204,404.00	7,224,824.00
Depreciation	347,535.89	347,535.89		347,535.89			347,535.89		347,535.89
Employee Benefit	2,000.00	2,000.00		2,000.00			2,000.00	-	2,000.00
Contingency	-	-		-			-		-
Activities	5,762.00	400,000.00		400,000.00			400,000.00	-	400,000.00
School Nutrition	13,000.00	350,000.00		350,000.00			350,000.00	-	350,000.00
Bond	-	-	-	-			-	-	-
Special Building	374,539.00	874,539.00	542,786.00	1,417,325.00			1,417,325.00		1,417,325.00
Qualified Capital Purpose Undertaking	225,905.00	225,905.00	65,000.00	290,905.00			290,905.00	-	290,905.00
Cooperative	(16,570.00)	200,000.00		200,000.00			200,000.00	-	200,000.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,445,097.89	5,524,803.89	4,707,786.00	10,232,589.89	1,627,000.00	5,393,420.00	10,028,185.89	204,404.00	10,232,589.89

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	4,100,000.00	-	542,786.00	65,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	41,414.00	-	5,483.00	657.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	4,141,414.00	-	548,269.00	65,657.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 362,849.00	**$ 148,499.00**

COUNTY TREASURER'S BALANCE, 9-1-2025			
400,000.00	-	-	25,905.00

County-District # 65-0005

Lawrence-Nelson 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	-	4,919,307.00	3,400,000.00	8,319,307.00	1,187,250.00	4,639,131.00	5,826,381.00	2,492,926.00
Depreciation	-	582,233.89		582,233.89			234,698.00	347,535.89
Employee Benefit	-	2,000.00		2,000.00			-	2,000.00
Contingency	-	-		-			-	-
Activities	-	230,762.00		230,762.00			225,000.00	5,762.00
School Nutrition	-	271,000.00		271,000.00			258,000.00	13,000.00
Bond	-	-	-	-			-	-
Special Building	-	522,025.00	14.00	522,039.00			147,500.00	374,539.00
Qualified Capital Purpose Undertaking	-	192,210.00	34,800.00	227,010.00			1,105.00	225,905.00
Cooperative	-	100,715.00		100,715.00			117,285.00	(16,570.00)
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	-	6,820,252.89	3,434,814.00	10,255,066.89	1,187,250.00	4,639,131.00	6,809,969.00	3,445,097.89

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	
$	**185,000.00**

County-District # 65-0005

Lawrence-Nelson Public Schools

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	-	-	-	-	-	-	-	-
Depreciation	-	-		-			-	-
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	-	-		-			-	-
School Lunch	-	-		-			-	-
Bond	-	-	-	-			-	-
Special Building	-	-	-	-			-	-
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ -	-	-	-	-	-	-	-

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
$ -

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Josh Lynch**
ADDRESS	**411 E. 2nd Street**
CITY & ZIP CODE	**Lawrence, NE 68957**
TELEPHONE	**402-756-7013**
WEBSITE	**lnraiders.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Lance Williams	Josh Lynch	
TITLE /FIRM NAME	Chairperson	Superintendent	
TELEPHONE	402-469-2311	402-756-7013	
EMAIL ADDRESS	lance.williams@lnraiders.org	josh.lynch@lnraiders.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

Lawrence-Nelson Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,961,045.00
*(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

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		
3,668,192.00	/	521,092,604.00	=	0.70 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.70 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 106,948.22

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 4,067,993.22**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 4,755,340.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 65-0005

Lawrence-Nelson 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)	$ -

Lawrence-Nelson Public Schools

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	4,141,414.00	-	548,269.00	65,657.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	4,141,414.00	-	548,269.00	65,657.00
14	Assessed Valuation	577,273,151	577,273,151	577,273,151	577,273,151
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.717410	0.000000	0.094976	0.011374
16	Total Levy for Compliance	0.823760			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 4,141,414.00	$ 577,273,151	0.717410
Special Building Fund	$ 548,269.00	$ 577,273,151	0.094976
Bond Fund	$ -	$ 577,273,151	0.000000
Bond Fund	$ -	$ 577,273,151	0.000000
Bond Fund	$ -	$ 577,273,151	0.000000
QCPUF Fund	$ 65,657.00	$ 577,273,151	0.011374
QCPUF Fund	$ -	$ 577,273,151	0.000000
	$ -	$ 577,273,151	0.000000
	$ -	$ 577,273,151	0.000000
	$ -	$ 577,273,151	0.000000
	$ -	$ 577,273,151	0.000000
	$ -	$ 577,273,151	0.000000
Total	$ 4,755,340.00		$ 0.823760

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (Josh Lynch)

Notice is hereby given that Lawrence-Nelson Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 11, 2024 at 5 pm at the Library Room in Lawrence, 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	$ 136,000.00	$ 136,000.00	**$ 272,000.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 28,205.00	$ 28,205.00	$ 56,410.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 26,463.00	$ 26,463.00	$ 52,926.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*	$ 960.00	$ 960.00	$ 1,920.00
• *Relocation reimbursement*	$ 3,000.00		$ 3,000.00
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 194,628.00**	**$ 191,628.00**	**$ 386,256.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$	4,141,414.00
Bond Fund:	$	-
Special Building Fund:	$	548,269.00
Qualified Capital Purpose Undertaking Fund:	$	65,657.00

2. The total assessed value of property differs from last year's total assessed value by 10.78 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 0.686165 per $100 of assessed value.

4. Lawrence-Nelson Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.82376 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Lawrence-Nelson Public Schools will increase (decrease) last year's budget by 6.23 percent.

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

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Lawrence-Nelson Public Schools (65-0005) in Nuckolls 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 24th day of September, 2025 at 7:00 o'clock, P.M., at Lawrence-Nelson Elementary for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ -	$ 5,826,381.00	$ 7,020,420.00	$ 204,404.00	$ 3,124,824.00	$ 4,141,414.00
Depreciation	$ -	$ 234,698.00	$ 347,535.89		$ 347,535.89	
Employee Benefit	$ -	$ -	$ 2,000.00	$ -	$ 2,000.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ -	$ 225,000.00	$ 400,000.00	$ -	$ 400,000.00	
School Nutrition	$ -	$ 258,000.00	$ 350,000.00	$ -	$ 350,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ -	$ 147,500.00	$ 1,417,325.00		$ 874,539.00	$ 548,269.00
Qualified Capital Purpose Undertaking	$ -	$ 1,105.00	$ 290,905.00	$ -	$ 225,905.00	$ 65,657.00
Cooperative	$ -	$ 117,285.00	$ 200,000.00	$ -	$ 200,000.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ -	$ 6,809,969.00	$ 10,028,185.89	$ 204,404.00	$ 5,524,803.89	$ 4,755,340.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 4,755,340.00	$ 4,755,340.00

Notice of Special Hearing To Set Final Tax Request

Lawrence-Nelson Public Schools (65-0005) in Nuckolls 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 22nd day of, September 2025 at 7:00 o'clock PM, at Nelson Community Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	521,092,604	577,273,151	11%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,515,325.00	3,895,388.00	0.747542	0.674791	7,020,420.00	4,141,414.00	0.717410	-4%	8%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	1,462,305.00	-	0.000000	0.000000	1,417,325.00	548,269.00	0.094976	#DIV/0!	-3%
Qualified Capital Purpose Undertaking Fund K - 12	349,432.00	65,657.00	0.012600	0.011374	290,905.00	65,657.00	0.011374	-10%	-17%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	8,327,062.00	3,961,045.00	0.760142	0.686165	8,728,650.00	4,755,340.00	0.823760	8%	5%

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Lawrence-Nelson Public Schools — SUBDIVISION NAME

Nuckolls — COUNTY

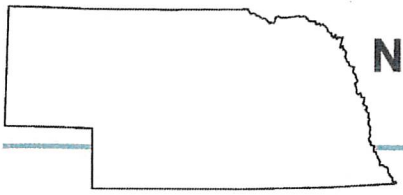
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Sandy Creek Public Schools	2025-26	Shared Curriculum Director
Sandy Creek Public Schools	2025-26	Shared OT Services
Blue Hill Public Schools	2025-26	Shared OT Services
Superior Public Schools	2025-26	Shared OT Services
Sandy Creek Public Schools	2025-26	Shared Behavior Program

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Lawrence-Nelson Public Schools	**Nuckolls**
SUBDIVISION NAME	COUNTY

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



NEBRASKA POLITICAL SUBDIVISION TAX REQUEST ACT FORM

This form must be completed and returned to the
County Assessor and County Clerk on or before September 4th.

POLITICAL SUBDIVISION CONTACT INFORMATION

Political Subdivision Name	Lawrence-Nelson Public Schools
Contact Name	Josh Lynch
Contact Phone Number	402-756-7813
Contact Email	josh.lynch@lnraiders.org
County Where Headquartered	Nuckolls
Location and Address of Joint Public Hearing	
Date	
Time	
Phone Number for Publication and Postcard	

VALUATION

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

Prior Valuation	$521,092,604
Current Valuation	$577,273,151

TAXATION

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

Prior Year Property Tax Request (Line 1)	$3,961,045.00
2025-2026 ACTUAL Property Tax Request (Line 7)	$4,755,340

[X] We are required to participate in the joint public hearing.

[ ] We are not required to participate in the joint public hearing.

Signature _____ Date 9/2/25

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

LAWRENCE PUBLIC SCHOOLS

TO: 411 EAST 2ND STREET
LAWRENCE NE 68957

TAXABLE VALUE LOCATED IN THE COUNTY OF WEBSTER

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]
LAWRENCE/NELSON	3	65-0005		55,518,885	466,148	50,047,508	0.93

** 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 TAMI SCHEUNEMAN, WEBSTER 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.

Tami Scheuneman — *(signature of county assessor)*

8/14/2025 — *(date)*

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

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

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

Assessor's Use Only

3,940,101 Pers Prior
4,303,254 Pers Value

46,107,407 Real Prior
51,215,631 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: LAWRENCE/NELSON 5 (65-0005)

TAXABLE VALUE LOCATED IN THE COUNTY OF ADAMS COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
LAWRENCE/NELSON 5 (SOCNTRLUF5) GENERAL	3	65-0005		$2,003,895	$0	$1,837,473	0.00000%
LAWRENCE/NELSON QUAL CAP (71-U5)	3	65-0005		$2,003,895	$0	$1,837,473	0.00000%
LAWRENCE/NELSON SINKING	3	65-0005		$2,003,895	$0	$1,837,473	0.00000%

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

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

Danielle Wahl

(signature of county assessor)

08/15/2025

(date)

CC: County Clerk, Adams County, NE County

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

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

Type text here

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

LAWRENCE/NELSON PUBLIC SCHOOL

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CLAY

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]
LAWRENCE/NELSON 5	3	65-0005		12,395,634	1,384,574	9,721,886	14.24

** 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 BRENDA HANSEN, CLAY 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.

Brenda Hansen
(signature of county assessor)

August 16, 2025
(date)

CC: County Clerk, CLAY 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

869,319 Pers Prior
2,253,893 Pers Value

8,852,567 Real Prior
10,141,741 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: LAWRENCE NELSON SCHOOL
JOSH LYNCH
850 NEVADA ST
NELSON NE 68961

TAXABLE VALUE LOCATED IN THE COUNTY OF NUCKOLLS

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
LAW/NEL 5 GENERAL	3	65-0005		507,354,737	1,817,470	459,485,737	0.40

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

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

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

Samantha Haba
(signature of county assessor)

8-14-2025
(date)

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

28,578,629 Pers Prior	430,907,108 Real Prior
27,571,302 Pers Value	479,783,435 Real Value

SEPTEMBER 22, 2025, PROCEEDINGS OF THE NUCKOLLS COUNTY PUBLIC HEARING

Pursuant to Neb.Rev.Stat.77-1633 a public hearing was held September 22, 2025, at 7:00 PM at the Nelson Community Center. Notice was published by the Superior Express and Lawrence/Nelson Gazzett.

Representatives for Nuckolls County were Commissioner Jerry Grove. Also, present County Clerk Miller, County Treasurer Sharp, County Assessor Haba, County Sheriff Baker, County Attorney Hodge, members of the Lawrence Nelson School Board and Administration and 35 public participants

Representatives for the Lawrence-Nelson Public School were Supertindent Josh Lynch, Board Member Phil Janda & Board Member Lance Williams.

County Clerk Miller Opened the hearing at 7:00 PM.

Commissioner Grove explained that every parcel in Nuckolls County received a pink post card on behalf of Nuckolls County. Grove went on to explain the slides in the handout which were last 3 years of valuation growth, levy authority, and last 10 years of levy buy down with the use of inheritance tax. The board opted to not by down the levy as much in 2025 to reserve inheritance tax funds for future expenses. With the new formula created with recent legislation and past buying down of the levy so that it did not reflect inflation is what caused the County to have to participate in the Joint Public Hearing. Sheriff Baker explained that the adding of 2 deputies was part of the increase in asking but it was something that has been discussed for the last couple of years. Asking 4 Sheriff Deputies to be on call 24 hours a day, 7 days a week is no longer a sustainable schedule to retain employees.

Nuckolls County Questions/Comments/Concerns.

7:40 PM

Lawrence-Nelson Superintendent Lynch explained the Lawrence-Nelson School's handouts which explained that the district's land valuation seen a good increase, but there were anticipated infrastructure needs that are anticipated and state funding cuts anticipated. The school's general fund request would decrease but the district would be adding to the Special Building Fund. Lynch went on to explain the district's student census data was trending in a positive direction and the district is seeing a sustainable future after the de-unification.

Lawrence-Nelson Public School Questions/Comments/Concerns.

Meeting adjourned at 8:15 PM.

Carrie Miller

By: Carrie Miller, County Clerk

NUCKOLLS COUNTY CLERK Seal NEBRASKA

Nuckolls County

Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 22, 2025 at 7:00 P.M at Nelson Community Center at 333 S Main, Nelson, Ne 68961.

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on September 5, 2025.
2. Publication in Hastings Tribune on September 16, 2025

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
Lawrence-Nelson School	Mr. Josh Lynch	$ 3,668,192	.7 %	$ 687,346.78
		$	%	$
		$	%	$
		$	%	$
		$	%	$

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented *(if applicable)*
Josh Lynch		L-N Superintendent
Phil Janda	2908 Road U, Lawrence, NE 68978	L-N School Board
Lance Williams	Nora	L-N School Board

Note: Address requirement may be waived to protect the security of the individual

_____34___ Total individuals who signed in to attend the Joint Public Hearing

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed.

Signed,

Carrie Miller

Nuckolls County Clerk (or designee)

NOTICE OF JOINT PUBLIC HEARING ON PROPOSED PROPERTY TAX INCREASES

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivisions will meet on the 22nd day of September 2025 at 7:00 p.m., at Nelson Community Center at 333 South Main, Nelson, NE 68961 for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivisions:

Nuckolls County and Lawrence-Nelson Public School

Said meetings are open to the public. Accommodations for the disabled are available upon request. Please contact the Nuckolls County Clerk at 402-225-4361 Ext. #2 at least 48 hours prior to the meeting if accommodations are required.

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

AFFP
2025 TAX REQUEST HEARING

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

September 16, 2025

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 16th day of September 2025.

Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2029

General Notary - State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2029

00014878 00107013

LAWRENCE-NELSON PUBLIC SCHOOL
850 NEVADA STREET
NELSON, NE 68961

Notice of Special Hearing To Set Final Tax Request

Lawrence-Nelson Public Schools (55-0005) in Nuckolls 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 22nd day of September 2025 at 7:00 o'clock PM, at Nelson Community Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	821,092,804	877,229,151	11%

2024-2025 Budget Information

Fund	2024-2025 Opening Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)
General Fund	6,515,328.00	3,055,398.00	0.374542	0.374761
Bond Fund(s) K - 12			0.000000	0.000000
Bond Fund(s) K - 8			0.000000	0.000000
Bond Fund(s) 9 - 12			0.000000	0.000000
Bond Fund			0.000000	0.000000
Special Building Fund	1,482,309.00		0.000000	0.000000
Qualified Capital Purpose Undertaking Fund K-12	349,432.00	85,657.00	0.012600	0.011374
Qualified Capital Purpose Undertaking Fund K-8			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund 9-12			0.000000	0.000000
Total	8,327,069.00	3,961,055.00	0.790142	0.686165

2025-2026 Budget Information

Fund	2025-2026 Opening Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Opening Budget
General Fund	7,021,921.00	4,144,444.00	0.472410	4%	8%
Bond Fund(s) K - 12			0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	#DIV/0!	0
Bond Fund			0.000000	#DIV/0!	0
Special Building Fund	1,417,325.00	546,259.00	0.059467	#DIV/0!	-3%
Qualified Capital Purpose Undertaking Fund K-12	260,656.00	85,657.00	0.011374	-10%	-27%
Qualified Capital Purpose Undertaking Fund K-8			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9-12			0.000000	#DIV/0!	0
Total	8,759,151.00	4,755,340.00	0.532785	-3%	5%

AFFP
NOTICE On Monday, September

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

September 16, 2025

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 16th day of September 2025.

Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2029

General Notary - State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2029

00014878 00107275

LAWRENCE-NELSON PUBLIC SCHOOL
850 NEVADA STREET
NELSON, NE 68961

NOTICE

On Monday, September 22, 2025, the Lawrence-Nelson School District will hold a Tax Request Hearing beginning at 7 p.m. This meeting will take place at the Nelson Community Center, Nelson, NE in conjunction with Nuckolls County Joint Public Hearing.

September 16, 2025 ZNEZ

Affidavit of Publication

THE NUCKOLLS COUNTY
LOCOMOTIVE-GAZETTE

402-225-2301
email: nclgnews@gmail.com

PO Box 256
Nelson, Neb. 68961

State of Nebraska }
Nuckolls County } ss.

William A. Blauvelt, being first duly sworn, deposes and says that he is the publisher of The Nuckolls County Locomotive-Gazette, a weekly newspaper of general circulation in Nuckolls County, Nebraska, printed in the English language in Nuckolls County, Nebraska; that the said paper has a bona fide circulation of more than three hundred copies weekly; that it has been published and circulated within the said county for more than 52 weeks prior to the first publication of the attached notice and that it has in every way complied with the statuatory requirement for a legal newspaper; that the annexed notice was published in

said newspaper for 1 consecutive weeks, the first publication being made on the 18th day of Sept, 2025 and the last publication being the _____ day of _____, 20____.

Publisher's Fee: $ #85.00

W A Blauvelt

Subscribed and sworn to before me on this 18th day of Sept, 2025

Reta I. Boswell

Notary Public

GENERAL NOTARY - State of Nebraska
RETA I BOSWELL
My Comm. Exp. July 26, 2029

(First Published September 11, 2025 in The Nuckolls County Locomotive Gazette)

Notice of Joint Public Hearing on Proposed Property Tax Increases

Public notice is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 77-1633, that a representative of the following political subdivisions will meet on the 22nd day of September 2025 at 7:00 p.m., at Nelson Community Center at 333 South Main, Nelson, NE 68961 for the purpose of conducting a joint public hearing to obtain public input on property tax increases proposed by the subdivisions:

Nuckolls County and Lawrence-Nelson Public School

Said meetings are open to the public. Accommodations for the disabled are available upon request. Please contact the Nuckolls County Clerk at 402-225-4361 Ext. No. 2 at least 48 hours prior to the meeting if accommodations are required.

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

ZNEZ 37-1c

Affidavit of Publication

THE NUCKOLLS COUNTY
LOCOMOTIVE-GAZETTE

402-225-2301
email: nclgnews@gmail.com

PO Box 256
Nelson, Neb. 68961

State of Nebraska }
Nuckolls County } ss.

William A. Blauvelt, being first duly sworn, deposes and says that he is the publisher of The Nuckolls County Locomotive-Gazette, a weekly newspaper of general circulation in Nuckolls County, Nebraska, printed in the English language in Nuckolls County, Nebraska; that the said paper has a bona fide circulation of more than three hundred copies weekly; that it has been published and circulated within the said county for more than 52 weeks prior to the first publication of the attached notice and that it has in every way complied with the statuatory requirement for a legal newspaper; that the annexed notice was published in

said newspaper for 1 consecutive weeks, the first publication being made on the 11th day of Sept, 20 25 and the last publication being the _____ day of _____, 20_____.

Publisher's Fee: $ # 19.64

W A Blauvelt

Subscribed and sworn to before me on this 11th day of Sept, 20 25

Reta I. Boswell
Notary Public

GENERAL NOTARY - State of Nebraska
RETA I BOSWELL
My Comm. Exp. July 26, 2029

#19764 (2.22)

Lawrence-Nelson Public School
Board of Education Minutes
Wednesday, August 27, 2025
Nelson Middle/High School, 850 S Nevada, Nelson, NE 68961

Meeting published in the Hastings Tribune on August 21, 2025.

The Lawrence-Nelson Board of Education met in session on Wednesday, August 27, 2025 at Nelson Middle/High School, 850 S Nevada, Nelson, NE 68961.

Meeting called to order at 7:03 p.m.

Move that the Lawrence-Nelson Board of Education approve the Resolution to increase the district's Property Tax Request base growth percentage by up to an additional seven percent or other maximum amount as permitted by law. This motion, made by David Theer and seconded by Philip Janda, Carried 6-0

Meeting adjourned at 8:22 p.m.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$	4,141,414.00
Bond Fund:	$	-
Special Building Fund:	$	548,269.00
Qualified Capital Purpose Undertaking Fund:	$	65,657.00

2. The total assessed value of property differs from last year's total assessed value by 10.78 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 0.686165 per $100 of assessed value.

4. Lawrence-Nelson Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.82376 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Lawrence-Nelson Public Schools will increase (decrease) last year's budget by 6.25 percent.

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

Motion by Ryan Schroer, seconded by David Theer to adopt Resolution #_____.

Voting yes were:	Voting no were:
Alicia Kucera	
Ryan Schroer	
David Theer	
Lance Williams	

Dated this 24th day of September, 2025

AFFP
NOTICE On Wednesday, Septemb

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

September 16, 2025

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 16th day of September 2025.

Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2029

General Notary - State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2029

00014878 00107276

LAWRENCE-NELSON PUBLIC SCHOOL
850 NEVADA STREET
NELSON, NE 68961

NOTICE

On Wednesday, September 24, 2025, the Lawrence-Nelson Board of Education will hold a Budget Hearing beginning at 7 p.m. Immediately following the Budget Hearing, the Board of Education will hold a Special Board Meeting to adopt the budget. The meeting will take place at the Lawrence-Nelson Elementary School, Lawrence, NE.

September 16, 2025 ZNEZ

AFFP

2025 BUDGET HEARING NOTICE

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

September 16, 2025

That said newspaper was regularly issued and circulated on those dates.

SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 16th day of September 2025.

Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2029

General Notary - State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2029

00014878 00107012

LAWRENCE-NELSON PUBLIC SCHOOL
850 NEVADA STREET
NELSON, NE 68961

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Lawrence-Nelson Public Schools (65-0005) in Nuckolls 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 24th day of September, 2025 at 7:00 o'clock, P.M., at Lawrence-Nelson Elementary 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)	Necessity Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Principal and Real Property Tax Requirement (7)
General	$ -	$ 5,826,381.00	$ 7,021,921.00	$ 204,404.00	$ 3,126,325.00	$ 4,141,414.00
Depreciation	$ -	$ 234,698.00	$ 347,535.88	$	$ 347,535.88	$
Employee Benefit	$ -	$ -	$ 2,000.00	$ -	$ 2,000.00	$
Contingency	$ -	$ -	$ -	$ -	$ -	$
Activities	$ -	$ 225,000.00	$ 400,000.00	$ -	$ 400,000.00	$
School Nutrition	$ -	$ 259,000.00	$ 350,000.00	$ -	$ 350,000.00	$
Bond	$ -	$ -	$ -	$ -	$ -	$
Special Building	$ -	$ 147,500.00	$ 1,417,325.00		$ 874,539.00	$ 548,265.00
Qualified Capital Purpose Undertaking	$ -	$ 1,105.00	$ 280,905.00	$ -	$ 225,905.00	$ 65,657.00
Cooperative Student Fee	$ -	$ 117,285.00	$ 200,000.00	$ -	$ 200,000.00	$
	$ -	$ -	$ -	$ -	$ -	$
TOTALS	$ -	$ 6,809,969.00	$ 10,029,686.88	$ 204,404.00	$ 5,526,304.88	$ 4,755,340.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ -	$ 4,755,340.00	$ 4,755,340.00

Affidavit of Publication

THE NUCKOLLS COUNTY
LOCOMOTIVE-GAZETTE

402-225-2301
email: nclgnews@gmail.com

PO Box 256
Nelson, Neb. 68961

State of Nebraska }
Nuckolls County } ss.

William A. Blauvelt, being first duly sworn, deposes and says that he is the publisher of The Nuckolls County Locomotive-Gazette, a weekly newspaper of general circulation in Nuckolls County, Nebraska, printed in the English language in Nuckolls County, Nebraska; that the said paper has a bona fide circulation of more than three hundred copies weekly; that it has been published and circulated within the said county for more than 52 weeks prior to the first publication of the attached notice and that it has in every way complied with the statuatory requirement for a legal newspaper; that the annexed notice was published in

said newspaper for 1 consecutive weeks, the first publication being made on the 18th day of Sept, 2025 and the last publication being the _____ day of _____, 20____.

Publisher's Fee: $ #102.00

W A Blauvelt

Subscribed and sworn to before me on this 18th day of Sept, 2025

Reta I. Boswell
Notary Public

GENERAL NOTARY - State of Nebraska
RETA I BOSWELL
My Comm. Exp. July 26, 2029

Lawrence-Nelson Public School
Board of Education Minutes
Wednesday, September 24, 2025
Lawrence Elementary School, 411 E 2nd Street, Lawrence, NE 68957

Meeting published in the Hastings Tribune on September 16, 2025.

The Lawrence-Nelson Board of Education met in session on Wednesday, September 24, 2025 at Lawrence-Nelson Elementary School, 411 E 2nd Street, Lawrence, NE 68957.

Beginning at 7:05 p.m. a Public Hearing was held related to the 2025-2026 proposed budget. There was no public participation.

The regular board meeting was called to order at 7:05 p.m.

Move that the Lawrence-Nelson Board of Education excuse absent board members, Philip Janda and Brian Herbek. This motion, made by Ryan Schroer and seconded by David Theer, Carried 4-0.

Move that the Lawrence-Nelson Board of Education adopt the proposed budget for the 2025-2026 school year. This motion, made by Ryan Schroer and seconded by David Theer, Carried 4-0.

Meeting adjourned at 7:16 p.m.

District Number: 65-0005-000
District Name: LAWRENCE - NELSON PUBLIC SCHOOLS
District Phone: (402)756-7013

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

Checklist

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:

File (click file name to view)	Upload DateTime
25-26 Budget Docs.pdf (UploadFile_DisplayFile.aspx?ID=26520)	9/29/2025 8:02:53 AM

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

Certified Budget Authority	A-101	5,393,420
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	5,393,420
Total Allowable Budget Authority	A-780	5,393,420

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

2025/26 General Fund Budget of Disbursements & Transfers	B-100	7,020,420
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,627,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,393,420
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	0
2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2025/26 Unused Budget Authority	B-170	0

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

Additional Budget Authority Approved by Patron

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	3,159,189
2025/26 General Fund Necessary Cash Reserve	C-300	204,404
2025/26 Depreciation Fund Total Requirements	C-310	347,536
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	551,940

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	577,273,151

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	4,689,683
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	362,177
Enter the amount approved by the School Board.	D-140	362,177
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	5,051,860
2025/26 Property Tax Request General Fund	D-210	4,141,414
2025/26 Property Tax Request Special Building Fund	D-220	548,269
2025/26 Total Property Tax Request	D-230	4,689,683
2025/26 Unused Property Tax Request Authority	D-240	362,177
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	492,821

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