2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 24-0001 **Class #: III**

Lexington Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Dawson 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	$ -	$ 12,702,133.76	$ 12,702,133.76
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 767,621.00	$ 767,621.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 13,469,754.76	$ 13,469,754.76

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) $ 1,535,228,546

*(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 # 24-0001
Lexington 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	10,188,730.94	47,710,462.94	12,575,112.76	60,285,575.70	5,800,000.00	54,485,575.70	60,285,575.70	-	60,285,575.70
Depreciation	4,179,289.13	6,329,289.13		6,329,289.13			6,329,289.13		6,329,289.13
Employee Benefit	94,091.98	144,091.98		144,091.98			144,091.98	-	144,091.98
Contingency	-	-		-			-		-
Activities	969,457.95	1,869,457.95		1,869,457.95			1,869,457.95	-	1,869,457.95
School Nutrition	863,389.11	3,430,389.11		3,430,389.11			3,430,389.11	-	3,430,389.11
Bond	-	-	-	-			-	-	-
Special Building	1,536,892.39	1,540,342.39	759,945.00	2,300,287.39			2,300,287.39		2,300,287.39
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	632,639.49	767,639.49		767,639.49			767,639.49	-	767,639.49
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	18,464,490.99	61,791,672.99	13,335,057.76	75,126,730.75	5,800,000.00	54,485,575.70	75,126,730.75	-	75,126,730.75

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)	12,575,112.76	-	759,945.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	127,021.00	-	7,676.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	12,702,133.76	-	767,621.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 26,948,932.00	$ 900,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
2,900,000.00	-	150,000.00	-

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	11,367,044.00	55,024,420.80	6,362,704.82	61,387,125.62	5,723,956.84	45,474,437.84	51,198,394.68	10,188,730.94
Depreciation	2,785,852.00	4,996,844.29		4,996,844.29			817,555.16	4,179,289.13
Employee Benefit	88,960.00	168,208.73		168,208.73			74,116.75	94,091.98
Contingency	-	-		-			-	-
Activities	868,211.00	1,717,872.92		1,717,872.92			748,414.97	969,457.95
School Nutrition	1,139,136.00	3,609,175.58		3,609,175.58			2,745,786.47	863,389.11
Bond	-	-	-	-			-	-
Special Building	470,482.00	1,227,119.89	353,406.00	1,580,525.89			43,633.50	1,536,892.39
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	576,885.00	710,360.00		710,360.00			77,720.51	632,639.49
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	17,296,570.00	67,454,002.21	6,716,110.82	74,170,113.03	5,723,956.84	45,474,437.84	55,705,622.04	18,464,490.99

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

MOTOR VEHICLE TAXES	
$	884,653.66

County-District # 24-0001

Lexington 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	11,034,181.00	46,349,584.00	10,507,552.00	56,857,136.00	5,307,432.00	40,182,660.00	45,490,092.00	11,367,044.00
Depreciation	1,323,336.00	3,324,059.00		3,324,059.00			538,207.00	2,785,852.00
Employee Benefit	91,309.00	194,125.00		194,125.00			105,165.00	88,960.00
Contingency	-	-		-			-	-
Activities	821,814.00	1,712,786.00		1,712,786.00			844,575.00	868,211.00
School Lunch	1,441,371.00	4,200,605.00		4,200,605.00			3,061,469.00	1,139,136.00
Bond	-	-	-	-			-	-
Special Building	(135,780.00)	1,239,018.00	543,414.00	1,782,432.00			1,311,950.00	470,482.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	504,442.00	649,592.00		649,592.00			72,707.00	576,885.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 15,080,673.00	57,669,769.00	11,050,966.00	68,720,735.00	5,307,432.00	40,182,660.00	51,424,165.00	17,296,570.00

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

MOTOR VEHICLE TAXES
$ 940,302.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Lexington Public Schools**
ADDRESS	**PO Box 890**
CITY & ZIP CODE	**Lexington, NE 68850**
TELEPHONE	**308-324-4681**
WEBSITE	**www.lexschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Garth Mins	John Hakonson	Andrew Welch
TITLE /FIRM NAME	Chairperson	Superintendent	Finance Director
TELEPHONE	308-324-4681	308-324-1201	308-324-1202
EMAIL ADDRESS		john.hakonson@lexschools.org	drew.welch@lexschools.org

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

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

Lexington Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 13,036,928.73
*(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

18,260,638.00	/	1,382,692,384.00	=	1.32 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.32 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 432,826.03

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 13,469,754.76**
(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) $ 13,469,754.76
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

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

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Lexington Public Schools — SUBDIVISION NAME

Dawson — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Lexington Community Facilities Agency, City of Lexington, NE	July 1, 2024 to June 30, 2025	Construction, rehabilitation and joint use of facilities.
Nebraska Association of School Boards	July 1, 2024 to June 30, 2025	Medicaid Administration
Central Community College	July 1, 2024 to June 30, 2025	Dual Credit course offerings
City of Lexington, NE	July 1, 2024 to June 30, 2025	School Resource Officers

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 24-0001

Lexington 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**	$ 890,611.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 890,611.00

Lexington 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	12,702,133.76	-	767,621.00	-
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)	12,702,133.76	-	767,621.00	-
14	Assessed Valuation	1,535,228,546	1,535,228,546	1,535,228,546	1,535,228,546
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.827377	0.000000	0.050000	0.000000
16	Total Levy for Compliance	0.877377			

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	$ 12,702,133.76	$ 1,535,228,546	0.827377
Special Building Fund	$ 767,621.00	$ 1,535,228,546	0.050000
Bond Fund	$ -	$ 1,535,228,546	0.000000
Bond Fund	$ -	$ 1,535,228,546	0.000000
Bond Fund	$ -	$ 1,535,228,546	0.000000
QCPUF Fund	$ -	$ 1,535,228,546	0.000000
QCPUF Fund	$ -	$ 1,535,228,546	0.000000
	$ -	$ 1,535,228,546	0.000000
	$ -	$ 1,535,228,546	0.000000
	$ -	$ 1,535,228,546	0.000000
	$ -	$ 1,535,228,546	0.000000
	$ -	$ 1,535,228,546	0.000000
	$ -	$ 1,535,228,546	0.000000
Total	$ 13,469,754.76		$ 0.877377

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract John Hakonson

Notice is hereby given that _the Board of Education of Lexington Public_Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _March 13_, 20_25_ at _7:00 pm at the _City Council Chambers, 406 E. 7th Street_ in __Lexington__, 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	$ 232,765.00	$ 232,765.00	**$ 465,530.00**
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)*	$ 29,927.00	$ 29,927.00	$ 59,854.00
• *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*	$ 37,285.00	$ 37,285.00	$ 74,570.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,000.00	$ 1,000.00	$ 2,000.00
• *Cell Phone/Internet reimbursement*	$ 900.00	$ 900.00	$ 1,800.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*	$ 1,000.00	$ 1,000.00	$ 2,000.00
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 302,877.00**	**$ 302,877.00**	**$ 605,754.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. __0001__

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

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

General Fund:	$	12,702,133.76
Bond Fund:	$	-
Special Building Fund:	$	767,621.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 11.03 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 0.849185 per $100 of assessed value.

4. Lexington Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.877377 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Lexington Public Schools will increase (decrease) last year's budget by 3.73 percent.

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

Motion by __Maloley___, seconded by ___Benjamin___ to adopt Resolution #__0001____.

Voting yes were:	Voting no were:
Steinberger	
Reyes	
Reutlinger	
Maloley	
Benjamin	
Mins	

Dated this ___15th___ day of _____September_____, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Lexington Public Schools (24-0001) in Dawson 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 15th day of September, 2025 at 7:00 o'clock, P.M., at Lexington City Council Chambers 406 E. 7th Street Lexington, NE 68850 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	$ 45,490,092.00	$ 51,198,394.68	$ 60,285,575.70	$ -	$ 47,710,462.94	$ 12,702,133.76
Depreciation	$ 538,207.00	$ 817,555.16	$ 6,329,289.13		$ 6,329,289.13	
Employee Benefit	$ 105,165.00	$ 74,116.75	$ 144,091.98	$ -	$ 144,091.98	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 844,575.00	$ 748,414.97	$ 1,869,457.95	$ -	$ 1,869,457.95	
School Nutrition	$ 3,061,469.00	$ 2,745,786.47	$ 3,430,389.11	$ -	$ 3,430,389.11	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 1,311,950.00	$ 43,633.50	$ 2,300,287.39		$ 1,540,342.39	$ 767,621.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ 72,707.00	$ 77,720.51	$ 767,639.49	$ -	$ 767,639.49	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 51,424,165.00	$ 55,705,622.04	$ 75,126,730.75	$ -	$ 61,791,672.99	$ 13,469,754.76

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 13,469,754.76	$ 13,469,754.76

Notice of Special Hearing To Set Final Tax Request

Lexington Public Schools (24-0001) in Dawson 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 15th day of, September 2025 at 7:05 o'clock P.M., at Lexington City Council Chambers 406 E. 7th Street Lexington, NE 68850 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	1,382,692,384	1,535,228,546	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 (2024-2025 Request **Divided By** 2025 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	59,797,686.48	12,345,585.73	0.892866	0.804153	60,285,575.70	12,702,133.76	0.827377	-7%	1%
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	1,628,115.57	691,343.00	0.050000	0.045032	2,300,287.39	767,621.00	0.050000	0%	41%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	61,425,802.05	13,036,928.73	0.942865	0.849185	62,585,863.09	13,469,754.76	0.877377	-7%	2%

*** Proof of Publication ***

Newspaper: LEXINGTON CLIPPER-HERALD

STATE OF NEBRASKA
County of Platte) SS.

LEXINGTON PUBLIC SCHOOLS
PO BOX 890
LEXINGTON NE 68850

ORDER NUMBER: 1262689

The undersigned, being first duly sworn on oath, says that he/she is employed by the LEXINGTON CLIPPER-HERALD, a legal newspaper printed and published in Lexington, in Dawson County, Nebraska, and of general circulation in Dawson County, Nebraska, and as such has charge of the records and files of the LEXINGTON CLIPPER-HERALD, and affiant knows of his/her own personal knowledge that said newspaper has a bonafide circulation of more than 300 copies of each issue, has been published at Lexington, Nebraska, for more than 52 weeks successively prior to the first publication of the annexed printed notice, and is a legal newspaper under the statutes of the State of Nebraska; that the annexed printed notice was published on the dates listed below.

Section: Main

Category: 0099 LEGALS

PUBLISHED ON: 09/09/2025

TOTAL AD COST: $170.24

FILED ON: 09/09/2025

Subscribed and sworn to before me on this 16th day of Sept, 2025

Michelle L Greeley Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L. GREELEY
My Comm. Exp. June 7, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Lexington Public Schools (24-0001) in Dawson 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 15th day of September, 2025 at 7:00 o'clock, P.M., at Lexington City Council Chambers 406 E. 7th Street Lexington, NE 68850 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	$ 45,490,092.00	$ 51,198,394.68	$ 60,285,575.70	$ -	$ 47,710,462.94	$ 12,702,133.76
Depreciation	$ 538,207.00	$ 817,555.16	$ 6,329, 289.13		$ 6,329, 289.13	
Employee Benefit	$ 105,165.00	$ 74,116.75	$ 144,091.98	$ -	$ 144,091.98	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 844,575.00	$ 748,414.97	$ 1,869,457.95	$ -	$ 1,869,457.95	
School Nutrition	$ 3,061,469.00	$ 2,745,786.47	$ 3,430,389.11	$ -	$ 3,430,389.11	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 1,311,950.00	$ 43,633.50	$ 2,300,287.39		$ 1,540,342.39	$ 767,621.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ 72,707.00	$ 77,720.51	$ 767,639.49	$ -	$ 767,639.49	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 51,424,165.00	$ 55,705,622.04	$ 75,126,730.75	$ -	$ 61,791,672.99	$ 13,469,754.76

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 13,469,754.76	$ 13,469,754.76

Notice of Special Hearing To Set Final Tax Request

Lexington Public Schools (24-0001) in Dawson 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 15th day of, September 2025 at 7:05 o'clock P.M., at Lexington City Council Chambers 406 E. 7th Street Lexington, NE 68850 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	1,382,692,384	1,535,228,546	11%

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2024-2025 Request **Divided By** 2025 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	59,797,686.48	12,345,585.73	0.892866	0.804153	60,285,575.70	12,702,133.76	0.827377	-7%	1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000		0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000		0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000		0
Bond Fund_____			0.000000	0.000000			0.000000		0
Special Building Fund	1,628,115.57	691,343.00	0.050000	0.045032	2,300,287.39	767,621.00	0.050000	0%	41%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000		0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000		0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000		0
Total	61,425,802.05	13,036,928.73	0.942865	0.849185	62,585,863.09	13,469,754.76	0.877377	-7%	2%

September 9, 2025 ZNEZ

Docusign Envelope ID: 72E060CA-44AA-44C9-8154-DCE90E2841E3

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

WHEREAS, the Board of Education ("Board") for **Dawson County School District 24-0001**, commonly known as **Lexington Public Schools** (the "School District"), is planning the School District's annual budget for the 2025–2026 school year; and

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

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

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

Said Resolution was adopted by the Board of Education by a vote of 6 to 0 on the 15th day of September, 2025.

Signed by:

President of the Board of Education

ATTEST:

Signed by:
Larry Steinberger

Secretary of the Board of Education

*** Proof of Publication ***

State of Nebraska)
County of Dawson) SS.

KERI FAGOT
PO BOX 890
LEXINGTON, NE 68850

ORDER NUMBER 1261858

NOTICE OF BOARD MEETING
LB 243 NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE

The Dawson County School District 1 (aka Lexington Public Schools) Board of Education will meet on September 15, 2025, at 7:06 p.m. in the Lexington City Council Chambers at 406 East 7th Street in Lexington, Nebraska. Among other topics to be discussed, pursuant to LB 243 (2023), the Board will vote on whether to increase the school district's base growth percentage by up to six percent (6%). A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office located at 300 S. Washington St., Lexington, NE, during normal business hours.
August 30, 2025 ZNEZ

The undersigned, being first duly sworn on oath, says that he/she is employed by The LEXINGTON CLIPPER-HERALD, a newspaper published in Lexington, Nebraska, and personally knows that said newspaper is a legal twice weekly newspaper under the statutes of the state of Nebraska, having a bonafide circulation of over three hundred copies, has published in said county for more than fifty-two successive weeks prior to the first publication of the attached printed notice and is published in said office maintained in the city of Lexington, in said county, which said notice has been printed hereto and published on the dates listed below.

Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 08/30/2025

TOTAL AD COST: 13.60
FILED ON: 9/4/2025

Subscribed and sworn to before me on this 4th day of Sept, 2025

Michelle L Greeley
Notary Public

GENERAL NOTARY - State of Nebraska
MICHELLE L. GREELEY
My Comm Exp. June 7, 2028

Fee: $ _____
For court information only. (This is not an invoice. Please pay from statement/invoice when billed.)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: LEXINGTON PUBLIC SCHOOLS
C/O BUSINESS MANAGER
P O BOX 890
LEXINGTON NE 68850

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWSON

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]
SCHOOL LEXINGTON #1	3	24-0001	0	1,476,711,828	17,773,392	1,333,702,924	1.33

** 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 NIC VANCURA, DAWSON 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.

Nicholas VanCura
(signature of county assessor)

AUG 18 2025
(date)

DAWSON COUNTY ASSESSOR OFFICIAL SEAL NICHOLAS VANCURA

CC: County Clerk, DAWSON 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

94,000,014 Pers Prior
91,853,834 Pers Value
1,239,702,910 Real Prior
1,384,857,994 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: LEXINGTON PUBLIC SCHOOLS
SUPERINTENDENT
P.O. BOX 890
LEXINGTON NE 68850-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF GOSPER

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]
LEXINGTON 1	3	24-0001		58,516,718	487,246	48,989,460	0.99

** 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 PAM BOGLE, GOSPER 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.

Pam Bogle
(signature of county assessor)

GOSPER COUNTY COUNTY ASSESSOR OFFICIAL SEAL ELWOOD, NE

8/14/25
(date)

CC: County Clerk, GOSPER 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

2,231,881 Pers Prior
2,696,929 Pers Value

46,757,579 Real Prior
55,819,789 Real Value

Board of Education Regular Meeting

Monday, September 15, 2025 7:06 PM
Lexington City Council Chambers, 406 E. 7th St., Lexington, NE 68850

Cindy Benjamin:	Present
Travis Maloley:	Present
Garth Mins:	Present
Roger Reutlinger:	Present
Sandra Reyes:	Present
Larry Steinberger:	Present

1. **CALL TO ORDER AND NOTICE OF MEETING**

2. **FLAG SALUTE**

3. **OPEN MEETINGS ACT**

4. **ROLL CALL**

5. **EXCUSE ABSENT BOARD MEMBERS**

6. **PUBLIC COMMENTS**

7. **CONSENT AGENDA**

Action(s):
Motion to approve the consent agenda. Passed with a motion by Cindy Benjamin and a second by Roger Reutlinger.

Voting Detail:

Cindy Benjamin:	Yea
Travis Maloley:	Yea
Garth Mins:	Yea
Roger Reutlinger:	Yea
Sandra Reyes:	Yea
Larry Steinberger:	Yea

Voting Summary: Yea: 6, Nay: 0

7.1. Approve Minutes

7.2. Approve Payment of Invoices

7.3. Approve Financial Reports

7.4. Personnel Actions

7.4.1. Approve Resignations

7.4.1.1. Robin Einspahr - Early Childhood Coordinator - Effective at end of school year.

7.4.2. Approve Employment Contracts

7.4.2.1. Julie Myers - Morton Instructional Coach

8. **LEGISLATIVE & FINANCE**

8.1. Discuss, consider, and take all necessary action to adopt a resolution increasing the school district's base growth percentage by up to six percent (6%).

Action(s):
Motion to approve resolution as presented. Passed with a motion by Travis Maloley and a second by Cindy Benjamin.
Voting Detail:

Cindy Benjamin:	Yea
Travis Maloley:	Yea
Garth Mins:	Yea
Roger Reutlinger:	Yea
Sandra Reyes:	Yea
Larry Steinberger:	Yea

Voting Summary: Yea: 6, Nay: 0

8.2. Consider approval of the 2025-2026 school district budget.
Action(s):
Motion to approve the 2025-2026 district budget as presented. Passed with a motion by Travis Maloley and a second by Cindy Benjamin.
Voting Detail:

Cindy Benjamin:	Yea
Travis Maloley:	Yea
Garth Mins:	Yea
Roger Reutlinger:	Yea
Sandra Reyes:	Yea
Larry Steinberger:	Yea

Voting Summary: Yea: 6, Nay: 0

8.3. Consider approval of 2025-2026 property tax request resolution.
Action(s):
Motion to approve the 2025-2026 property tax request resolution No. 0001 as presented. Passed with a motion by Travis Maloley and a second by Cindy Benjamin.
Voting Detail:

Cindy Benjamin:	Yea
Travis Maloley:	Yea
Garth Mins:	Yea
Roger Reutlinger:	Yea
Sandra Reyes:	Yea
Larry Steinberger:	Yea

Voting Summary: Yea: 6, Nay: 0

9. **POLICY & TRANSPORTATION**

9.1. Consider purchase of vehicles.
Action(s):

Motion to approve purchase of four Ford Expeditions from Platte Valley Auto Mart in the amount of $62,012.00 per vehicle, as presented. Passed with a motion by Travis Maloley and a second by Sandra Reyes.

Voting Detail:

Cindy Benjamin:	Yea
Travis Maloley:	Yea
Garth Mins:	Yea
Roger Reutlinger:	Yea
Sandra Reyes:	Yea
Larry Steinberger:	Yea

Voting Summary: Yea: 6, Nay: 0

10. **OTHER**

10.1. Consider revision to district calendar.

Action(s):

Motion to dismiss LHS at 11 AM on May 5 for hosting of conference track meet. Passed with a motion by Larry Steinberger and a second by Cindy Benjamin.

Voting Detail:

Cindy Benjamin:	Yea
Travis Maloley:	Yea
Garth Mins:	Yea
Roger Reutlinger:	Yea
Sandra Reyes:	Yea
Larry Steinberger:	Yea

Voting Summary: Yea: 6, Nay: 0

11. **REPORTS**

11.1. Principals, Administrators, and Directors

11.1.1. LHS Principal Eric Bell: LHS partnerships and efforts to support college attendance.

11.1.2. Morton Principal Nikki Edeal: Fridays with Friends and start of school year update.

11.1.3. LMS Principal Scott West: LMS activities participation and KSB School Law student presentation on digital citizenship.

11.2. Superintendent

11.2.1. 2025-2026 district enrollment and teaching assignments and loads.

11.2.2. The NASB/NCSA Nebraska State Education Conference will be held from November 19-21, 2025 at the CHI Health Conference Center in Omaha. Cristina is again taking care of registrations if you'd like to attend this year.

12. **DISCUSS, CONSIDER, CONDUCT A STRATEGY SESSION, AND TAKE ACTION WITH RESPECT TO POSSIBLE REAL ESTATE ACQUISITION, AND TO PROVIDE NEGOTIATING GUIDANCE TO SUPERINTENDENT AND LEGAL COUNSEL**

REGARDING THE SAME (CLOSED SESSION POSSIBLE)
Action(s):
Motion for board to enter closed session to discuss the proposed purchase price and the terms of any purchase agreement and to give negotiating guidance to the superintendent or designee because it is in the public interest to do so (7:37 PM). Passed with a motion by Larry Steinberger and a second by Travis Maloley.
Voting Detail:

Cindy Benjamin:	Yea
Travis Maloley:	Yea
Garth Mins:	Yea
Roger Reutlinger:	Yea
Sandra Reyes:	Yea
Larry Steinberger:	Yea

Voting Summary: Yea: 6, Nay: 0
Motion to return to open session (7:48 PM). Passed with a motion by Cindy Benjamin and a second by Travis Maloley.
Voting Detail:

Cindy Benjamin:	Yea
Travis Maloley:	Yea
Garth Mins:	Yea
Roger Reutlinger:	Yea
Sandra Reyes:	Yea
Larry Steinberger:	Yea

Voting Summary: Yea: 6, Nay: 0

13. **Meeting adjourned at 7:48 PM.**

_____
Board Secretary

District Number: 24-0001-000
District Name: LEXINGTON PUBLIC SCHOOLS
District Phone: (308)324-4681

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	50,948,220
Access to Prior Year's Unused Budget Authority [Maximum Amount: $44,843]	A-355	44,843
Total Adjusted Budget Authority	A-361	50,993,063
Total Allowable Budget Authority	A-780	50,993,063

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

2025/26 General Fund Budget of Disbursements & Transfers	B-100	60,285,576
2025/26 Special Grant Funds List	B-110	3,236,853
2025/26 Special Education Budget of Disbursements & Transfers	B-120	5,800,000
2025/26 General Fund Lid Exclusions	B-130	890,611
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	50,358,112
2025/26 Unused Budget Authority	B-150	634,951

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	44,843

2025/26 General Fund Expenditure Growth	B-162	44,843
Adjusted Unused Budget Authority	B-165	0
2025/26 Unused Budget Authority	B-170	634,951
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	634,951

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	21,099,952
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	6,329,289
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	6,329,289

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	1,535,228,546

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	16,434,913
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	2,636,568
Enter the amount approved by the School Board.	D-140	2,636,568
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	19,071,481

2025/26 Property Tax Request General Fund	D-210	12,702,134
2025/26 Property Tax Request Special Building Fund	D-220	767,621
2025/26 Total Property Tax Request	D-230	13,469,755
2025/26 Unused Property Tax Request Authority	D-240	5,601,726

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	1,792,474

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: 24-0001-000
District Name: LEXINGTON PUBLIC SCHOOLS
District Phone: (308)324-4681

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	3,236,853

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

Print Grants

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

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	33,555
Career and Technical Eduation Grants (State)	1.157	15,785
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	251,450
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	10,000
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	1,288,705
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	92,476
ESEA Title III Grants - Immigrant Education Grants	1.235	23,983
ESEA Title III Grants – Language Instruction for English Learners	1.24	129,571
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	82,018
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	18,000
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	695,310
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	64,000
Medicaid in Public Schools (MIPS)	1.365	185,000
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0

Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	347,000
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