2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 59-0001 Class #: V

Madison Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Madison 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	$ -	$ 6,681,193.00	$ 6,681,193.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 207,071.00		$ 207,071.00
Special Building Fund	$ -	$ 1,313,131.00	$ 1,313,131.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 207,071.00	$ 7,994,324.00	$ 8,201,395.00

Outstanding Bonded Indebtedness as of September 1, 2025

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

$ 2,984,302.00	Principal
$ 484,666.00	Interest
$ 3,468,968.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,147,701,007

*(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 # 59-0001
Madison Public Schools

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	4,536,234.00	7,707,831.00	6,614,381.00	14,322,212.00	2,450,000.00	10,352,668.00	12,802,668.00	1,519,544.00	14,322,212.00
Depreciation	568,176.00	568,176.00		568,176.00			568,176.00		568,176.00
Employee Benefit	15,881.00	50,000.00		50,000.00			50,000.00	-	50,000.00
Contingency	-	-		-			-		-
Activities	156,905.00	296,905.00		296,905.00			296,905.00	-	296,905.00
School Nutrition	105,224.00	805,224.00		805,224.00			805,224.00	-	805,224.00
Bond	228,115.00	228,115.00	205,000.00	433,115.00			433,115.00	-	433,115.00
Special Building	2,391,087.00	2,391,087.00	1,300,000.00	3,691,087.00			3,691,087.00		3,691,087.00
Qualified Capital Purpose Undertaking	618,528.00	618,528.00	-	618,528.00			618,528.00	-	618,528.00
Cooperative	-	-		-			-	-	-
Student Fee	6,426.00	6,426.00		6,426.00			6,426.00	-	6,426.00
				-					-
TOTAL ALL FUNDS	8,626,576.00	12,672,292.00	8,119,381.00	20,791,673.00	2,450,000.00	10,352,668.00	19,272,129.00	1,519,544.00	20,791,673.00

PERSONAL AND REAL PROPERTY TAX RECAP

	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	6,614,381.00	205,000.00	1,300,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	66,812.00	2,071.00	13,131.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,681,193.00	207,071.00	1,313,131.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 912,597.00	$ 300,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025

1,146,118.00	35,001.00	200,000.00	-

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	3,357,675.00	6,714,686.00	7,609,240.00	14,323,926.00	1,833,573.00	7,954,119.00	9,787,692.00	4,536,234.00
Depreciation	391,467.00	650,587.00		650,587.00			82,411.00	568,176.00
Employee Benefit	14,275.00	56,421.00		56,421.00			40,540.00	15,881.00
Contingency	-	-		-			-	-
Activities	203,596.00	353,596.00		353,596.00			196,691.00	156,905.00
School Nutrition	222,519.00	609,791.00		609,791.00			504,567.00	105,224.00
Bond	282,512.00	282,512.00	153,232.00	435,744.00			207,629.00	228,115.00
Special Building	2,317,355.00	2,317,355.00	1,288,085.00	3,605,440.00			1,214,353.00	2,391,087.00
Qualified Capital Purpose Undertaking	596,611.00	596,611.00	65,142.00	661,753.00			43,225.00	618,528.00
Cooperative	-	-		-			-	-
Student Fee	6,596.00	13,826.00		13,826.00			7,400.00	6,426.00
				-				-
TOTAL ALL FUNDS	7,392,606.00	11,595,385.00	9,115,699.00	20,711,084.00	1,833,573.00	7,954,119.00	12,084,508.00	8,626,576.00

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

MOTOR VEHICLE TAXES
$ -

County-District # 59-0001

Madison 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	3,203,792.00	7,069,383.00	5,753,035.00	12,822,418.00	1,538,932.00	7,925,811.00	9,464,743.00	3,357,675.00
Depreciation	359,026.00	470,800.00		470,800.00			79,333.00	391,467.00
Employee Benefit	17,438.00	62,376.00		62,376.00			48,101.00	14,275.00
Contingency	-	-		-			-	-
Activities	225,930.00	462,016.00		462,016.00			258,420.00	203,596.00
School Lunch	261,366.00	655,219.00		655,219.00			432,700.00	222,519.00
Bond	288,665.00	311,315.00	185,347.00	496,662.00			214,150.00	282,512.00
Special Building	2,229,829.00	2,574,360.00	1,001,247.00	3,575,607.00			1,258,252.00	2,317,355.00
Qualified Capital Purpose Undertaking	579,573.00	604,013.00	43,664.00	647,677.00			51,066.00	596,611.00
Cooperative	-	-		-			-	-
Student Fee	6,313.00	13,796.00		13,796.00			7,200.00	6,596.00
				-				-
TOTAL ALL FUNDS	$ 7,171,932.00	12,223,278.00	6,983,293.00	19,206,571.00	1,538,932.00	7,925,811.00	11,813,965.00	7,392,606.00

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

MOTOR VEHICLE TAXES	
$	303,466.00

Beginning & Ending balance do not match last years Page 4, but they do match 2023-24 Audit. Per conversation with Michelle Cartwright from NDE.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Madison Public Schools**
ADDRESS	**700 South Kent Street**
CITY & ZIP CODE	**Madison, NE 68748**
TELEPHONE	**402-454-3336**
WEBSITE	**mpsdragons.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Harlow Hanson	Justin Frederick
TITLE /FIRM NAME	Chairperson	Superintendent
TELEPHONE	402-750-8819	402-454-3336
EMAIL ADDRESS	hhansen@meisingeroil.com	jfrederick@mpsdragons.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
- [x] Preparer

[redacted]

should be sent

PREPARER

Justin Frederick

Superintendent

402-454-3336

jfrederick@mpsdragons.org

Madison Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 7,790,988.00
*(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

6,325,867.00 (2025 Real Growth Value per Assessor) / 1,029,826,425.00 (Prior Year Total Property Valuation per Assessor) = 0.61 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.61 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 203,344.79

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 7,994,332.79**
(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) $ 7,994,324.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 59-0001

Madison 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**	$ 171,491.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 171,491.00

Madison 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	6,681,193.00	207,071.00	1,313,131.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	207,071.00		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	207,071.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,681,193.00	-	1,313,131.00	-
14	Assessed Valuation	1,147,701,007	1,147,701,007	1,147,701,007	1,147,701,007
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.582137	0.000000	0.114414	0.000000
16	Total Levy for Compliance	0.696551			

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	$ 6,681,193.00	$ 1,147,701,007	0.582137
Special Building Fund	$ 1,313,131.00	$ 1,147,701,007	0.114414
Bond Fund	$ 207,071.00	$ 1,147,949,153	0.018038
Bond Fund	$ -	$ 1,147,701,007	0.000000
Bond Fund	$ -	$ 1,147,701,007	0.000000
QCPUF Fund	$ -	$ 1,147,701,007	0.000000
QCPUF Fund	$ -	$ 1,147,701,007	0.000000
	$ -	$ 1,147,701,007	0.000000
	$ -	$ 1,147,701,007	0.000000
	$ -	$ 1,147,701,007	0.000000
	$ -	$ 1,147,701,007	0.000000
	$ -	$ 1,147,701,007	0.000000
	$ -	$ 1,147,701,007	0.000000
Total	$ 8,201,395.00		$ 0.714589

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (Justin Frederick)

Notice is hereby given that _Madison Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _December 9, 2024 at __7:00_pm at the HS/MS Conference Room in Madison, Nebraska.

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

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

	2025/26 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 152,440.00	$ 152,440.00	**$ 304,880.00**
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)*	$ 29,464.00	$ 29,464.00	$ 58,928.00
• *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*	$ 23,978.00	$ 23,978.00	$ 47,956.00
• *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*	$ 780.00	$ 780.00	$ 1,560.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 207,662.00**	**$ 207,662.00**	**$ 415,324.00**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Madison Public Schools — SUBDIVISION NAME

Madison — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
NJUMP Program with NASB	2025/2026	Natural Gas Program
ESU 8	2025/2026	SPED Services, Technology, Staff Development

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Madison Public Schools	Madison
SUBDIVISION NAME	COUNTY

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

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$	6,681,193.00
Bond Fund:	$	207,071.00
Special Building Fund:	$	1,313,131.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 11.45 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 0.696877 per $100 of assessed value.

4. Madison Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.714589 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Madison Public Schools will increase (decrease) last year's budget by 2.41 percent.

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

Motion by JIM KNAPP, seconded by STEVE RUH to adopt Resolution #_____.

Voting yes were:	Voting no were:
OSCAR CALDERON	
KATE EBELING	
HARLOW HANSON	
JIM KNAPP	
MATTHEW REEVES	
STEVE RUH	

Dated this 8TH day of SEPTEMBER, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Madison Public Schools (59-0001) in Madison 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 8th day of September, 2025 at 7:00 o'clock, P.M., at Madison Public Schools MS/HS Conference Room 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	$ 9,464,743.00	$ 9,787,692.00	$ 12,802,668.00	$ 1,519,544.00	$ 7,707,831.00	$ 6,681,193.00
Depreciation	$ 79,333.00	$ 82,411.00	$ 568,176.00		$ 568,176.00	
Employee Benefit	$ 48,101.00	$ 40,540.00	$ 50,000.00	$ -	$ 50,000.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 258,420.00	$ 196,691.00	$ 296,905.00	$ -	$ 296,905.00	
School Nutrition	$ 432,700.00	$ 504,567.00	$ 805,224.00	$ -	$ 805,224.00	
Bond	$ 214,150.00	$ 207,629.00	$ 433,115.00	$ -	$ 228,115.00	$ 207,071.00
Special Building	$ 1,258,252.00	$ 1,214,353.00	$ 3,691,087.00		$ 2,391,087.00	$ 1,313,131.00
Qualified Capital Purpose Undertaking	$ 51,066.00	$ 43,225.00	$ 618,528.00	$ -	$ 618,528.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 7,200.00	$ 7,400.00	$ 6,426.00	$ -	$ 6,426.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 11,813,965.00	$ 12,084,508.00	$ 19,272,129.00	$ 1,519,544.00	$ 12,672,292.00	$ 8,201,395.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 207,071.00	$ 7,994,324.00	$ 8,201,395.00

Notice of Special Hearing To Set Final Tax Request

Madison Public Schools (59-0001) in Madison 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 8th day of, September 2025 at Immediately following the Budget Hearing o'clock P.M., at Madison Public Schools MS/HS Conference Room 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	1,029,826,425	1,147,701,007	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	12,294,815.00	6,624,321.00	0.643246	0.577182	12,802,668.00	6,681,193.00	0.582137	-10%	4%
Bond Fund(s) K - 12	481,702.00	207,071.00	0.020107	0.018042	433,115.00	207,071.00	0.018038	-10%	-10%
Special Building Fund	4,178,918.00	1,121,212.00	0.108874	0.097692	3,691,087.00	1,313,131.00	0.114414	5%	-12%
Qualified Capital Purpose Undertaking Fund K - 12	671,821.00	45,455.00	0.004414	0.003961	618,528.00	-	0.000000	-100%	-8%
Total	17,627,256.00	7,998,059.00	0.776641	0.696877	17,545,398.00	8,201,395.00	0.714589	-8%	0%

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: MADISON SCHL DIST 1

TAXABLE VALUE LOCATED IN THE COUNTY OF MADISON 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
MADISON 1	3	59-0001		$1,034,124,791	$5,881,718	$935,750,222	0.62856%
CAPITAL PURPOSE UNDERTKG	3	59-0001		$1,034,124,791	$5,881,718	$935,750,222	0.62856%
SPECIAL BLDG	3	59-0001		$1,034,124,791	$5,881,718	$935,750,222	0.62856%

* 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, Jeff Hackerott, Madison 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.

(signature of county assessor)

08/18/2025
(date)

CC: County Clerk, Madison County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2025

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

To: MADISON 1 BOND K-12 (2008)

TAXABLE VALUE LOCATED IN THE COUNTY OF MADISON COUNTY, NE

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
MADISON 1 BD (2008) K-12	Incl. HS	59-0001	$1,034,372,937

I , Jeff Hackerott, Madison 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.

(signature of county assessor)

08/18/2025
(date)

CC: County Clerk, Madison County, NE County

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

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025
{certification required on or before August 20th of each year}

TO: ALAN EHLERS
MADISON HIGH SCHOOL
700 S KENT,PO BOX 450
MADISON NE 68748-0450

TAXABLE VALUE LOCATED IN THE COUNTY OF STANTON

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]
MADISON 1 GEN	3	59-0001		89,307,569	247,395	72,036,488	0.34

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

I AMBER HAPPOLD, STANTON 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.

Amber Happold — 08 15 2025
(signature of county assessor) *(date)*

CC: County Clerk STANTON 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
1,934,383 Pers Prior
1,633,575 Pers Value
70,102,185 Real Prior
87,673,994 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025
{certification required on or before August 20th of each year}

TO: ALAN EHLERS
MADISON HIGH SCHOOL
700 S KENT, PO BOX 450
MADISON NE 68748-0450

TAXABLE VALUE LOCATED IN THE COUNTY OF STANTON

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
MADISON 1 AFFIL BOND		59-0001	89,307,569

I AMBER HAPPOLD, STANTON 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.

Amber Happold
(signature of county assessor)

08 15 2025
(date)

CC: County Clerk STANTON 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
1,934,303 Pers Prior
1,633,575 Pers Value
70,102,185 Real Prior
87,673,994 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

TO: MADISON SCHOOL DISTRICT # 1
PO BOX 450
MADISON NE 68748-0450

TAXABLE VALUE LOCATED IN THE COUNTY OF PLATTE

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 *
MADISON 1	3	59-0001	0	24,268,647	196,754	22,039,715	0.89

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

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

I KARI URKOSKI, PLATTE 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.

Kari S. Urkoski
(signature of county assessor)

8-14-25
(date)

CC: County Clerk PLATTE 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

638,862 Pers Prior
799,556 Pers Value

21,400,913 Real Prior
23,469,091 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: MADISON SCHOOL DISTRICT #1
PO BOX 450
MADISON NE 68748-0450

TAXABLE VALUE LOCATED IN THE COUNTY OF PLATTE

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
1MAD BOND		59-0001	24,268,647

I KARI URKOSKI, PLATTE 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.

Kari S. Urkoski
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, PLATTE 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
638,802 Pers Prior
799,556 Pers Value
21,400,913 Real Prior
23,469,091 Real Value

Proof of Publication

THE STATE OF NEBRASKA }
MADISON COUNTY

Alana Kellen being first duly sworn on oath that she is the editor, publisher and owner of The Madison Star-Mail, a legal weekly newspaper of general circulation published in said county, and that a notice entitled: Notice of Budget Hearing and Budget Summary a true copy of which is hereto attached and made a part hereof, was printed in said newspaper 1 consecutive weeks, as follows, on the

4 day of September, 2025

____ day of _____, 2025

____ day of _____, 2025

____ day of _____, 2025

____ day of _____, 2025

____ day of _____, 2025

that said newspaper was published weekly in the City of Madison, Nebraska, within said county for more than 52 consecutive weeks immediately prior to the commencement of the publication of said notice and every week consecutively since that time; that during all of said time said newspaper had a bona fide circulation of more than 300 copies weekly and was printed in whole or in part in an office maintained by the publisher at said place of publication. Affiant has personal knowledge of the facts stated herein.

Alana R. Kellen

(Publisher - Editor - Owner)

Subscribed and sworn to before me this

9th day of Sept, 2025

Karen Freudenburg

Notary Public

My Commission Expires, June 5, 2026

Printer's Fee $_____

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Madison Public Schools (59-0001) in Madison 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 8th day of September, 2025, at 7:00 o'clock, P.M., at Madison Public Schools MS/HS Conference Room 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	$ 9,464,743.00	$ 9,787,692.00	$ 12,802,668.00	$ 1,842,789.00	$ 8,031,075.00	$ 6,681,193.00
Depreciation	$ 79,333.00	$ 82,411.00	$ 588,176.00		$ 588,176.00	
Employee Benefit	$ 48,101.00	$ 40,540.00	$ 50,000.00	$	$ 50,000.00	
Contingency	$	$	$		$	
Activities	$ 256,420.00	$ 196,091.00	$ 296,905.00	$	$ 296,905.00	
School Nutrition	$ 432,700.00	$ 504,567.00	$ 805,224.00	$	$ 805,224.00	
Bond	$ 214,150.00	$ 207,629.00	$ 434,114.00	$	$ 220,114.00	$ 207,071.00
Special Building	$ 1,268,262.00	$ 1,214,353.00	$ 3,691,057.00		$ 2,691,057.00	$ 1,313,131.00
Qualified Capital Purpose Undertaking	$ 51,088.00	$ 43,225.00	$ 618,526.00	$	$ 618,526.00	$
Cooperative	$	$	$	$	$	
Student Fee	$ 7,200.00	$ 7,400.00	$	$	$	
	$	$	$	$	$	
TOTAL	$ 11,813,995.00	$ 12,084,508.00	$ 19,286,702.00	$ 1,842,789.00	$ 12,980,110.00	$ 8,201,395.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 207,071.00	$ 7,994,324.00	$ 8,201,395.00

Notice of Special Hearing To Set Final Tax Request

Madison Public Schools (59-0001) in Madison 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 8th day of, September 2025 at (immediately following the Budget Hearing scheduled) 7:15 o'clock P.M., at Madison Public Schools MS/HS Conference Room 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	1,059,426,420	1,167,701,060	10%

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate Request (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	12,394,815.00	6,624,321.00	0.643240	0.677182	12,802,668.00	6,681,193.00	0.582137	-10%	4%
Bond Fund(s) K-12	481,702.00	207,071.00	0.020107	0.018642	434,114.00	207,071.00	0.018038	-10%	-10%
Special Building Fund	4,179,816.00	1,121,212.00	0.108874	0.097892	3,691,057.00	1,313,131.00	0.114414	5%	-12%
Qualified Capital Purpose Undertaking Fund K-12	871,021.00	43,455.00	0.004218	0.003981	618,526.00	0.000000	0.000000	-100%	-29%
Total	17,927,354.00	7,998,059.00	0.776641	0.796877	17,548,397.00	8,201,395.00	0.714589	-8%	-2%

NDE 03-056
Revised 6/2025

District Number: 59-0001-000
District Name: MADISON PUBLIC SCHOOLS
District Phone: (402)454-3336

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

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	8,815,656
Access to Prior Year's Unused Budget Authority [Maximum Amount: $172,013]	A-355	172,013
Total Adjusted Budget Authority	A-361	8,987,669
Total Allowable Budget Authority	A-780	8,987,669

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File no file selected

Upload Budget Data

Excel file ONLY - 20MB limit

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	12,802,668
2025/26 Special Grant Funds List	B-110	1,193,508
2025/26 Special Education Budget of Disbursements & Transfers	B-120	2,450,000
2025/26 General Fund Lid Exclusions	B-130	171,491
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	8,987,669
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	396,310
2025/26 General Fund Expenditure Growth	B-162	172,013
Adjusted Unused Budget Authority	B-165	224,297
2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	224,297

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	4,480,934

2025/26 General Fund Necessary Cash Reserve	C-300	1,519,544
2025/26 Depreciation Fund Total Requirements	C-310	568,176
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	2,087,720

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	1,147,701,007

2025/26 Section D: Property Tax Request Authority		
2025/26 Property Tax Request Authority	D-110	8,999,077
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	Yes • No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	Yes • No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	8,999,077

2025/26 Property Tax Request General Fund	D-210	6,681,193
2025/26 Property Tax Request Special Building Fund	D-220	1,313,131
2025/26 Total Property Tax Request	D-230	7,994,324
2025/26 Unused Property Tax Request Authority	D-240	1,004,753

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	900,000

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

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

Submit completed LC-2 to NDE.
Upload your Budget Documentation on the next screen.
Mailed or emailed budgets will not be accepted by NDE. — District Approval

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

NDE 03-05(
Revised 6/202(

District Number: 59-0001-000
District Name: MADISON PUBLIC SCHOOLS
District Phone: (402)454-3336

Special Grant Fund List

Return to LC2

Total Special Grant Funds 3.00 1,193,508

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	26,000
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	100,00
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	30,000
Career and Technical Eduation Grants (State)	1.157	30,000
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	50,000
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	5,000
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence)	1.2	0

Grants		
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	220,00
EducationQuest Foundation Community Grants	1.22	5,000
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	231,00
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	25,000
ESEA Title III Grants - Immigrant Education Grants	1.235	13,500
ESEA Title III Grants – Language Instruction for English Learners	1.24	13,500
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	12,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	150,00
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	5,000
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	169,11
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	1,398
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	10,000
Medicaid in Public Schools (MIPS)	1.365	12,000
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	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	70,000
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	15,000
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

Madison 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	6,681,193.00	207,071.00	1,313,131.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	207,071.00		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	207,071.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,681,193.00	-	1,313,131.00	-
14	Assessed Valuation	1,147,701,007	1,147,701,007	1,147,701,007	1,147,701,007
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.582137	0.000000	0.114414	0.000000
16	Total Levy for Compliance	0.696551			

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	$ 6,681,193.00	$ 1,147,701,007	0.582137
Special Building Fund	$ 1,313,131.00	$ 1,147,701,007	0.114414
Bond Fund	$ 207,071.00	$ 1,147,949,153	0.018038
Bond Fund	$ -	$ 1,147,701,007	0.000000
Bond Fund	$ -	$ 1,147,701,007	0.000000
QCPUF Fund	$ -	$ 1,147,701,007	0.000000
QCPUF Fund	$ -	$ 1,147,701,007	0.000000
	$ -	$ 1,147,701,007	0.000000
	$ -	$ 1,147,701,007	0.000000
	$ -	$ 1,147,701,007	0.000000
	$ -	$ 1,147,701,007	0.000000
	$ -	$ 1,147,701,007	0.000000
	$ -	$ 1,147,701,007	0.000000
Total	$ 8,201,395.00		$ 0.714589

Must agree to Cover

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 **Madison County School District 59-0001**, commonly known as **Madison 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 Six percent (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 8th day of September, 2025.

Harlow L. Hanson
President of the Board of Education

ATTEST:

Steve Buh
Secretary of the Board of Education

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$	6,681,193.00
Bond Fund:	$	207,071.00
Special Building Fund:	$	1,313,131.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 11.45 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 0.696877 per $100 of assessed value.

4. Madison Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.714589 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Madison Public Schools will increase (decrease) last year's budget by 2.41 percent.

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

Motion by JIM KNAPP, seconded by STEVE RUH to adopt Resolution #_____.

Voting yes were:	Voting no were:
OSCAR CALDERON	
KATE EBELING	
HARLOW HANSON	
JIM KNAPP	
MATTHEW REEVES	
STEVE RUH	

Dated this 8TH day of SEPTEMBER, 2025

Joint Public Hearing Information

Please complete and return this form to the Madison County Assessor via email

This information is necessary to create the postcard needed for the Joint Public Hearing

Pursuant to Nebraska State Statute§77-1633

Political Subdivision Contact Information	
Political Subdivision Name	Madison Public Schools
Contact Name	Justin Frederick
Contact Phone Number	402-454-3336
Contact Email	jfrederick@mpsdragons.org
County Where Subdivision is Headquartered	Madison
Location of Joint Public Hearing	Northeast Community College Lifelong Learning Center
Date of Hearing	September 16, 2025
Time of Hearing	6:00 p.m.
Phone Number for Publication and Postcard	402-454-3336

Valuation	
Current Valuation	1,147,701,007.00
Prior Valuation	1,029,826,425.00

Taxation	
For schools, *DO Not include BONDS* in the prior and actual property tax request.	
Prior Year Property Tax Request (Line 1)	7,790,988.00
2025-2026 ACTUAL Property Tax Request (Line 7)	7,994,324.00

[X] We ARE NOT required to participate in the joint public hearing

[ ] We ARE required to participate in the joint public hearing

Please provide your Levy Rate:	0.696551

(Do NOT include school bonds)

Signature [signature] Date 9-2-2025

Date received by the Assessor _____

Retirement Contribution Increase Exclusion Template Information

§79-958 and 79-1028.1(e)

Pursuant to §79-1028.01 (1)(e)(ii)

(ii) For school fiscal years 2025-26 and 2026-27, the amount of the expenditures described in subvision (1) (e) (i) of this section for school fiscal year 2024-25 may be carried over and included in the budget authority for the general fund budget of expenditures for school fiscal years 2025-26 and 2026-27.

Note: For the 2025-26 school year, you may include 2024-25's Retirement Contribution Increase amount in your request. Please complete both tabs as needed.

(List Name of School District and County-District Number)

Total total amount requested for the Retirement Contribution Increase Exclusion: **$171,491**

Note: This amount should be entered on Schedule A of the 2025-26 School District Budget Form & it will then automatically upload to the 2025-26 LC-2, line B-130.

(This amount will populate from Tab 2 & Tab 3)

Email the completed document to kelsey.larsen@nebraska.gov for State Board Approval.

Budget Hearing
Monday, September 8, 2025

Middle School/High School Conference Room
700 South Kent St., Madison, NE 68748

Meeting Notice Posted for September 2025 Special Meeting

Front door of high school	08-27-2025
Library	08-27-2025
City Office	08-27-2025
Star Mail	09-04-2025

Oscar Calderon: Present, Kate Ebeling: Present, Harlow Hanson: Present, Jim Knapp: Present, Matthew Reeves: Present, Steve Ruh: Present. Present: 6, Absent: 0.

1. Call the 2025-26 Budget Hearing to Order

    1.1. Roll Call
    1.2. Open Meetings Act

2. Budget Hearing and Budget Summary

3. Receive public comment about the 2025-26 Budget

4. Close the Budget Hearing

Motion to Adjourn at 7:10pm passed with a motion by Kate Ebeling and a second by Oscar Calderon. Oscar Calderon: Yea, Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Matthew Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0.

Harlow S. Hanson
President

Steve Ruh
Secretary

Special Hearing to Set Final Tax Request
Monday, September 8, 2025

Middle School/High School Conference Room
700 South Kent St., Madison, NE 68748

Meeting Notice Posted for September 2025 Meeting

Front door of high school	08-27-2025
Library	08-27-2025
City Office	08-27-2025
Star Mail	09-04-2025

Oscar Calderon: Present, Kate Ebeling: Present, Harlow Hanson: Present, Jim Knapp: Present, Matthew Reeves: Present, Steve Ruh: Present. Present: 6, Absent: 0.

1. Call the final tax request hearing to order
    1.1. Roll Call
    1.2. Open Meetings Act

2. Special Hearing

3. Receive Public Comment on Tax Request.

4. Close the Hearing

Motion to Adjourn at 7:29pm passed with a motion by Jim Knapp and a second by Matthew Reeves. Oscar Calderon: Yea, Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Matthew Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

Harlow H. Hanson
President

Steve Ruh
Secretary

Board of Education Regular Meeting
Monday, September 8, 2025 7:00 PM Central

Middle School/High School Conference Room
700 South Kent St., Madison, NE 68748

Meeting Notice Posted for September 2025 Meeting

Front door of high school	08-27-2025
Library	08-27-2025
City Office	08-27-2025
Star Mail	09-04-2025

Oscar Calderon: Present, Kate Ebeling: Present, Harlow Hanson: Present, Jim Knapp: Present, Matthew Reeves: Present, Steve Ruh: Present. Present: 6, Absent: 0.

1. Call the Meeting to Order

    1.1. Roll Call
    1.2. Pledge of Allegiance
    1.3. Open Meetings Act
    1.4. Madison Public Schools Mission Statement

2. Consent Agenda

Motion to approve consent agenda items 2.1, 2.2 & 2.3 as presented passed with a motion by Steve Ruh and a second by Oscar Calderon. Oscar Calderon: Yea, Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Matthew Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

August 2025 Extra Batch		
Dakota Truck Underwriters	Insurance	30,566.00
Educational Service Unit #8	Services	157,881.62
Go Physical Therapy LLC	Services	2,064.35
Woodriver Energy	Utilities	1,950.03
September 2025 Extra Batch		
A to Z Vac.N.Sew	Supplies	29.9
Albracht Disposal Service	Waste Disposal	675.00
Appeara	Services	551.57
Applied Connective Technologies	Maintenance	712.50
Apptegy	Subscription	8,702.40
Brady & Amy's	Fuel	534.26
Centimark Corp	Maintenance	733.66
Choice Foods	Supplies	36.13
City of Madison	Utilities	1,250.70
Colonial Research Chemical	Supplies	1,478.50
Dunhan Hardwoods	Supplies	2,140.20
Eakes Office Solutions	Supplies	2,747.10
Educational Service Unit #7	Prof Dev	240.00
Educational Service Unit #8	Prof Dev	135.00
EMC Insurance Companies	Insurance	159,351.00
Engineered Controls Inc.	Maintenance	2,221.69
Estech Systems Inc	Phone Service	1,283.72
ESU Coordinating Council	Subscription	311.61
Fields Hardware	Supplies	27.47
GreatAmerica Financial Services Corporation	Copier Lease	196.79
Heartland Communications	Maintenance	4,100.00
Helvie, Cathy	Mileage	492.80
Hireright, LLC	Testing	38.55
Houghton Mifflin Co.	Supplies	1,215.00
J W Pepper & Son Inc	Supplies	110.39
Jackson Services	Supplies	502.14

Johnson Electric	Maintenance	3,556.99
Journeyed.com	License	1,500.00
KSB School Law	Legal Services	790.00
Lexia Learning Systems, LLC	Supplies	399.00
Literacy Resources, LLC	Supplies	1,495.40
Love Signs, Inc.	Maintenance	880.00
Lunchtime Solutions, Inc.	Supplies	482.33
McGraw-Hill Education Book Company	Supplies	2137.84
Menards- Norfolk	Supplies	1,634.65
Miller, Chris	Mileage	123.20
MPS-Petty Cash	Reimbursement	28.90
Nebraska Association of School Boards	Registration/Dues	575.00
Nebraska Public Health Environmental Laboratory	Water Testing	16.00
Nebraska Schoolmasters Club	Dues	80.00
Novel Ideas Inc	Supplies	2,375.00
One Source	Background Check	80.00
Pinkelman Truck and Trailer	Maintenance	4606.97
Pitney Bowes Global Financial Services LLC	Meter Lease	165.54
Pitney Bowes	Meter Rental	161.82
Profire & Safety	Inspection	404.00
Proquest	Subscription	610.42
Quill Corporation	Supplies	375.25
RS Electric	Maintenance	260.00
Schmidt, Courtney	Mileage	4.90
School Datebooks	Supplies	1,067.22
School Nurse Supply, Inc	Supplies	1,649.00
Security Shredding Services	Disposal	40.00
Three Clover Mowing	Lawn Care	1,900.00
Timeclock Plus LLC	License	2,925.00
Uline	Supplies	1,115.96
University of NE- Lincoln	Supplies	846.00
University of NE- Kearney	Training	250.00
Volkman Plumbing & Heating	Maintenance/Repairs	4,967.67
Voyager Sopris Learning	Supplies	2,677.00
Walmart Community	Supplies	166.38
Water Engineering Inc	Water Service	525.91
Wild Roots Greenhouse & Market	Supplies	129.60
Winsupply Norfolk NE Co	Supplies	429.77

3. Public Forum

4. Administrator and Other Reports

5. Board Committee Reports/Meeting dates
MEA would like to meet with Negotiations committee in September.
Americanism meeting before the October meeting at 6:30.
BOE and Admin meeting to discuss complex

6. Action Items

7. Discuss, consider, and take all necessary action to adopt resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to six percent (6%).

Motion to adopt resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to six percent (6%) passed with a motion by Jim Knapp

and a second by Steve Ruh. Oscar Calderon: Yea, Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Matthew Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

8. Discuss, consider, and take all necessary action on the 2025-26 General Fund Budget for the the School District of Madison Public School #59-0001 with General Fund Expenditures of $12,802,668 as advertised and reviewed.

Motion to approve the 2025-26 General Fund Budget for the the School District of Madison Public School #59-0001 with General Fund Expenditures of $12,802,668 as advertised and reviewed passed with a motion by Steve Ruh and a second by Harlow Hanson. Oscar Calderon: Yea, Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Matthew Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

9. Discuss, consider, and take all necessary action on the 2025-26 budgets for the Depreciation Fund, Special Building Fund, Bond Fund, School Lunch Fund, QCPU Fund, School Activities Fund, Student Fee Fund of Madison Public School District #59-0001, as advertised and reviewed.

Motion to approve the 2025-26 budgets for the Depreciation Fund, Special Building Fund, Bond Fund, School Lunch Fund, QCPU Fund, School Activities Fund, Student Fee Fund of Madison Public School District #59-0001, as advertised and reviewed, passed with a motion by Oscar Calderon and a second by Jim Knapp. Oscar Calderon: Yea, Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Matthew Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

10. Discuss, consider, and take all necessary action on the 2025-26 property tax request of $8,201,395 with an estimated property tax levy of $0.714589 as advertised for the Madison Public School District #59-0001.

Motion to approve the 2025-26 property tax request of $8,201,395 with an estimated property tax levy of $0.714589 as advertised for the Madison Public School District #59-0001 passed with a motion by Kate Ebeling and a second by Harlow Hanson. Oscar Calderon: Yea, Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Matthew Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

11. Discuss, consider, and take all necessary action to approve bid from Volkman to replace two 10 ton RTU's on the middle school.

Motion to approve bid from Volkman to replace two 10 ton RTU's on the middle school passed with a motion by Jim Knapp and a second by Matthew Reeves. Oscar Calderon: Yea, Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Matthew Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

12. Public Forum for Non-Agenda items.

13. Topics for next month's Board of Education meeting
BOE Policies, Americanism Committee Meeting.

14. Adjournment

Motion to Adjourn at 8:46pm passed with a motion by Kate Ebeling and a second by Oscar Calderon. Oscar Calderon: Yea, Kate Ebeling: Yea, Harlow Hanson: Yea, Jim Knapp: Yea, Matthew Reeves: Yea, Steve Ruh: Yea. Yea: 6, Nay: 0

Harlow H. Hanson
President

Steve Ruh
Secretary

Madison Public Schools

Justin Frederick
Superintendent
Jim Crilly
HS Principal
Reid Ehrisman
MS Principal/EL
Karla Kush
Elementary Principal

700 So Kent St.
P.O. Box 450
Madison, NE 68748
District Phone (402) 454-3336 Fax (402) 454-2238
Elementary Phone (402) 454-2656 Fax (402) 454-3978

Travis Jordan
Director of CAI
Landonn Mackey
Athletic Director
Celine Filsinger
Office Manager/HR

The mission of Madison Public Schools is to prepare students to be competent, confident, productive, and responsible citizens.

September 18, 2025

To:

- Auditor of Public Accounts, Room 2307, State Capitol, Lincoln, NE 68509-8917 (Submitted online)
- Nebraska State Dept. of Education, School Finance. (Submitted online)
- Madison County Clerk, P.O. Box 290, Madison, NE 68748
- Stanton County Clerk, P.O. Box 347, Stanton, NE 68779
- Platte County Clerk, 2610 14th Street, Columbus, NE 68601

From: Justin Frederick, Superintendent, Madison Public Schools
School District #59-0001,
P.O. Box 450, Madison, NE 68748

Re: 2025/26 School District Budget Documentation

Enclosed with this letter are copies of budget materials for Madison County School District 59-0001. These budget documents include:

1) 2025/26 School District Budget Document.
2) Certification of Valuation for Madison, Stanton, and Platte counties.
3) Affidavit of Proof of Publication of the Budget Meeting.
4) Nebraska Department of Education Budget Form LC2, 2025/26.
5) Special Grant Fund List.
6) 2025-26 Tax Request (Found on Schedule B of Budget document)
7) 2025-26 Property Tax Resolution
8) Board Minutes as requested

Thank you!

Justin Frederick
Superintendent
Madison Public Schools
jfrederick@mpsdragons.org

USEFUL INFORMATION

Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - *FOR YOUR USE ONLY* - NOT TO BE SUBMITTED TO THE STATE

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. ***If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.***

Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

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

INPUT ↓

County-District #:	59-0001	
Name of School:	Madison Public Schools	
Name of County:	Madison	*Do not include the word "County"*
Class:	V	
Current School District Taxable Value	1,147,701,007	*From County Assessor Certifica*
Prior School District Taxable Value	1,029,826,425	*From Prior Year Budget, Cover*
Prior Year TOTAL Property Tax Request	7,998,059.00	*From Prior Year Budget, Cover*
Prior Year Property Tax Request - All Other Purposes ONLY	7,790,988.00	*From Prior Year Budget, Cover*
Prior Year Levy Rate	0.776637	*Prior Year total levy set by Cou*
School District Real Growth Value	6,325,867.00	*From County Assessor Certifica*
Hearing Held On:		
Day of month:	8th	
Month:	September	
Year:	2025	
Time:	7:00	
A.M. or P.M.:	P.M.	
Location of Hearing:	Madison Public Schools MS/HS Conference Room	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	8th	
Month:	September	
Year:	2025	
Time:	Immediately following the Budget Hearing	
A.M. or P.M.:	P.M.	
Location of Hearing:	Madison Public Schools MS/HS Conference Room	