2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: _59-0002____ Class #: III

Norfolk 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	$ -	$ 35,917,319.00	$ 35,917,319.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 808,081.00	$ 808,081.00
Qualified Capital Purpose Undertaking Fund	$ 782,525.00	$ -	$ 782,525.00
Total All Funds	$ 782,525.00	$ 36,725,400.00	$ 37,507,925.00

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

$ 5,075,000.00	Principal
$ 363,650.00	Interest
$ 5,438,650.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 4,292,995,775

*(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 # 59-0002
Norfolk Public Schools

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances)	AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL	BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL	BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	21,051,389.34	44,017,919.99	35,558,146.00	79,576,065.99	10,250,000.00	60,524,229.40	70,774,229.40	8,801,836.59	79,576,065.99
Depreciation	5,656,984.00	6,381,984.00		6,381,984.00			6,381,984.00		6,381,984.00
Employee Benefit	15.00	250,015.00		250,015.00			250,015.00	-	250,015.00
Contingency	-	-		-			-		-
Activities	812,968.00	3,019,135.39		3,019,135.39			3,019,135.39	-	3,019,135.39
School Nutrition	499,252.00	3,753,252.00		3,753,252.00			3,753,252.00	-	3,753,252.00
Bond	1,202,573.15	1,247,573.15	-	1,247,573.15			1,247,573.15	-	1,247,573.15
Special Building	2,232,904.25	2,232,904.25	800,000.00	3,032,904.25			3,032,904.25		3,032,904.25
Qualified Capital Purpose Undertaking	1,594,846.00	1,594,846.00	774,700.00	2,369,546.00			2,369,546.00	-	2,369,546.00
Cooperative	491,550.24	566,438.24		566,438.24			566,438.24	-	566,438.24
Student Fee	511,167.39	606,167.39		606,167.39			606,167.39	-	606,167.39
				-					-
TOTAL ALL FUNDS	34,053,649.37	63,670,235.41	37,132,846.00	100,803,081.41	10,250,000.00	60,524,229.40	92,001,244.82	8,801,836.59	100,803,081.41

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)	35,558,146.00	-	800,000.00	774,700.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	359,173.00	-	8,081.00	7,825.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	35,917,319.00	-	808,081.00	782,525.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 7,618,897.00	$ 2,800,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,000,000.00	-	-	24,846.00

County-District # _59-0002____

Norfolk Public Schools

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	21,219,543.00	53,986,477.06	28,567,003.28	82,553,480.34	9,578,532.00	51,923,559.00	61,502,091.00	21,051,389.34
Depreciation	6,383,774.00	6,956,984.00		6,956,984.00			1,300,000.00	5,656,984.00
Employee Benefit	3,961.00	253,961.00		253,961.00			253,946.00	15.00
Contingency	-	-		-			-	-
Activities	1,012,968.00	2,612,968.00		2,612,968.00			1,800,000.00	812,968.00
School Nutrition	882,401.00	3,850,401.00		3,850,401.00			3,351,149.00	499,252.00
Bond	1,161,400.00	1,202,573.15	-	1,202,573.15			-	1,202,573.15
Special Building	7,464,339.00	8,464,339.00	-	8,464,339.00			6,231,434.75	2,232,904.25
Qualified Capital Purpose Undertaking	1,722,870.00	1,722,870.00	774,700.00	2,497,570.00			902,724.00	1,594,846.00
Cooperative	753,273.00	1,093,161.50		1,093,161.50			601,611.26	491,550.24
Student Fee	519,775.00	614,775.00		614,775.00			103,607.61	511,167.39
				-				-
TOTAL ALL FUNDS	41,124,304.00	80,758,509.71	29,341,703.28	110,100,212.99	9,578,532.00	51,923,559.00	76,046,563.62	34,053,649.37

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	
$	2,851,433.13

County-District # _ 0002____

Norfolk 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	20,751,928.00	51,837,009.00	26,801,001.00	78,638,010.00	9,015,527.00	48,402,940.00	57,418,467.00	21,219,543.00
Depreciation	7,061,942.00	7,890,064.00		7,890,064.00			1,506,290.00	6,383,774.00
Employee Benefit	3,933.00	4,242.00		4,242.00			281.00	3,961.00
Contingency	-	-		-			-	-
Activities	1,156,670.00	2,819,291.00		2,819,291.00			1,806,323.00	1,012,968.00
School Lunch	1,225,597.00	4,165,485.00		4,165,485.00			3,283,084.00	882,401.00
Bond	1,115,539.00	1,161,400.00	-	1,161,400.00			-	1,161,400.00
Special Building	7,199,119.00	7,701,891.00	1,399,795.00	9,101,686.00			1,637,347.00	7,464,339.00
Qualified Capital Purpose Undertaking	1,752,824.00	1,894,295.00	667,662.00	2,561,957.00			839,087.00	1,722,870.00
Cooperative	735,755.00	1,129,828.00		1,129,828.00			376,555.00	753,273.00
Student Fee	453,497.00	622,516.00		622,516.00			102,741.00	519,775.00
				-				-
TOTAL ALL FUNDS	$ 41,456,804.00	79,226,021.00	28,868,458.00	108,094,479.00	9,015,527.00	48,402,940.00	66,970,175.00	41,124,304.00

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	
$	2,985,724.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Norfolk Public Schools**
ADDRESS	**512 W Phillip Ave**
CITY & ZIP CODE	**Norfolk 68701**
TELEPHONE	**402-644-2500**
WEBSITE	**norfolkpublicschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Brenda Carhart	Bill McAllister	Erik Wilson
TITLE /FIRM NAME	Chairperson	Superintendent	Business Manager
TELEPHONE	402-644-2500	402-644-2500	402-644-2500
EMAIL ADDRESS	brendacarhart@npsne.org	billmcallister@npsne.org	erikwilson@npsne.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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 34,293,070.00
*(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

222,755,631.00 (2025 Real Growth Value per Assessor) / $3,791,374,752.00 (Prior Year Total Real Property Valuation per Assessor) = 5.88 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 7.88 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 2,702,293.92

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 36,995,363.92**
(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) $ 36,725,400.00
(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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Norfolk Public Schools — SUBDIVISION NAME

Madison — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Norfolk Public Schools and City of Norfolk	July 1st 2023 to indefinite	Agreement for three Norfolk police officers to be assigned to NPS as SRO's at the high school, junior high, and middle school.
Norfolk Public Schools and City of Norfolk	July 1st 2023 to indefinite	Use of city facilities by Norfolk Public Schools for football, band, softball, baseball, tennis and cross country.

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Norfolk Public Schools	**Madison**
SUBDIVISION NAME	COUNTY

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # _59-0002____

Norfolk Public Schools

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ -

Norfolk 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	35,917,319.00	-	808,081.00	782,525.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		782,525.00
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)**	-	-	-	782,525.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	35,917,319.00	-	808,081.00	-
14	Assessed Valuation	4,292,995,775	4,292,995,775	4,292,995,775	4,292,995,775
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.836649	0.000000	0.018823	0.000000
16	Total Levy for Compliance	0.855472			

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 35,917,319.00	$ 4,292,995,775	0.836649
Special Building Fund	$ 808,081.00	$ 4,292,995,775	0.018823
Bond Fund	$ -	$ 4,292,995,775	0.000000
Bond Fund	$ -	$ 4,292,995,775	0.000000
Bond Fund	$ -	$ 4,292,995,775	0.000000
QCPUF Fund	$ 782,525.00	$ 4,292,995,775	0.018228
QCPUF Fund	$ -	$ 4,292,995,775	0.000000
	$ -	$ 4,292,995,775	0.000000
	$ -	$ 4,292,995,775	0.000000
	$ -	$ 4,292,995,775	0.000000
	$ -	$ 4,292,995,775	0.000000
	$ -	$ 4,292,995,775	0.000000
	$ -	$ 4,292,995,775	0.000000
Total	$ 37,507,925.00		$ 0.873700

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract for Mr. Bill McMaster

Notice is hereby given that Norfolk Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on May 12, 2025 at 5:30 pm at the Norfolk Public Schools Central Office in Norfolk, 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.)	0

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	$ 200,000.00		**$ 200,000.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 717.00		$ 717.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*	$ 15,922.81		$ 15,922.81
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 16,621.91		$ 16,621.91
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*	$ 640.00		$ 640.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 233,901.72**	**$ -**	**$ 233,901.72**

Schedule D

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Norfolk Public Schools (_59-0002____) 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 8 day of September, 2025 at 5:30 o'clock, P.M., at Norfolk Public Schools Central Office Building 512 W. Phillip Ave. Norfolk NE 68701 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	$ 57,418,467.00	$ 61,502,091.00	$ 70,774,229.40	$ 8,801,836.59	$ 44,017,919.99	$ 35,917,319.00
Depreciation	$ 1,506,290.00	$ 1,300,000.00	$ 6,381,984.00		$ 6,381,984.00	
Employee Benefit	$ 281.00	$ 253,946.00	$ 250,015.00	$ -	$ 250,015.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 1,806,323.00	$ 1,800,000.00	$ 3,019,135.39	$ -	$ 3,019,135.39	
School Nutrition	$ 3,283,084.00	$ 3,351,149.00	$ 3,753,252.00	$ -	$ 3,753,252.00	
Bond	$ -	$ -	$ 1,247,573.15	$ -	$ 1,247,573.15	$ -
Special Building	$ 1,637,347.00	$ 6,231,434.75	$ 3,032,904.25		$ 2,232,904.25	$ 808,081.00
Qualified Capital Purpose Undertaking	$ 839,087.00	$ 902,724.00	$ 2,369,546.00	$ -	$ 1,594,846.00	$ 782,525.00
Cooperative	$ 376,555.00	$ 601,611.26	$ 566,438.24	$ -	$ 566,438.24	
Student Fee	$ 102,741.00	$ 103,607.61	$ 606,167.39	$ -	$ 606,167.39	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 66,970,175.00	$ 76,046,563.62	$ 92,001,244.82	$ 8,801,836.59	$ 63,670,235.41	$ 37,507,925.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 782,525.00	$ 36,725,400.00	$ 37,507,925.00

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

INPUT ↓

County-District #:	59-0002	
Name of School:	Norfolk Public Schools	
Name of County:	Madison	*Do not include the word "County"*
Class:	III	
Current School District Taxable Value	4,292,995,775	*From County Assessor Certification of Taxable Value*
Prior School District Taxable Value	3,791,374,752	*From Prior Year Budget, Cover Page*
Prior Year TOTAL Property Tax Request	35,075,595.00	*From Prior Year Budget, Cover Page (Total All Funds)*
Prior Year Property Tax Request - All Other Purposes ONLY	34,293,070.00	*From Prior Year Budget, Cover Page (Total of "All Other Purposes" column)*
Prior Year Levy Rate	0.925124	*Prior Year total levy set by County Board*
School District Real Growth Value	222,755,631.00	*From County Assessor Certification of Taxable Value*
School District Prior Year Total Real Property Valuation	3,791,374,752.00	*From County Assessor Certification of Taxable Value*
Hearing Held On:		
Day of month:	8	
Month:	September	
Year:	2025	
Time:	5:30	
A.M. or P.M.:	P.M.	
Location of Hearing:	Norfolk Public Schools Central Office Building 512 W. Phillip Ave. Norfolk NE 68701	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	8	
Month:	September	
Year:	2025	
Time:	5:35	
A.M. or P.M.:	P.M.	
Location of Hearing:	Norfolk Public Schools Central Office Building 512 W. Phillip Ave. Norfolk NE 68701	

Notice of Special Hearing To Set Final Tax Request

Norfolk Public Schools (_59-0002____) 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 8 day of, September 2025 at 5:35 o'clock P.M., at Norfolk Public Schools Central Office Building 512 W. Phillip Ave. Norfolk NE 68701 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	3,791,374,752	4,292,995,775	13%

	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	70,195,261.92	34,293,070.00	0.904502	0.798814	70,774,229.40	35,917,319.00	0.836649	-8%	1%
Bond Fund(s) K - 12	1,172,005.63	-	0.000000	0.000000	1,247,573.15	-	0.000000	0%	6%
Special Building Fund	7,484,572.00	-	0.000000	0.000000	3,032,904.25	808,081.00	0.018823		-59%
Qualified Capital Purpose Undertaking Fund K - 12	2,546,387.34	782,525.00	0.020640	0.018228	2,369,546.00	782,525.00	0.018228	-12%	-7%
Total	81,398,226.89	35,075,595.00	0.925142	0.817042	77,424,252.80	37,507,925.00	0.873700	-6%	-5%

Norfolk Daily News

OWNED BY THE HUSE PUBLISHING COMPANY
NORFOLK, NEBRASKA
Federal ID #47-0197190

PROOF OF PUBLICATION

THE STATE OF NEBRASKA
Madison County

Cristina Anderson, being first duly sworn on oath says that she is the Circulation Manager of **The Huse Publishing Company**, a corporation, publishers of the **Norfolk Daily News**, a legal daily newspaper published at Norfolk, Madison County, Nebraska, and of general circulation in said county; that a notice entitled

PUBLIC NOTICE
The next regular meeting of the Norfolk Public Schools Board of Education will be held on Monday, September 8th, 2025. A Budget Hearing will begin at 5:30 PM to discuss, consider and receive input on the 2025-2026 NPS Budget. A Tax Hearing will begin immediately following the Budget Hearing at 5:35 PM to discuss, consider and receive input on the 2025-2026 tax request. The regular Board of Education meeting will begin immediately following the Tax Hearing to conduct regular business. The meeting start time will be adjusted, based on the length of the Hearings. All components of these hearings and meetings will be held at the NPS Central Administration Offices, 512 W Phillip Ave., and will be open to the public unless an Executive Session is needed in order to protect the interest of the district or the reputation of an individual. A copy of the agenda is kept continually current and is readily available for public inspection at the Superintendent's Office, 512 W Phillip Avenue, Norfolk, Nebraska during normal business hours.

Bill McAllister
Secretary, Board of Education
Norfolk Public Schools
(September 2, 2025) ZNEZ

Notice of Meeting – Board of Education – September 8, 2025 - ; is hereto attached and made a part hereof, was published in the issue of said paper for **one time**, the publication being **September 2, 2025**; that said newspaper was published daily in the City of Norfolk 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; and during all of said time said newspaper had a bona fide circulation of more than 300 copies daily and was printed wholly in the English language and in whole or in part in an office maintained by the publisher at said place of publication.

Cristina Anderson

Subsc 2nd day of September 2025

Joyce E Miller

33 lines	$	18.86
Clip Fee	$	
Proof of Publication	$	
Prepayment	$	
Balance Due	$	18.86

GENERAL NOTARY - State of Nebraska
JOYCE E. MILLER
My Comm. Exp. October 19, 2027

Norfolk Daily News

OWNED BY THE HUSE PUBLISHING COMPANY
NORFOLK, NEBRASKA
Federal ID #47-0197190

PROOF OF PUBLICATION

THE STATE OF NEBRASKA
Madison County

Cristina Anderson, being first duly sworn on oath says that she is the Circulation Manager of **The Huse Publishing Company**, a corporation, publishers of the **Norfolk Daily News**, a legal daily newspaper published at Norfolk, Madison County, Nebraska, and of general circulation in said county; that a notice entitled

Notice of Budget Hearing and Budget Summary ; is hereto attached and made a part hereof, was published in the issue of said paper for **one time**, the publication being **September 2, 2025**; that said newspaper was published daily in the City of Norfolk 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; and during all of said time said newspaper had a bona fide circulation of more than 300 copies daily and was printed wholly in the English language and in whole or in part in an office maintained by the publisher at said place of publication.

Cristina Anderson

Subscribed and sworn to before me this 2nd day of September, 2025

Joyce E Miller

4" x 5.5"	$	158.40
Clip Fee	$	
Proof of Publication	$	
Prepayment	$	
Balance Due	$	**158.40**

GENERAL NOTARY - State of Nebraska
JOYCE E MILLER
My Comm. Exp. October 19, 2027

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Norfolk Public Schools (_59-0002____) 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 8 day of September, 2025 at 5:30 o'clock, P.M., at Norfolk Public Schools Central Office Building 512 W. Phillip Ave. Norfolk NE 68701 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	$ 57,418,467.00	$ 61,502,091.00	$ 70,774,229.40	$ 8,801,836.59	$ 44,017,919.99	$ 35,917,319.00
Depreciation	$ 1,506,290.00	$ 1,300,000.00	$ 6,381,984.00		$ 6,381,984.00	
Employee Benefit	$ 281.00	$ 253,946.00	$ 250,015.00	$ -	$ 250,015.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 1,806,323.00	$ 1,800,000.00	$ 3,019,135.39	$ -	$ 3,019,135.39	
School Nutrition	$ 3,283,084.00	$ 3,351,149.00	$ 3,753,252.00	$ -	$ 3,753,252.00	
Bond	$ -	$ -	$ 1,247,573.15	$ -	$ 1,247,573.15	$ -
Special Building	$ 1,637,347.00	$ 6,231,434.75	$ 3,032,904.25		$ 2,232,904.25	$ 808,081.00
Qualified Capital Purpose Undertaking	$ 839,087.00	$ 902,724.00	$ 2,369,546.00	$ -	$ 1,594,846.00	$ 782,525.00
Cooperative	$ 376,555.00	$ 601,611.26	$ 566,438.24	$ -	$ 566,438.24	
Student Fee	$ 102,741.00	$ 103,607.61	$ 606,167.39	$ -	$ 606,167.39	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 66,970,175.00	$ 76,046,563.62	$ 92,001,244.82	$ 8,801,836.59	$ 63,670,235.41	$ 37,507,925.00

September 2, 2025
L23678
ZNEZ

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 782,525.00	$ 36,725,400.00	$ 37,507,925.00

Norfolk Daily News

OWNED BY THE HUSE PUBLISHING COMPANY
NORFOLK, NEBRASKA
Federal ID #47-0197190

PROOF OF PUBLICATION

THE STATE OF NEBRASKA
Madison County

Cristina Anderson, being first duly sworn on oath says that she is the Circulation Manager of **The Huse Publishing Company**, a corporation, publishers of the **Norfolk Daily News**, a legal daily newspaper published at Norfolk, Madison County, Nebraska, and of general circulation in said county; that a notice entitled

Final Tax Request ; is hereto attached and made a part hereof, was published in the issue of said paper for **one time**, the publication being **September 2, 2025**; that said newspaper was published daily in the City of Norfolk 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; and during all of said time said newspaper had a bona fide circulation of more than 300 copies daily and was printed wholly in the English language and in whole or in part in an office maintained by the publisher at said place of publication.

Cristina Anderson

Subscribed and sworn to before me this 2nd day of September, 2025

Joyce E Miller

4" x 3.5"	$	100.80
Clip Fee	$	
Proof of Publication	$	
Prepayment	$	
Balance Due	$	100.80

GENERAL NOTARY - State of Nebraska
JOYCE E MILLER
My Comm. Exp. October 19, 2027

Notice of Special Hearing To Set Final Tax Request

Norfolk Public Schools (_59-0002____) 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 8 day of, September 2025 at 5:35 o'clock P.M., at Norfolk Public Schools Central Office Building 512 W. Phillip Ave. Norfolk NE 68701 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	3,791,374,762	4,292,995,775	13%

	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	70,195,261.92	34,293,070.00	0.904502	0.798814	70,774,229.40	35,917,319.00	0.836649	-6%	1%
Bond Fund(s) K - 12	1,172,005.63	-	0.000000	0.000000	1,247,573.15	-	0.000000	0%	6%
Special Building Fund	7,484,572.00	-	0.000000	0.000000	3,032,904.25	808,081.00	0.018823		-59%
Qualified Capital Purpose Undertaking Fund K - 12	2,548,387.34	782,525.00	0.020640	0.018228	2,369,546.00	782,525.00	0.018228	-12%	-7%
Total	81,398,226.89	35,075,595.00	0.925142	0.817042	77,424,252.80	37,507,925.00	0.873700	-6%	-5%

September 2, 2025

13609 INFI

Norfolk Daily News

OWNED BY THE HUSE PUBLISHING COMPANY
NORFOLK, NEBRASKA
Federal ID #47-0197190

PROOF OF PUBLICATION

THE STATE OF NEBRASKA
Madison County

Debbie Warneke, being first duly sworn on oath says that she is the Business Manager of **The Huse Publishing Company**, a corporation, publishers of the **Norfolk Daily News**, a legal daily newspaper published at Norfolk, Madison County, Nebraska, and of general circulation in said county; that a notice entitled

PUBLIC NOTICE
The 2nd regular meeting in September of the Norfolk Public Schools Board of Education will be held at Noon on Monday, September 22, 2025 at the Norfolk Public Schools Administration Building, 512 W Phillip Avenue, Norfolk, NE 68701. The purpose of the meeting is to conduct regular business. A copy of the agenda is kept continually current and is readily available for public inspection at the Superintendent's Office, 512 W Phillip, Ave, Norfolk, during normal business hours.
Bill McAllister
Secretary, Board of Education
Norfolk Public Schools
(September 16, 2025) ZNEZ

Notice of Meeting – Board of Education – September 22, 2025 ; of which, as printed in said paper, is hereto attached and made a part hereof, was published in the issue of said paper for **one time**, the publication being **September 16, 2025** ; that said newspaper was published daily in the City of Norfolk 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; and during all of said time said newspaper had a bona fide circulation of more than 300 copies daily and was printed wholly in the English language and in whole or in part in an office maintained by the publisher at said place of publication.

Debbie Warneke

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

Joyce E Miller

18 lines	$	10.29
Clip Fee	$	
Proof of Publication	$	
Prepayment	$	
Balance Due	$	10.29

GENERAL NOTARY - State of Nebraska
JOYCE E MILLER
My Comm. Exp. October 19, 2027

Norfolk Public Schools
Board of Education 2nd Monthly Meeting
Monday, September 22, 2025 12:00 PM
NPS Central Administration Office
512 West Phillip Avenue
Norfolk, NE 68701

Teri Bauer:	Present
Cindy Booth:	Present
Brenda Carhart:	Present
Patti Gubbels:	Present
Steve McNally:	Present
Tom Stanton:	Present

1. Date Public Notice appeared in the Norfolk Daily News: September 16, 2025
2. Call to Order - The Norfolk Public School District's Board of Education regular meeting was called to order at Noon by President Brenda Carhart.
   - 2.1. Roll Call - See attendance above. A statement was made declaring a quorum.
   - 2.2. Declaration of a Legal Meeting
     - A. The meeting was declared legal.
3. Pledge of Allegiance
4. Public Comments & Communication
   - A. No members of the community spoke during the Public Comment period.
5. Reports
   - 5.1. Superintendent Evaluation Committee Report
     - A. At the Superintendent Evaluation Committee meeting on 9/15, the committee discussed the evaluation tool and the board's self-assessment. NASB will conduct both processes within the next couple of weeks.
6. Consent Agenda

Motion to approve the consent agenda at 12:10 PM passed with a motion by Tom Stanton and a second by Patti Gubbels.
Teri Bauer: Yea, Cindy Booth: Yea, Brenda Carhart: Yea, Patti Gubbels: Yea, Steve McNally: Yea, Tom Stanton: Yea
Yea: 6, Nay: 0

   - 6.1. Minutes of Previous Meetings
     - A. Minutes from the meetings on September 8, 2025 were reviewed.
7. Action Items
   - 7.1. Discuss, consider and take action to approve the 2025-2026 Budget
     - A. The proposed 2025-2026 budget has been reviewed by all Board members and presented at a public budget workshop on August 25th. The public also had an opportunity for comment and input at our budget hearing on September 8th. This budget has not changed since those meetings.
     - B. Our total General Fund budget, which covers all operating expenses including staff, transportation, instructional materials, utilities, maintenance, and cash reserve, is set at $70,774,229.40.

C. Our Special Building Fund budget is set at $3,032,904.25. We are budgeting to add $808,081 to this fund for facility maintenance and final closeout of the Middle School Project.
D. Our Depreciation Budget is set at $6,381,984. This fund is used for larger district projects such as Technology, Curriculum, Bus/Vehicle Purchase and Maintenance projects.
E. Additional fund budgets require less explanation and are included in the attachment. The Board of Education and district staff have put a lot of time and effort over the course of the last year to develop spending cuts while continuing to meet district needs. This overall district budget is a 4.91% decrease compared to 2024-2025.

Motion to approve the 2025-2026 Budget at 12:12 PM passed with a motion by Patti Gubbels and a second by Tom Stanton.
Teri Bauer: Yea, Cindy Booth: Yea, Brenda Carhart: Yea, Patti Gubbels: Yea, Steve McNally: Yea, Tom Stanton: Yea
Yea: 6, Nay: 0

7.2. Discuss, consider and take action to approve the 2025-2026 Tax Request
A. Public notice was given at least five days in advance of the district's Special Public Hearing on Sept. 8th which was called for the purpose of discussing and receiving public input regarding the District's Tax Requests for the 2025-2026 school's fiscal year for the General Fund, Special Building Fund and Qualified Capital Purpose Undertaking Fund of Madison County School District 59-0002.
B. A Special Public Hearing was held before the Board of Education of Madison County School District 59-0002 at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication is attached hereto as Exhibit A-1, which is required by law. The following resolution is required to support the budget we just voted on.
C. Resolution setting the property tax request read by Erik Wilson.

Motion to approve the resolution setting the property tax request for 2025-2026 at 12:16 PM passed with a motion by Patti Gubbels and a second by Steve McNally.
Teri Bauer: Yea, Cindy Booth: Yea, Brenda Carhart: Yea, Patti Gubbels: Yea, Steve McNally: Yea, Tom Stanton: Yea
Yea: 6, Nay: 0

8. Discussion Items
8.1. Superintendent Search Discussion
A. The board began the superintendent search process with NASB, setting a timeline, reviewing advertising options, and holding an initial discussion on desired qualifications and priorities.

9. Future Meetings
A. The next regular meeting of the Board of Education will be held on Monday, October 13th, 2025 at 5:30 PM.
B. The 2nd monthly regular meeting of the Board of Education is scheduled for Monday, October 27th, 2025 at Noon.

10. Adjournment

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$	35,917,319.00
Bond Fund:	$	-
Special Building Fund:	$	808,081.00
Qualified Capital Purpose Undertaking Fund:	$	782,525.00

2. The total assessed value of property differs from last year's total assessed value by 13.23 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 0.817042 per $100 of assessed value.

4. Norfolk Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.8737 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Norfolk Public Schools will increase (decrease) last year's budget by -4.91 percent.

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

Motion by Patti Gubbels, seconded by Steve McNally to adopt Resolution #_____.

Voting yes were:	Voting no were:
Teri Bauer	
Cindy Booth	
Brenda Carbart	
Patti Gubbels	
Steve McNally	
Tom Stanton	

Dated this 22 day of September, 2025

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: NORFOLK SCHL DIST 2

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
NORFOLK 2	3	59-0002		$3,573,695,279	$190,990,998	$3,144,342,939	6.07411%
SPECIAL BLDG	3	59-0002		$3,573,695,279	$190,990,998	$3,144,342,939	6.07411%
CAPITAL PURPOSE UNDERTKG	3	59-0002		$3,573,695,279	$190,990,998	$3,144,342,939	6.07411%

* 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 DISTRICTS
TAX YEAR 2025

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

NORFOLK PUBLIC SCHOOL
JAMI JO THOMPSON
TO: 512 WWEST PHILIP AVE PO BOX 139
NORFOLK NE 68702-0139

TAXABLE VALUE LOCATED IN THE COUNTY OF PIERCE

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]
NORFOLK 2	3	59-0002		67,469,944	31,035	64,420,245	0.05

** 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 JEAN M LUBKE, PIERCE 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.

Jean M Lubke — *(signature of county assessor)*

Aug 14, 2025 — *(date)*

CC: County Clerk, PIERCE 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.

PIERCE COUNTY ASSESSOR

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

Assessor's Use Only

1,501,693 Pers Prior
1,346,708 Pers Value
62,918,552 Real Prior
66,123,236 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: DR JAMI JO THOMPSON
NORFOLK PUBLIC SCHOOL
512 PHILIP AVE,PO BOX 139
NORFOLK NE 68702-0139

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]
NORFOLK 2 GENERAL	3	59-0002		477,082,345	30,271,113	426,335,391	7.10

** 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
(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

107,061,395 Pers Prior
127,997,351 Pers Value
319,273,996 Real Prior
349,084,994 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

POLITICAL SUBDIVISION

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF WAYNE

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]
SD #2 NORFOLK	3	59-0002		174,748,207	1,462,485	156,276,177	0.94

** 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 DAWN DUFFY, WAYNE 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.

Dan Duffy
(signature of county assessor)

8-12-25
(date)

CC: County Clerk, WAYNE 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

6,862,690 Pers Prior
6,518,767 Pers Value

149,413,487 Real Prior
168,229,440 Real Value

NDE 03-056
Revised 6/2025

District Number: 59-0002-000
District Name: NORFOLK PUBLIC SCHOOLS
District Phone: (402)644-2500

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	57,357,567
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	57,357,567
Total Allowable Budget Authority	A-780	57,357,567

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

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

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	70,774,229
2025/26 Special Grant Funds List	B-110	3,166,662
2025/26 Special Education Budget of Disbursements & Transfers	B-120	10,250,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	57,357,567
2025/26 Unused Budget Authority	B-150	0

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

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

2025/26 Section C: Allowable Reserves and Total Reserves		
2025/26 Applicable Allowable Reserve Percentage	C-170	25.00
2025/26 Total Allowable Reserves	C-180	17,693,557
2025/26 General Fund Necessary Cash Reserve	C-300	8,801,837

2025/26 Depreciation Fund Total Requirements	C-310	6,381,984
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	15,183,821

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	4,292,995,775

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	39,531,130
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	39,531,130

2025/26 Property Tax Request General Fund	D-210	35,917,319
2025/26 Property Tax Request Special Building Fund	D-220	808,081
2025/26 Total Property Tax Request	D-230	36,725,400
2025/26 Unused Property Tax Request Authority	D-240	2,805,730

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	3,000,000

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 03-056
Revised 6/2025

District Number: 59-0002-000
District Name: NORFOLK PUBLIC SCHOOLS
District Phone: (402)644-2500

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	3,166,662

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	59,267
Career and Technical Eduation Grants (State)	1.157	27,881
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	244,600
Early Childhood Education Program Ages 3-5 Grants	1.205	35,791
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	839,654
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	129,637
ESEA Title III Grants - Immigrant Education Grants	1.235	13,974
ESEA Title III Grants – Language Instruction for English Learners	1.24	41,875
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	44,573
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	130,417
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	30,000
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	1,135,816
Idea Part C - Planning Region Team	1.307	16,000
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	17,500
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	46,606
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	296,000
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0

Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0