2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: __65-001100____ Class #: 3

Superior

TO THE COUNTY BOARD AND COUNTY CLERK OF

Nuckolls County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 5,919,491.00	$ 5,919,491.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 571,371.00		$ 571,371.00
Special Building Fund	$ -	$ 235,494.00	$ 235,494.00
Qualified Capital Purpose Undertaking Fund	$ 205,613.00	$ -	$ 205,613.00
Total All Funds	$ 776,984.00	$ 6,154,985.00	$ 6,931,969.00

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

$ 3,850,000.00	Principal
$ 277,019.00	Interest
$ 4,127,019.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 652,599,436

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[x] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

[ ] YES [x] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [x] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 65-001100
Superior

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY	PERSONAL AND REAL PROPERTY	TOTAL RESOURCES AVAILABLE	TOTAL BUDGET OF DISBURSEMENTS	TOTAL BUDGET OF DISBURSEMENTS	TOTAL BUDGET OF DISBURSEMENTS	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8)
General	1,425,288.00	4,119,321.00	5,860,296.00	9,979,617.00	2,020,000.00	7,959,617.00	9,979,617.00	-	9,979,617.00
Depreciation	464,521.00	967,251.00		967,251.00			967,251.00		967,251.00
Employee Benefit	5,379.00	8,389.00		8,389.00			8,389.00	-	8,389.00
Contingency	-	-		-			-		-
Activities	519.00	593,885.00		593,885.00			593,885.00	-	593,885.00
School Nutrition	34,663.00	454,713.00		454,713.00			454,713.00	-	454,713.00
Bond	1,271,630.00	1,290,945.00	565,657.00	1,856,602.00			1,856,602.00	-	1,856,602.00
Special Building	385,125.00	392,610.00	233,139.00	625,749.00			625,749.00		625,749.00
Qualified Capital Purpose Undertaking	233,004.00	409,266.00	203,557.00	612,823.00			612,823.00	-	612,823.00
Cooperative	(17,389.00)	115,000.00		115,000.00			115,000.00	-	115,000.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,802,760.00	8,351,380.00	6,862,649.00	15,214,029.00	2,020,000.00	7,959,617.00	15,214,029.00	-	15,214,029.00

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.

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)	5,860,296.00	565,657.00	233,139.00	203,557.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	59,195.00	5,714.00	2,355.00	2,056.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,919,491.00	571,371.00	235,494.00	205,613.00

Delinquent Tax Allowance. the Legislature passed LB 432 eliminating the authority to add an amount for delinquent tax to the Tax Requirement unless the Federal Prime Rate exceeds 10%.

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 646,011.00	$ 260,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
425,288.00	-	85,125.00	1,004.00

County-District # 65-001100

Superior

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	2,772,028.00	7,248,888.00	3,000,000.00	10,248,888.00	1,835,000.00	6,988,600.00	8,823,600.00	1,425,288.00
Depreciation	527,554.00	649,521.00		649,521.00			185,000.00	464,521.00
Employee Benefit	3,373.00	5,379.00		5,379.00			-	5,379.00
Contingency	-	-		-			-	-
Activities	183,120.00	500,519.00		500,519.00			500,000.00	519.00
School Nutrition	27,780.00	417,840.00		417,840.00			383,177.00	34,663.00
Bond	725,961.00	1,294,092.00	499,213.00	1,793,305.00			521,675.00	1,271,630.00
Special Building	99,927.00	393,839.00	191,286.00	585,125.00			200,000.00	385,125.00
Qualified Capital Purpose Undertaking	173,367.00	247,234.00	133,183.00	380,417.00			147,413.00	233,004.00
Cooperative	-	42,631.00		42,631.00			60,000.00	(17,369.00)
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	4,513,110.00	10,799,943.00	3,823,682.00	14,623,625.00	1,835,000.00	6,988,600.00	10,820,865.00	3,802,760.00

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	
$	**260,000.00**

County-District # 65-001100

Superior

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	2,078,273.00	5,382,369.00	4,939,593.00	10,321,962.00	1,223,645.00	6,326,289.00	7,549,934.00	2,772,028.00
Depreciation	506,452.00	628,722.00		628,722.00			101,168.00	527,554.00
Employee Benefit	5,512.00	7,518.00		7,518.00			4,145.00	3,373.00
Contingency	-	-		-			-	-
Activities	171,445.00	536,054.00		536,054.00			352,934.00	183,120.00
School Lunch	5,713.00	407,844.00		407,844.00			380,064.00	27,780.00
Bond	681,781.00	750,201.00	499,213.00	1,249,414.00			523,453.00	725,961.00
Special Building	608,841.00	633,939.00	187,099.00	821,038.00			721,111.00	99,927.00
Qualified Capital Purpose Undertaking	81,457.00	321,455.00	-	321,455.00			148,088.00	173,367.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,139,474.00	8,668,102.00	5,625,905.00	14,294,007.00	1,223,645.00	6,326,289.00	9,780,897.00	4,513,110.00

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
$ 272,702.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME _____

ADDRESS _____

CITY & ZIP CODE _____

TELEPHONE _____

WEBSITE _____

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Peggy Meyer	Morgan Kroeger	John Whetzal
TITLE /FIRM NAME	Chairperson	Business Manager	Superintendent
TELEPHONE	(402)879-1303	(402)879-3257	(402)879-3257
EMAIL ADDRESS	pmeyer@superiorwildcats.org	mkroeger@superiorwildcats.org	jwhetzal@superiorwildcats.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

Superior

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ ~~6,012,504.00~~
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*
6,012,827.00

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2,229,022.00	/	609,875,661.00	=	0.37 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.37 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ ~~142,496.34~~ 142,504.00

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ ~~6,155,000.34~~
(Without needing to attend Joint Public Hearing, or be included on postcard notification)
6,155,331.00

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 6,154,985.00
(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.

Instructions:

Lines 1-7 will automatically populate based on information entered on the "Basic Data Input" tab and other places of the budget.

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 your information to the County Assessor 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.

See Budget Form Instruction Manual for additional requirements related to the Joint Public Hearing and Postcard requirements.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Superior — SUBDIVISION NAME

Nuckolls — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Brodstone Healthcare	2025-2026 School Year	Health and Mental Health Services and OT Services
ESU #9	2025-2026 School Year	Special Education Services
Thayer County Public Schools	2025-2026 School Year	Curriculum Director

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # __65-001100____

Superior

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**	$ 38,220.00
20	**Retirement Contribution Increase**	$ 135,365.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 173,585.00

DO NOT ADD OR DELETE ROWS, OR MAKE ANY OTHER CHANGES TO THIS SCHEDULE

Superior

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	5,919,491.00	571,371.00	235,494.00	205,613.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	571,371.00		205,613.00
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)**	-	571,371.00	-	205,613.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,919,491.00	-	235,494.00	-
14	Assessed Valuation	652,599,436	652,599,436	652,599,436	652,599,436
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.907063	0.000000	0.036086	0.000000
16	Total Levy for Compliance	0.943149			

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	$ 5,919,491.00	$ 652,599,436	0.907063
Special Building Fund	$ 235,494.00	$ 652,599,436	0.036086
Bond Fund	$ 571,371.00	$ 652,599,436	0.087553
Bond Fund	$ -	$ 652,599,436	0.000000
Bond Fund	$ -	$ 652,599,436	0.000000
QCPUF Fund	$ 205,613.00	$ 652,599,436	0.031507
QCPUF Fund	$ -	$ 652,599,436	0.000000
	$ -	$ 652,599,436	0.000000
	$ -	$ 652,599,436	0.000000
	$ -	$ 652,599,436	0.000000
	$ -	$ 652,599,436	0.000000
	$ -	$ 652,599,436	0.000000
	$ -	$ 652,599,436	0.000000
Total	$ 6,931,969.00		$ 1.062209

Must agree to Cover

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

Notice is hereby given that _____ Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _____, 20___ at ___ am/pm at the _____ Room in _____, 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.) 2

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	$175,000.00	$152,000.00	$327,000.00
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)*	$19,949.00	$19,949.00	$39,898.00
• *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*	$30,775.00	$31,360.00	$62,135.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$1,500.00	$1,500.00	$3,000.00
• *Cell Phone/Internet reimbursement*	$600.00	$600.00	$1,200.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	$ 227,824.00	$ 205,409.00	$ 433,233.00

Instructions for Completing Schedule D -Superintendent Pay Transparency Act Notice

Schedule D is provided to collect current and future costs to a school district for the services of the school superintendent in accordance with LB 470.

To complete Schedule D, enter the following information (where applicable) into highlighted cells on Schedule D. Row 1 & 2 have been provided to assist with the school publication requirements of LB 470, they are not a required part of this form and may be left incomplete.

Cell Reference	Item	Description
F4	Contract Length	The number of years that remain until end of the contract.
E11	Base Pay	The total base pay before any deductions.
F14	Extended Contracts	Amount paid if number of days in contract increase. Include extra duty pay, e.g. coaching.
F15	Bonus, Incentive or Performance Pay	Amount paid if specific conditions listed in the contract are met.
F16	Stipends	Additional compensation for additional hours, days worked, or extra duty pay (sports or activities).
F17	All other costs not listed above	Any other additional compensation paid by the district.
F20	Insurance	District cost for health-related insurance (e.g., Health, Dental, Life, Long Term Disability (% rate of salary + benefits)
F21	Cafeteria Plan Stipend	District contribution to the individual's plan. Includes individual's or family deductible.
F22	Cash in lieu of insurance	Amount paid by the district for not participating in the district insurance plan(s).
F24	Employee's share of retirement...	Amount paid by district to cover retirement contribution, deferred compensation, FICA and Medicare traditionally paid by an employee.
F25	District share of retirement...	Amount paid by district for the employer share of retirement (9.8778%), FICA (6.2% up to $117,000) and Medicare (1.45%).
F26	IRS value of housing allowance	Amount equal to the fair market rental value of the housing (purchased or provided).
F27	IRS value of vehicle allowance	Amount equal to annual cost of a vehicle -- sole use for superintendent (purchased or provided).
F28	Leave days	Estimated leave days used (e.g. 3-year average), additional leave days included in contract, value of unused leave balance from previous year.
F29	Annuities	Amount paid by the district to purchase annuities.
F30	Service Credit Purchase	Amount paid by district to purchase additional school retirement credit.
F31	Association / Membership Dues	Cost of all memberships and fees paid by district.
F32	Cell Phone/Internet Reimbursement	Cost of cell phone and internet bills reimbursed by district.
F33	Relocation reimbursement	Cost of all moving expenses for relocation reimbursed by the district.
F34	Travel allowance reimbursement	Cost transportation paid by the district, projected or based on previous year's travel. (e.g. mileage, fuel, per diem rate).
F34	Mileage allowance	Monthly mileage allowance paid by district.
F36	Educational tuition assistance	Amount to be paid by district for cost of job-related tuition.
F37	All other benefit costs not listed above	Employee's share of any other benefit if paid by the district. (e.g. stipends for expenses)

Affidavit of Publication

The Superior Express

ISSN 0740-0969, Fed ID 47-0533065

State of Nebraska }
Nuckolls County } ss.

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

said paper for 1 consecutive weeks, the first publication being on the

4th day of Sept, 2025 and the last publication the

____ day of _____, 20____.

Publisher's Fee $ #85.50

W A Blauvelt

Subscribed and sworn to before me on this

4th day of Sept, 2025.

Reta I. Boswell
Notary Public

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

Notice of Special Hearing To Set Final Tax Request

Superior (__65-001100____) in Nuckolls County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8 day of, September 2025 at immediately following the budget hearing o'clock P.M., at High School Library 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	609,875,661	652,599,436	7%

2024-2025 Budget Information

Fund	2024-2025	2024-2025	2024	Property Tax Rate
General Fund	9,538,676.00	5,717,172.00	0.937432	0.876061
Bond Fund(s) K - 12	1,269,912.00	565,657.00	0.092750	0.086678
Bond Fund(s) K - 8			0.000000	0.000000
Bond Fund(s) 9 - 12			0.000000	0.000000
Bond Fund			0.000000	0.000000
Special Building Fund	468,539.00	295,655.00	0.048478	0.045304
Qualified Capital Purpose Undertaking Fund K - 12	283,557.00	202,020.00	0.033125	0.030956
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000
Total	11,560,684.00	6,780,504.00	1.111785	1.038999

2025-2026 Budget Information

2025-2026	2025-2026	Proposed	Change	Change in
9,979,617.00	5,919,491.00	0.907063	-3%	5%
1,856,602.00	571,371.00	0.087553	-6%	46%
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
625,749.00	235,494.00	0.036086	-26%	34%
612,823.00	205,613.00	0.031507	-5%	116%
		0.000000	#DIV/0!	0
		0.000000	#DIV/0!	0
13,074,791.00	6,931,969.00	1.062209	-4%	13%

Affidavit of Publication

The Superior Express

ISSN 0740-0969, Fed ID 47-0533065

State of Nebraska }
Nuckolls County } ss.

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

said paper for 1 consecutive weeks, the first publication being on the

4th day of Sept, 2025 and the last publication the

____ day of _____, 20____.

Publisher's Fee $ #109.25 W.A. Blauvelt

Subscribed and sworn to before me on this

4th day of Sept, 2025

Reta I. Boswell
Notary Public

GENERAL NOTARY - State of Nebraska
RETA I. BOSWELL
My Comm. Exp. July 26, 2028

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Superior (__65-001100____) in Nuckolls County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8 day of September, 2025 at 7 o'clock, P.M., at High School Library 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	$ 7,549,934.00	$ 8,823,600.00	$ 9,979,617.00		$ 4,119,321.00	$ 5,919,491.00
Depreciation	$ 101,168.00	$ 185,000.00	$ 967,251.00		$ 967,251.00	
Employee Benefit	$ 4,145.00	$ -	$ 8,389.00		$ 8,389.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 352,934.00	$ 500,000.00	$ 593,885.00		$ 593,885.00	
School Nutrition	$ 380,064.00	$ 383,177.00	$ 454,713.00		$ 454,713.00	
Bond	$ 523,453.00	$ 521,675.00	$ 1,856,602.00		$ 1,290,945.00	$ 571,371.00
Special Building	$ 721,111.00	$ 200,000.00	$ 625,749.00		$ 392,610.00	$ 235,494.00
Qualified Capital Purpose Undertaking	$ 148,088.00	$ 147,413.00	$ 612,823.00		$ 409,266.00	$ 205,613.00
Cooperative	$ -	$ 60,000.00	$ 115,000.00		$ 115,000.00	
Student Fee	$ -	$ -	$ -		$ -	
TOTALS	$ 9,780,897.00	$ 10,820,865.00	$ 15,214,029.00	$ -	$ 8,351,380.00	$ 6,931,969.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 776,984.00	$ 6,154,985.00	$ 6,931,969.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Superior (__65-001100____) in Nuckolls County, Nebraska

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Depreciation	$ 101,168.00	$ 185,000.00	$ 967,251.00		$ 967,251.00	
Employee Benefit	$ 4,145.00	$ -	$ 8,389.00	$ -	$ 8,389.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 352,934.00	$ 500,000.00	$ 593,885.00	$ -	$ 593,885.00	
School Nutrition	$ 380,064.00	$ 383,177.00	$ 454,713.00	$ -	$ 454,713.00	
Bond	$ 523,453.00	$ 521,675.00	$ 1,856,602.00	$ -	$ 1,290,945.00	$ 571,371.00
Special Building	$ 721,111.00	$ 200,000.00	$ 625,749.00		$ 392,610.00	$ 235,494.00
Qualified Capital Purpose Undertaking	$ 148,088.00	$ 147,413.00	$ 612,823.00	$ -	$ 409,266.00	$ 205,613.00
Cooperative	$ -	$ 60,000.00	$ 115,000.00	$ -	$ 115,000.00	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,780,897.00	$ 10,820,865.00	$ 15,214,029.00	$ -	$ 8,351,380.00	$ 6,931,969.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 776,984.00	$ 6,154,985.00	$ 6,931,969.00

Notes:

(1) The example publication included here is solely to hear taxpayer input at the budget hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Budget Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publications include all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

Common Questions

How many days must the notice be published prior to the meeting?

Notice must be published 4 days prior to hearing date. State Statute 13-506 states "For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing.

My notice did not get printed, now what do I do?

If for some reason your notice does not get printed, you are still required to publish and hold another hearing. The 4 day rule still applies. If there is not time to publish and hold meeting prior to the September 30 deadline, your budget will be late and you need to submit as soon as possible.

The Board approved a budget different than what was published?

If the Board approves a budget at the meeting that is different than the published information, you must publish a summary of the changes within 20 days after the date the budget is adopted. File your budget timely, and submit publication of summary of changes once that has been published.

Found a calculation error in the budget after it was adopted, now what?

It has been less than 30 days since adoption of the budget:

If the total amount budgeted changes by less than 1% and the property taxes do not increase, you can correct the forms and submit a new version to the Auditor, County Clerk and Dept. of Education. You are not required to hold a hearing or publish the change.

It has been more than 30 days since adoption of the budget:

You must follow the procedures of amending the budget that are found in Statute 13-511. This includes holding a hearing, publication and then filing the new forms with Auditor, County Clerk and Dept. of Education.

The County Assessor changes the certified valuation after the budget and tax request has been adopted.

The change causes the levy to exceed the levy limit.

The budget will need to be amended to reduce the property taxes so that the levy limit is not exceeded. Hearing and publication will depend on if it has been less than 30 days after adoption and if total amount budgeted changes by less than 1%.

The change causes the levy to be reduced

The County Board is responsible to set the levy based on the property tax request amount and the valuation, so a change to the valuation will change the levy set, but will not change the amount collected in taxes. Therefore, the budget will not need to be amended.

Can we hold the hearings the same day as the board meeting to approve the budget and tax request?

LB 148 (2020) states the budget hearing must be held separately from regularly scheduled meeting and cannot be limited by time. Nothing indicates the hearing cannot be held the same day as a meeting.

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 **Nuckolls County School District 65-0011**, commonly known as **Superior 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 seven percent (7%).

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 7%.

Said Resolution was adopted by the Board of Education by a vote of 4 to 0 on the 8 day of September, 2025.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-01

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

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

General Fund:	$	5,919,491.00
Bond Fund:	$	571,371.00
Special Building Fund:	$	235,494.00
Qualified Capital Purpose Undertaking Fund:	$	205,613.00

2. The total assessed value of property differs from last year's total assessed value by 7.01 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 1.038999 per $100 of assessed value.

4. Superior proposes to adopt a property tax request that will cause its tax rate to be 1.062209 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Superior will increase (decrease) last year's budget by 31.88 percent.

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

Motion by Luke Meyers, seconded by Matt Sullivan to adopt Resolution #2025-01.

Voting yes were:	Voting no were:
Brad Biltoft	
Peggy Meyer	
Luke Meyers	
Matt Sullivan	

Dated this 8TH day of September, 2025

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-01

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Voting yes were:	Voting no were:
Brad Biltoft	
Peggy Meyer	
Luke Meyers	
Matt Sullivan	

Dated this 8TH day of September, 2025

County-District # 65-001100

Superior

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	2,078,273.00	5,382,369.00	4,939,593.00	10,321,962.00	1,223,645.00	6,326,289.00	7,549,934.00	2,772,028.00
Depreciation	506,452.00	628,722.00		628,722.00			101,168.00	527,554.00
Employee Benefit	5,512.00	7,518.00		7,518.00			4,145.00	3,373.00
Contingency	-	-		-			-	-
Activities	171,445.00	536,054.00		536,054.00			352,934.00	183,120.00
School Lunch	5,713.00	407,844.00		407,844.00			380,064.00	27,780.00
Bond	681,781.00	750,201.00	499,213.00	1,249,414.00			523,453.00	725,961.00
Special Building	608,841.00	633,939.00	187,099.00	821,038.00			721,111.00	99,927.00
Qualified Capital Purpose Undertaking	81,457.00	321,455.00	-	321,455.00			148,088.00	173,367.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,139,474.00	8,668,102.00	5,625,905.00	14,294,007.00	1,223,645.00	6,326,289.00	9,780,897.00	4,513,110.00

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
$ 272,702.00

Superior

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 6,012,504.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2025 Real Growth Value per Assessor	/	Prior Year Total Property Valuation per Assessor	=		
2,229,022.00	/	609,875,661.00	=	0.37	% (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.37 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 142,496.34

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 6,155,000.34**
(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) $ 6,154,985.00
(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.

Instructions:

Lines 1-7 will automatically populate based on information entered on the "Basic Data Input" tab and other places of the budget.

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 your information to the County Assessor 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.

See Budget Form Instruction Manual for additional requirements related to the Joint Public Hearing and Postcard requirements.

DO NOT ADD OR DELETE ROWS, OR MAKE ANY OTHER CHANGES TO THIS SCHEDULE

Superior

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	5,919,491.00	571,371.00	235,494.00	205,613.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	571,371.00		205,613.00
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)**	-	571,371.00	-	205,613.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,919,491.00	-	235,494.00	-
14	Assessed Valuation	652,599,436	652,599,436	652,599,436	652,599,436
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.907063	0.000000	0.036086	0.000000
16	Total Levy for Compliance	0.943149			

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	$ 5,919,491.00	$ 652,599,436	0.907063
Special Building Fund	$ 235,494.00	$ 652,599,436	0.036086
Bond Fund	$ 571,371.00	$ 652,599,436	0.087553
Bond Fund	$ -	$ 652,599,436	0.000000
Bond Fund	$ -	$ 652,599,436	0.000000
QCPUF Fund	$ 205,613.00	$ 652,599,436	0.031507
QCPUF Fund	$ -	$ 652,599,436	0.000000
	$ -	$ 652,599,436	0.000000
	$ -	$ 652,599,436	0.000000
	$ -	$ 652,599,436	0.000000
	$ -	$ 652,599,436	0.000000
	$ -	$ 652,599,436	0.000000
	$ -	$ 652,599,436	0.000000
Total	$ 6,931,969.00		$ 1.062209

Must agree to Cover

NUCKOLLS COUNTY SCHOOL DISTRICT 65-0011
SUPERIOR PUBLIC SCHOOLS
SUPERIOR, NEBRASKA
September 8, 2025

Matt Bargen: Absent, Brad Biltoft: Present, Peggy Meyer: Present, Luke Meyers: Present, Matt Sullivan: Present, Krista Tatro: Absent. Present: 4, Absent: 2.
Posted Locations:

- The Superior Express
- Superior Public Schools
- https://www.superiorwildcats.org/

Posted Dates: 08/28/2025 Superior Public Schools and https://www.superiorwildcats.org/
08/28/2025 The Superior Express

1. Routine Business

1.1. Call Meeting to Order

Meeting was called to order at 7:30 p.m. by Peggy Meyer.

1.2. Pledge of Allegiance

1.3. Roll Call

1.4. Excuse Absent Board Member(s)

Motion to excuse absent board member Matt Bargen and Krista Tatro carried with a motion by Luke Meyers and a second by Matt Sullivan.
Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye
Aye: 4, Nay: 0

2. Regular Meeting Agenda

2.1. Public Participation

2.2. Student Ambassador Report

Kash Wenske gave the student ambassador report of events happening at Superior High School.

2.3. Presentations - Staff/Students

2.4. Principals' and Activities/Athletic Director's Reports

Jodi Fierstein provided the elementary board report and the board reviewed the secondary board report. Steph Corman gave the activities and athletic director report, including Cat's Closet. Reclassification for football will be updated in November.

2.5. Superintendent's Report

John provided the superintendent's report AQuESTT classifications, state conference registration starts this week, the curriculum, and a strategic planning committee which the board wants to do a workshop sometime in November or December. John has reached out to local banks and investment companies regarding interest rates.

2.6. Consent Agenda

Motion to approve consent agenda as presented carried with a motion by Matt Sullivan and a second by Luke Meyers.
Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye
Aye: 4, Nay: 0

2.6.1. Approval of Previous Minutes

2.6.2. Approval of Treasurer's Report

2.6.3. Approval of School Activity Fund Report

2.6.4. Approval of Revenue Budget Report

2.6.5. Approval of Expense Budget Report

2.7. Approval of Previous Months Claims

Motion to approve General Fund claims for September 2025 in the amount of $707,103.19 carried with a motion by Luke Meyers and a second by Brad Biltoft.
Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye
Aye: 4, Nay: 0

Discussion about hot water heater expansion in kitchen and vacuums. Talked about grant money paying for equipment for Cat's Closet.

2.8. Football Scoreboard

Motion to pay for 50% down in the amount of $13,975.00 for the Football Scoreboard from the Depreciation Fund carried with a motion by Luke Meyers and a second by Brad Biltoft.
Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye
Aye: 4, Nay: 0

Hopeful that it will be installed for the last football game.

2.9. Vehicle Purchase

Motion to purchase a 2025 Chevy Suburban from Alexander Motors in the amount of $64,483.00 from the Depreciation Fund carried with a motion by Luke Meyers and a second by Peggy Meyer.

Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye
Aye: 4, Nay: 0

2.10. Emergency Operations Plan

Motion to approve the 2025-2026 Emergency Operations Plan as presented carried with a motion by Brad Biltoft and a second by Matt Sullivan.
Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye
Aye: 4, Nay: 0

2.11. Budget Increase Resolution

Motion to approve resolution increasing the base growth percentage used to determine the school district's property tax request authority by up to seven percent (7%) carried with a motion by Luke Meyers and a second by Matt Sullivan.
Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye
Aye: 4, Nay: 0

2.12. 2025-2026 Budget

Motion to adopt the 2025-2026 budget as presented carried with a motion by Luke Meyers and a second by Matt Sullivan.
Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye
Aye: 4, Nay: 0

2.13. 2025-2026 Tax Request and Resolution

Motion to approve the 2025-2026 tax request and resolution as presented - General Fund $5,919,491.00; Bond Fund $571,371.00; Special Building Fund $235,494.00; Qualified Capital Purpose Undertaking Fund $205,613.00. Total Tax Asking $6,931,969.00 carried with a motion by Matt Sullivan and a second by Luke Meyers.
Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye
Aye: 4, Nay: 0

2.14. HVAC Bid

Motion to accept bid #1833 and #1834 to replace rooftop unit from Rutt's in the amount of $139,400 carried with a motion by Matt Sullivan and a second by Luke Meyers.
Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye
Aye: 4, Nay: 0

2.15. Wildcat Subdivision Plat

No action taken as the board wants more clarification. John will get in touch with Andrew Brittenham.

2.16. Wildcat Subdivision Easement

No action taken as the board wants more clarification.

3. Discussion Items

3.1. Report from Board Committees

3.2. Review Policies 4013 - 4021

The board reviewed the policies and there are no changes.

4. Correspondence
- Board Quicks

5. Items for Next Board Meeting

American Civics meeting, SEA Recognition

6. Executive Session

Motion to move to executive session at 8:42 p.m. for discussion of personnel for the protection of public interest carried with a motion by Brad Biltoft and a second by Matt Sullivan.
Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye
Aye: 4, Nay: 0

7. Reconvene to regular session

Motion to reconvene to regular session at 9:35 p.m carried with a motion by Matt Sullivan and a second by Brad Biltoft.
Brad Biltoft: Aye, Peggy Meyer: Aye, Luke Meyers: Aye, Matt Sullivan: Aye
Aye: 4, Nay: 0

8. Adjournment

Meeting adjourned at 9:36 p.m. by Peggy Meyer.

(First Published September 11, 2025 in The Superior Express)

Nuckolls County School District 65-0011
Superior Public Schools
Superior, Nebraska
September 8, 2025

A special hearing of the Board of Education of School District 65-0011 was called to order at 7:00 p.m. by President Peggy Meyer.

Posted Locations:
- The Superior Express
- Superior Public Schools
- https://www.superiorwildcats.org/

Posted Dates: 09/04/2025 Superior Public Schools and https://www.superiorwildcats.org/

09/04/2025 The Superior Express

Purpose of the special hearing is for hearing support, position, criticism, suggestions or observations of patrons relating to the 2025-2026 proposed budget

The board reviewed the proposed budget and there was discussion about how the timing has changed as to when receiving taxes.

No comment or questions by the board.

There were no public comment or questions.

President Meyer adjourned the meeting at 7:12 p.m.

ZNEZ 37-1c

Affidavit of Publication

The Superior Express

ISSN 0740-0969, Fed ID 47-0553065

State of Nebraska } ss.
Nuckolls County }

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

said paper for 1 consecutive weeks, the first publication being on the

11th day of Sept, 2025 and the last publication the

____ day of _____, 20____.

Publisher's Fee $ #1432 W A Blauvelt

Subscribed and sworn to before me on this

11th day of Sept, 2025

Reta I. Boswell
Notary Public

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

Affidavit of Publication

The Superior Express

ISSN 0740-0969, Fed ID 47-0533065

State of Nebraska }
Nuckolls County } ss.

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said paper for 1 consecutive weeks, the first publication being on the

4th day of Sept, 2025 and the last publication the

____ day of _____, 20____.

Publisher's Fee $ #85.50

W A Blauvelt

Subscribed and sworn to before me on this

4th day of Sept, 2025.

Reta I. Boswell
Notary Public

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

Notice of Special Hearing To Set Final Tax Request

Superior (__65-001100____) in Nuckolls County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8 day of, September 2025 at immediately following the budget hearing o'clock P.M., at High School Library 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	609,875,661	652,599,436	7%

	2024-2025 Budget Information				2025-2026 Budget Information				
Fund	2024-2025	2024-2025	2024	Property Tax Rate	2025-2026	2025-2026	Proposed	Change	Change in
General Fund	9,538,676.00	5,717,172.00	0.937432	0.876061	9,979,617.00	5,919,491.00	0.907063	-3%	5%
Bond Fund(s) K - 12	1,269,912.00	565,657.00	0.092750	0.086678	1,856,602.00	571,371.00	0.087553	-6%	46%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	468,539.00	295,655.00	0.048478	0.045304	625,749.00	235,494.00	0.036086	-26%	34%
Qualified Capital Purpose Undertaking Fund K - 12	283,557.00	202,020.00	0.033125	0.030956	612,823.00	205,613.00	0.031507	-5%	116%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	11,560,684.00	6,780,504.00	1.111785	1.038999	13,074,791.00	6,931,969.00	1.062209	-4%	13%

Affidavit of Publication

The Superior Express

ISSN 0740-0969, Fed ID 47-0533065

State of Nebraska }
Nuckolls County } ss.

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said paper for 1 consecutive weeks, the first publication being on the

4th day of Sept, 2025 and the last publication the

____ day of _____, 20____.

Publisher's Fee $ #109.25 W.A. Blauvelt

Subscribed and sworn to before me on this

4th day of Sept, 2025

Reta I. Boswell
Notary Public

GENERAL NOTARY - State of Nebraska
RETA I. BOSWELL
My Comm. Exp. July 26, 2026

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Superior (__65-001100____) In Nuckolls County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 8 day of September, 2025 at 7 o'clock, P.M., at High School Library 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	$ 7,549,934.00	$ 8,823,600.00	$ 9,979,617.00		$ 4,119,321.00	$ 5,919,491.00
Depreciation	$ 101,168.00	$ 185,000.00	$ 967,251.00		$ 967,251.00	
Employee Benefit	$ 4,145.00	$ -	$ 8,389.00		$ 8,389.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 352,934.00	$ 500,000.00	$ 593,885.00		$ 593,885.00	
School Nutrition	$ 380,064.00	$ 383,177.00	$ 454,713.00		$ 454,713.00	
Bond	$ 523,453.00	$ 521,675.00	$ 1,856,602.00		$ 1,290,945.00	$ 571,371.00
Special Building	$ 721,111.00	$ 200,000.00	$ 625,749.00		$ 392,610.00	$ 235,494.00
Qualified Capital Purpose Undertaking	$ 148,088.00	$ 147,413.00	$ 612,823.00		$ 409,266.00	$ 205,613.00
Cooperative	$ -	$ 60,000.00	$ 115,000.00		$ 115,000.00	
Student Fee	$ -	$ -	$ -		$ -	
TOTALS	$ 9,780,897.00	$ 10,820,865.00	$ 15,214,029.00	$ -	$ 8,351,380.00	$ 6,931,969.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 776,984.00	$ 6,154,985.00	$ 6,931,969.00

(First Published September 11, 2025 in The Superior Express)
Nuckolls County School District 65-0011
Superior Public Schools
Superior, Nebraska
September 8, 2025

A special hearing of the Board of Education of School District 65-0011 was called to order at 7:15 p.m. by Peggy Meyer.

Posted Locations:
- The Superior Express
- Superior Public Schools
- https://www.superiorwildcats.org/

Posted Dates: 09/04/2025 Superior Public Schools and https://www.superiorwildcats.org/

09/04/2025 The Superior Express

Purpose of the special hearing is for hearing support, position, criticism, suggestions or observations of patrons relating to 2025-2026 proposed final tax request

The board discussed the special building fund amount.

The board had no questions or comments.

There were no comments or questions from the public.

President Meyer adjourned the meeting at 7:25 p.m.

ZNEZ 37-1c

Affidavit of Publication

The Superior Express

ISSN 0740-0969, Fed ID 47-0553065

State of Nebraska } ss.
Nuckolls County }

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said paper for 1 consecutive weeks, the first publication being on the

11th day of Sept, 20 25 and the last publication the

____ day of _____, 20 ____.

Publisher's Fee $ #13.50

W A Blauvelt

Subscribed and sworn to before me on this

11th day of Sept, 2025

Reta I. Boswell
Notary Public

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

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 **Nuckolls County School District 65-0011**, commonly known as **Superior 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 seven percent (7%).

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 7%.

Said Resolution was adopted by the Board of Education by a vote of 4 to 0 on the 8 day of September, 2025.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SUPERIOR PUBLIC SCHOOLS
JOHN WHETZAL
PO BOX 288
SUPERIOR NE 68978

TAXABLE VALUE LOCATED IN THE COUNTY OF NUCKOLLS

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
SUPERIOR 11 GENERAL	3	65-0011		455,713,935	2,140,617	422,589,878	0.51

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

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

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

Samantha Haba
(signature of county assessor)

8-14-2025
(date)

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

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

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

Assessor's Use Only

29,326,558 Pers Prior
30,205,505 Pers Value

393,263,320 Real Prior
425,508,430 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: SUPERIOR PUBLIC SCHOOLS
JOHN WHETZAL
PO BOX 288
SUPERIOR NE 68978-0288

TAXABLE VALUE LOCATED IN THE COUNTY OF NUCKOLLS

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
SUPERIOR 11 BOND		65-0011	455,713,935

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

Samantha Haba
(signature of county assessor)

8-14-2025
(date)

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

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

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

Assessor's Use Only
29,326,558 Pers Prior
30,205,505 Pers Value
393,263,320 Real Prior
425,508,430 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

TO: NUCKOLLS COUNTY CLERK
CARRIE J MILLER
PO BOX 366
NELSON NE 68961

TAXABLE VALUE LOCATED IN THE COUNTY OF WEBSTER

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
SUPERIOR SC BOND		65-0011	196,018,324

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

Tami Scheuneman
(signature of county assessor)

8/14/2025
(date)

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

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

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

Assessor's Use Only
7,078,389 Pers Prior
6,357,723 Pers Value
179,374,456 Real Prior
189,660,601 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SUPERIOR PUBLIC SCHOOLS
JOHN WHETZAL, SUPERINTENDENT
PO BOX 288
SUPERIOR NE 68978

TAXABLE VALUE LOCATED IN THE COUNTY OF WEBSTER

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ª
SUPERIOR	3	65-0011		196,018,324	87,775	186,452,845	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 TAMI SCHEUNEMAN, WEBSTER County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Tami Scheuneman — *(signature of county assessor)*

8/14/2025 — *(date)*

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

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

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

Assessor's Use Only — 7,078,389 Pers Prior — 179,374,456 Real Prior
6,357,723 Pers Value — 189,660,601 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: Superior 11

TAXABLE VALUE LOCATED IN THE COUNTY OF THAYER 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
Superior Schools 11N General	3	65-0011		$867,177	$630	$832,938	0.07564%
Superior Schools 11N Sinking	3	65-0011		$867,177	$630	$832,938	0.07564%
Superior Schools 11N-QCPUF	3	65-0011		$867,177	$630	$832,938	0.07564%

* 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 , Amy C Peterson, Thayer 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.

Amy C Peterson
(signature of county assessor)

08/14/2025
(date)

CC: County Clerk, Thayer County, NE County

CC: County Clerk where school district is headquartered, if different county, Thayer 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)



District Number: 65-0011-000
District Name: SUPERIOR PUBLIC SCHOOLS
District Phone: (402)879-3257

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

Checklist

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

Please load your budget documents here

Choose File No file chosen

Load Budget Document

PDF ONLY - 20MB limit
Please combine into a single PDF document. Mailed or emailed budgets will not be accepted by NDE.

The following documents have been loaded:
No Budget Documents loaded

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

Certified Budget Authority	A-101	6,856,157
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	6,856,157
Total Allowable Budget Authority	A-780	6,856,157

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

2025/26 General Fund Budget of Disbursements & Transfers	B-100	9,979,617
2025/26 Special Grant Funds List	B-110	929,875
2025/26 Special Education Budget of Disbursements & Transfers	B-120	2,020,000
2025/26 General Fund Lid Exclusions	B-130	173,585
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	6,856,157
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	0

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

Additional Budget Authority Approved by Patron

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	4,490,828
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	967,251
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	967,251

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	652,599,436

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	6,879,835
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	591,389
Enter the amount approved by the School Board.	D-140	591,389
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	7,471,224

2025/26 Property Tax Request General Fund	D-210	5,919,491
2025/26 Property Tax Request Special Building Fund	D-220	235,494
2025/26 Total Property Tax Request	D-230	6,154,985
2025/26 Unused Property Tax Request Authority	D-240	1,316,239

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	240,429

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

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

District Number: 65-0011-000
District Name: SUPERIOR PUBLIC SCHOOLS
District Phone: (402)879-3257

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	929,875

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	8,000
Career and Technical Eduation Grants (State)	1.157	8,000
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	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	190,000
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	184,028
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	10,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	50,000
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	25,000
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	5,000
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	10,000
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	150,000
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	249,847
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	35,000
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	5,000
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	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