2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 18-0002 **Class #: _____**

Sutton Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Clay 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	$ -	$ 5,545,016.00	$ 5,545,016.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 500,000.00	$ 500,000.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 6,045,016.00	$ 6,045,016.00

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

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

Total Certified Valuation (All Counties) $ 1,028,130,692

*(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 # 18-0002
Sutton Public Schools

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,361,545.00	3,103,159.00	5,489,566.00	8,592,725.00	1,112,725.00	7,480,000.00	8,592,725.00	-	8,592,725.00
Depreciation	916,378.00	1,316,378.00		1,316,378.00			1,316,378.00		1,316,378.00
Employee Benefit	34,700.00	34,700.00		34,700.00			34,700.00	-	34,700.00
Contingency	-	-		-			-		-
Activities	325,386.00	375,386.00		375,386.00			375,386.00	-	375,386.00
School Nutrition	80,202.00	375,802.00		375,802.00			375,802.00	-	375,802.00
Bond	-	-	-	-			-	-	-
Special Building	1,630,141.00	1,630,141.00	495,000.00	2,125,141.00			2,125,141.00		2,125,141.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	5,348,352.00	6,835,566.00	5,984,566.00	12,820,132.00	1,112,725.00	7,480,000.00	12,820,132.00	-	12,820,132.00

PERSONAL AND REAL PROPERTY TAX RECAP

	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,489,566.00	-	495,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	55,450.00	-	5,000.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,545,016.00	-	500,000.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 932,330.00	$ 258,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025

400,000.00	-	-	-

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,437,089.00	6,700,057.00	3,505,699.00	10,205,756.00	909,558.00	6,934,653.00	7,844,211.00	2,361,545.00
Depreciation	665,450.00	1,079,695.00		1,079,695.00			163,317.00	916,378.00
Employee Benefit	34,700.00	34,700.00		34,700.00			-	34,700.00
Contingency	-	-		-			-	-
Activities	294,735.00	536,095.00		536,095.00			210,709.00	325,386.00
School Nutrition	66,178.00	362,883.00		362,883.00			282,681.00	80,202.00
Bond	-	-	-	-			-	-
Special Building	1,425,658.00	1,654,757.00	484,836.00	2,139,593.00			509,452.00	1,630,141.00
Qualified Capital Purpose Undertaking	-	99,747.00	106,651.00	206,398.00			206,398.00	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	4,923,810.00	10,467,934.00	4,097,186.00	14,565,120.00	909,558.00	6,934,653.00	9,216,768.00	5,348,352.00

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	
$	262,042.00

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	2,607,140.00	5,569,317.00	4,119,476.00	9,688,793.00	648,040.00	6,603,664.00	7,251,704.00	2,437,089.00
Depreciation	288,703.00	697,427.00		697,427.00			31,977.00	665,450.00
Employee Benefit	34,700.00	34,700.00		34,700.00			-	34,700.00
Contingency	-	-		-			-	-
Activities	273,801.00	613,671.00		613,671.00			318,936.00	294,735.00
School Lunch	76,258.00	388,740.00		388,740.00			322,562.00	66,178.00
Bond	-	-	-	-			-	-
Special Building	880,429.00	1,021,260.00	818,239.00	1,839,499.00			413,841.00	1,425,658.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 4,161,031.00	8,325,115.00	4,937,715.00	13,262,830.00	648,040.00	6,603,664.00	8,339,020.00	4,923,810.00

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	
$	298,114.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Sutton Public Schools**
ADDRESS	**1107 N. Saunders Ave.**
CITY & ZIP CODE	**Sutton 68979**
TELEPHONE	**402-773-5569**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Jim Jones	Jason Cline	Jason Cline
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-773-5569	402-773-5569	402-773-5569
EMAIL ADDRESS	jimjones@spsne.org	jcline@spsne.org	jcline@spsne.org

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

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

Sutton Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,858,382.00
*(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

10,925,676.00	/	919,845,215.00	=	1.19 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.19 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 186,882.39

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 6,045,264.39**
(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) $ 6,045,016.00
(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.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Sutton Public Schools — SUBDIVISION NAME

Clay — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Educational Service Unit #9	8/1/2025 - 7/31/2025	SPED Services, School Psychologist, Powerschool
Fillmore County Hospital	8/1/2025 - 7/31/2025	Therapist (LMHP)
Central Nebraksa Rehab Services	2025-2026	Occupational and Physical therapy Services

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 18-0002

Sutton 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)	$ -

Sutton 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	5,545,016.00	-	500,000.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,545,016.00	-	500,000.00	-
14	Assessed Valuation	1,028,130,692	1,028,130,692	1,028,130,692	1,028,130,692
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.539330	0.000000	0.048632	0.000000
16	Total Levy for Compliance	0.587962			

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	$ 5,545,016.00	$ 1,028,130,692	0.539330
Special Building Fund	$ 500,000.00	$ 1,028,130,692	0.048632
Bond Fund	$ -	$ 1,028,130,692	0.000000
Bond Fund	$ -	$ 1,028,130,692	0.000000
Bond Fund	$ -	$ 1,028,130,692	0.000000
QCPUF Fund	$ -	$ 1,028,130,692	0.000000
QCPUF Fund	$ -	$ 1,028,130,692	0.000000
	$ -	$ 1,028,130,692	0.000000
	$ -	$ 1,028,130,692	0.000000
	$ -	$ 1,028,130,692	0.000000
	$ -	$ 1,028,130,692	0.000000
	$ -	$ 1,028,130,692	0.000000
	$ -	$ 1,028,130,692	0.000000
Total	$ 6,045,016.00		$ 0.587962

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Jason Cline

Notice is hereby given that Sutton Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 16, 2024 at 8:15 pm at the Board Room Room in Sutton Public Schools, Nebraska.

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

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

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	$ 150,000.00	$ 150,000.00	**$ 300,000.00**
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)*			$ -
• *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*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 805.00	$ 805.00	$ 1,610.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Relocation reimbursement*	$ 2,500.00		$ 2,500.00
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 154,505.00**	**$ 152,005.00**	**$ 306,510.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	$	5,545,016.00
Bond Fund:	$	-
Special Building Fund:	$	500,000.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 11.77 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 0.569809 per $100 of assessed value.

4. Sutton Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.587962 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Sutton Public Schools will increase (decrease) last year's budget by 10.61 percent.

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

Motion by Jerry Overturf, seconded by Jolene Griess to adopt Resolution #2025.

Voting yes were:	Voting no were:
Jim Jones Jr	
Teryl Andersen	
Brent Mau	
Jerry Overturf	
Jarrod Aspegren	
Jolene Griess	

Dated this 15th day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sutton Public Schools (18-0002) in Clay 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 15 day of September, 2025 at 7:45 o'clock, PM, at Sutton Public Schools 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	$ 7,251,704.00	$ 7,844,211.00	$ 8,592,725.00	$ -	$ 3,103,159.00	$ 5,545,016.00
Depreciation	$ 31,977.00	$ 163,317.00	$ 1,316,378.00		$ 1,316,378.00	
Employee Benefit	$ -	$ -	$ 34,700.00	$ -	$ 34,700.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 318,936.00	$ 210,709.00	$ 375,386.00	$ -	$ 375,386.00	
School Nutrition	$ 322,562.00	$ 282,681.00	$ 375,802.00	$ -	$ 375,802.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 413,841.00	$ 509,452.00	$ 2,125,141.00		$ 1,630,141.00	$ 500,000.00
Qualified Capital Purpose Undertaking	$ -	$ 206,398.00	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 8,339,020.00	$ 9,216,768.00	$ 12,820,132.00	$ -	$ 6,835,566.00	$ 6,045,016.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 6,045,016.00	$ 6,045,016.00

Notice of Special Hearing To Set Final Tax Request

Sutton Public Schools (18-0002) in Clay 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 15 day of, September 2025 at Immediately Following Budget Hearing o'clock PM, at Sutton Public Schools 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	919,845,215	1,028,130,692	12%

	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	7,956,640.00	5,100,806.00	0.554529	0.496124	8,592,725.00	5,545,016.00	0.539330	-3%	8%
Special Building Fund	1,867,613.00	505,051.00	0.054906	0.049123	2,125,141.00	500,000.00	0.048632	-11%	14%
Qualified Capital Purpose Undertaking Fund K - 8	250,000.00	252,525.00	0.027453	0.024562			0.000000	-100%	-100%
Total	10,074,253.00	5,858,382.00	0.636888	0.569809	10,717,866.00	6,045,016.00	0.587962	-8%	6%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sutton Public Schools (18-0002) in Clay 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 15 day of September, 2025 at 7:45 o'clock, PM, at Sutton Public Schools 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	$ 7,261,704.00	$ 7,844,211.00	$ 8,592,725.00	$ -	$ 3,103,159.00	$ 6,545,016.00
Depreciation	$ 31,977.00	$ 183,317.00	$ 1,319,378.00		$ 1,319,378.00	
Employee Benefit	$ -	$ -	$ 34,700.00	$ -	$ 34,700.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 319,935.00	$ 210,709.00	$ 375,386.00	$ -	$ 375,386.00	
School Nutrition	$ 322,562.00	$ 282,681.00	$ 376,802.00	$ -	$ 376,802.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 413,841.00	$ 809,462.00	$ 2,125,141.00		$ 1,630,141.00	$ 500,000.00
Qualified Capital Purpose Undertaking	$ -	$ 206,396.00	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 8,339,020.00	$ 9,216,765.00	$ 12,820,132.00	$ -	$ 6,835,566.00	$ 6,045,016.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ -	$ 6,045,016.00	$ 6,045,016.00

Notice of Special Hearing To Set Final Tax Request

Sutton Public Schools (18-0002) in Clay 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 15 day of, September 2025 at Immediately Following Budget Hearing o'clock PM, at Sutton Public Schools 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	513,645,215	1,008,130,692	12%

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
	2024-2025 Budget Information				*2025-2026 Budget Information*				
General Fund	7,550,640.00	5,100,800.00	0.554529	0.496124	8,592,725.00	5,545,016.00	0.549330	-5%	6%
Special Building Fund	1,857,613.00	605,051.00	0.054008	0.048123	2,125,141.00	500,000.00	0.049832	-11%	14%
Qualified Capital Purpose Undertaking Fund K-8	250,000.00	252,526.00	0.027453	0.024562			0.000000	-100%	-100%
Total	10,074,253.00	6,858,382.00	0.636000	0.569000	10,717,866.00	6,045,016.00	0.587982	-8%	6%

7NE7

PUBLISHER'S AFFIDAVIT

(Proof of Legal Publication as Required by Law)

STATE OF NEBRASKA)
)ss.
CLAY COUNTY)

Tory Duncan, being first duly sworn, on oath, deposes and says that The Clay County News, published weekly at Sutton, Nebraska, and having a general circulation in said county. That to the personal knowledge of affiant, a true copy of the attached notice was published in the regular and entire issue of said newspaper and not in a supplement, on

SEPTEMBER 10, 2025

That said newspaper is printed in the English language, and has a bona fide paid in advance circulation, of more than three hundred copies weekly and has been published within said county for more than fifty-two successive weeks, prior to the publication of said notice and is printed wholly, or in part, in an office maintained at the place of publication, and is a legal newspaper under the laws of the State of Nebraska.

Managing Editor

Subscribed in my presence and sworn to before me

this 10th day of September, 2025

Notary Public

GENERAL NOTARY - State of Nebraska
LINDA L. SCHROETLIN
My Comm. Exp. May 20, 2028

Publisher's Fee: **$9.50**

Notice of Meeting:

Sutton Public School

The Sutton Board of Education, District #2, will meet at 7:45 p.m., Monday, Sept. 15, 2025, for a budget and tax request hearing. The Sutton Board of Education will follow the meeting with a regular session meeting at 8 p.m. An agenda is on file in the superintendent's office at the school. Said agenda shall not be enlarged less than 24 hours prior to the meeting except for items of an emergency nature.

Teryl Andersen,
Secretary

(Sept. 10, 2025-19 lns)
ZNEZ

PUBLISHER'S AFFIDAVIT

(Proof of Legal Publication as Required by Law)

STATE OF NEBRASKA)
)ss.
CLAY COUNTY)

Tory Duncan, being first duly sworn, on oath, deposes and says that The Clay County News, published weekly at Sutton, Nebraska, and having a general circulation in said county. That to the personal knowledge of affiant, a true copy of the attached notice was published in the regular and entire issue of said newspaper and not in a supplement, on

SEPTEMBER 10, 2025

See back for publication

That said newspaper is printed in the English language, and has a bona fide paid in advance circulation, of more than three hundred copies weekly and has been published within said county for more than fifty-two successive weeks, prior to the publication of said notice and is printed wholly, or in part, in an office maintained at the place of publication, and is a legal newspaper under the laws of the State of Nebraska.

Managing Editor

Subscribed in my presence and sworn to before me

this 10th day of September, 2025

Notary Public

GENERAL NOTARY - State of Nebraska
LINDA L. SCHROETLIN
My Comm. Exp. May 20, 2028

Publisher's Fee: **$697.50**

PUBLISHER'S AFFIDAVIT

(Proof of Legal Publication as Required by Law)

STATE OF NEBRASKA)
)ss.
CLAY COUNTY)

Tory Duncan, being first duly sworn, on oath, deposes and says that The Clay County News, published weekly at Sutton, Nebraska, and having a general circulation in said county. That to the personal knowledge of affiant, a true copy of the attached notice was published in the regular and entire issue of said newspaper and not in a supplement, on

AUGUST 13, 2025

That said newspaper is printed in the English language, and has a bona fide paid in advance circulation, of more than three hundred copies weekly and has been published within said county for more than fifty-two successive weeks, prior to the publication of said notice and is printed wholly, or in part, in an office maintained at the place of publication, and is a legal newspaper under the laws of the State of Nebraska.

Managing Editor

Subscribed in my presence and sworn to before me

this 13th day of August, 2025

Notary Public

GENERAL NOTARY - State of Nebraska
LINDA L. SCHROETLIN
My Comm. Exp. May 20, 2028

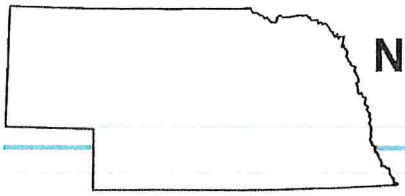
Publisher's Fee: **$12.00**

NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE USED TO DETERMINE PROPERTY TAX REQUEST AUTHORITY.

The Sutton Public School Board of Education will meet at 8 p.m., Aug. 18, 2025, in the school boardroom for a board meeting. Among topics to be discussed, pursuant to Neb. Rev. Stat. 79-3405, the board will vote on whether to increase the school district's base growth percentage by up to 7 percent. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.

Teryl Andersen,
Secretary

(Aug. 13, 2025-24 lns)
ZNEZ



NEBRASKA POLITICAL SUBDIVISION TAX REQUEST ACT FORM

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

POLITICAL SUBDIVISION CONTACT INFORMATION

Political Subdivision Name	Sutton Public Schools
Contact Name	Jason Cline
Contact Phone Number	402-773-5569
Contact Email	jcline@spsne.org
County Where Headquartered	Clay
Location and Address of Joint Public Hearing	
Date	
Time	
Phone Number for Publication and Postcard	

VALUATION

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

Prior Valuation	919,845,215
Current Valuation	1,028,130,692

TAXATION

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

Prior Year Property Tax Request (Line 1)	$5,858,382
2025-2026 ACTUAL Property Tax Request (Line 7)	$6,045,016

☐ We are required to participate in the joint public hearing.

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

Signature Jason Cline Date August 27, 2025

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

SUTTON PUBLIC SCHOOL

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CLAY

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
SUTTON 2	3	18-0002		735,954,379	9,647,261	638,966,051	1.51

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

Brenda Hansen
(signature of county assessor)

August 16, 2025
(date)

CC: County Clerk, CLAY County

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

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

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

Assessor's Use Only

41,372,276 Pers Prior
46,664,063 Pers Value

597,593,775 Real Prior
689,290,316 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SUTTON SCHOOL DIST 2C
ATTN: SUPERINTENDENT
1107 NO SAUNDERS AVE
SUTTON NE 68979

TAXABLE VALUE LOCATED IN THE COUNTY OF HAMILTON

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]
SUTTON 2C SCH	3	18-0002	0	38,211,877	94,590	37,860,923	0.25

** 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 VICTORIA WYLIE, HAMILTON 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.

Victoria M Wylie
(signature of county assessor)

SEAL

August 14, 2025
(date)

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

512,659 Pers Prior
607,249 Pers Value
37,348,264 Real Prior
37,604,628 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: SD#2 SUTTON

TAXABLE VALUE LOCATED IN THE COUNTY OF YORK 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
SD#2 GENERAL	3	18-0002		$20,618,851	$0	$16,406,808	0.00000%
SD#2 SINKING-SPECIAL BLDG	3	18-0002		$20,618,851	$0	$16,406,808	0.00000%
SD#2 QUALIFIED CAP	3	18-0002		$20,618,851	$0	$16,406,808	0.00000%

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

I , Kurt Bulgrin, York 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)

08/19/2025
(date)

CC: County Clerk, York County, NE County
CC: County Clerk where school district is headquartered, if different county, York County, NE County
•Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.
Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)



CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SUTTON SCHOOL DIST #2
ATTN: SUPERINTENDENT
1107 N SUANDERS
SUTTON NE 68979

TAXABLE VALUE LOCATED IN THE COUNTY OF FILLMORE

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]
SUTTON 2	3	18-0002	0	233,345,585	1,183,825	226,611,433	0.52

** 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 **MELISSA HOUCHIN**, **FILLMORE** 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.

Melissa Houchin
(signature of county assessor)

FILLMORE COUNTY ASSESSOR SEAL GENEVA, NEBRASKA

8/11/25
(date)

CC: County Clerk, **FILLMORE** County
CC: County Clerk where school district is headquartered, if different county, **CLAY** 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 9,672,130 Pers Prior 216,939,303 Real Prior
10,001,770 Pers Value 223,343,815 Real Value

Regular Board of Education Meeting

Sep 15, 2025 8:00 PM Board Room

The Board of Education of Sutton School District #2 was convened in open and public session.

Teryl Andersen: Present, Jarrod Aspegren: Present, Jolene Griess: Present, James Jones: Present, Brent Mau: Present, Jerry Overturf: Present.

1. Open the Meeting

1.1. Call to Order and Roll Call

1.1.1. Consider Excusing of Absent Board Members

1.2. Recognize Posting of the Open Meetings Act

President Jones referred to the Open Meeting Laws/Act.

1.3. Approval of Agenda

It was moved by Jerry Overturf and seconded by Brent Mau to Approve the agenda as established in advance of the meeting On roll call vote, motion Passed.
Yea: 6, Nay: 0

2. Consent Agenda

It was moved by Brent Mau and seconded by Jerry Overturf to To approve the consent agenda On roll call vote, motion Passed.
Yea: 6, Nay: 0

2.1. Approve the minutes of previous meeting(s)

2.2. Approve the Treasurers Report

2.3. Approve the General Fund Claims

2.4. Approve the Activity Fund Account

2.5. Approve the Qualified Capital Purpose Undertaking Fund (QCPUF)

3. Public Comment

4. Administrator Reports

4.1. Superintendent Report

Mr. Cline gave a monthly budget update. Auditors will be here Sept 19th. State Ed Conference is November 19-21st.

4.2. Elementary Principal Report

Mr. Shively discussed Fall MAP growth testing Dibels benchmark tests are completed. Student Council is now doing morning announcements. PT conferences are Sept 29 & Oct 2nd.

4.3. Secondary Principal Report

Mr. Cafferty spoke about Homecoming week, Career Day, and the Pep Rally Friday. Breckyn Peterson was selected fo FFA National Choir. MAP Testing is almost complete.

5. Discussion Items

5.1. Future Board Meeting Dates

School Board meetings will continue to be on the 3rd Monday. The time will change to 7pm.

6. Action Items

6.1. 2026-2027 Transportation Fleet — Discuss, consider, or take any necessary action

It was moved by Jerry Overturf and seconded by Jarrod Aspegren to Approve to purchase 2 mini-buses and 2 transit-vans. On roll call vote, motion Passed.
Yea: 6, Nay: 0

Due to Nebraska adopting and moving forward with the federal requirements for student transportation, we need to find replacements for the current vans we are using. The vans will be traded in for 2 Transit Vans and 2 mini-buses within the next 2 years.

6.2. Discuss, Consider, And Take Any Necessary Action to Approve the 2025-2026 Budget

It was moved by Brent Mau and seconded by Jolene Griess to approve the 2025-2026 budget as presented. On roll call vote, motion Passed.
Yea: 6, Nay: 0

6.3. Discuss, Consider, And Take Any Necessary Action to Approve the 2025-2026 Tax Request

It was moved by Jerry Overturf and seconded by Brent Mau to approve the tax request for the 2025-2026 school year as presented. On roll call vote, motion Passed.
Yea: 6, Nay: 0

6.4. Discuss, Consider, And Take Any Necessary Action to Approve the 2025-2026 Tax Asking Resolution

It was moved by Jerry Overturf and seconded by Jolene Griess to Approve the 2025-2026 tax asking resolution On roll call vote, motion Passed.
Yea: 6, Nay: 0

6.5. Discuss, Consider, and Take Any Necessary Action to Allow FFA to Travel Out of State

It was moved by Brent Mau and seconded by Jerry Overturf to approve the FFA National Convention Trip for the 2025-2026 School Year. On roll call vote, motion Passed.
Yea: 6, Nay: 0

7. Adjournment

It was moved by Jerry Overturf and seconded by Jolene Griess to To adjourn the meeting at 9:04pm On roll call vote, motion Passed.
Yea: 6, Nay: 0

Special Board of Education Meeting

Aug 18, 2025 8:00 PM Board Room

The Board of Education of Sutton School District #2 was convened in open and public session.

Teryl Andersen: Present, Jarrod Aspegren: Present, Jolene Griess: Present, James Jones: Absent, Brent Mau: Present, Jerry Overturf: Present.

1. Open the Meeting

1.1. Call to Order and Roll Call

1.1.1. Consider Excusing of Absent Board Members

It was moved by Brent Mau and seconded by Jolene Griess to To excuse Jimmy Jones from the meeting. On roll call vote, motion Passed.
Yea: 5, Nay: 0, Absent: 1

1.2. Recognize Posting of the Open Meetings Act

President Jones referred to the Open Meeting Laws/Act.

1.3. Approval of Agenda

It was moved by Jarrod Aspegren and seconded by Brent Mau to Approve the agenda as established in advance of the meeting On roll call vote, motion Passed.
Yea: 5, Nay: 0, Absent: 1

2. Public Comment on Agenda Items

3. Action Items

3.1. Discuss, consider, and take all necessary action to approve the Resolution to increase the district's base growth percentage by up to an additional 7 percent or other maximum amount as permitted by law.

It was moved by Brent Mau and seconded by Jolene Griess to Approve the Resolution to increase the district's base growth percentage by up to an additional 7 percent or other maximum amount as permitted by law if needed. On roll call vote, motion Passed.
Yea: 5, Nay: 0, Absent: 1

4. Adjournment

It was moved by Brent Mau and seconded by Jolene Griess to To adjourn the meeting at 8:05pm On roll call vote, motion Passed.
Yea: 5, Nay: 0, Absent: 1

District Number: 18-0002-000
District Name: SUTTON PUBLIC SCHOOLS
District Phone: (402)773-5569

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	7,173,401
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	7,173,401
Total Allowable Budget Authority	A-780	7,173,401

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

2025/26 General Fund Budget of Disbursements & Transfers	B-100	8,592,725
2025/26 Special Grant Funds List	B-110	306,599
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,112,725
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,173,401
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	0

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

Additional Budget Authority Approved by Patron

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	3,866,726
2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	1,316,378
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,316,378

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No

Certified Assessed Valuation	B-490	1,028,130,692

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	5,866,722
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	526,555
Enter the amount approved by the School Board.	D-140	526,555
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	6,393,277

2025/26 Property Tax Request General Fund	D-210	5,545,016
2025/26 Property Tax Request Special Building Fund	D-220	500,000
2025/26 Total Property Tax Request	D-230	6,045,016
2025/26 Unused Property Tax Request Authority	D-240	348,261

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	345,649

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: 18-0002-000
District Name: SUTTON PUBLIC SCHOOLS
District Phone: (402)773-5569

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	306,599

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	50,000
Career and Technical Education Grants (Carl Perkins)	1.155	25,000
Career and Technical Eduation Grants (State)	1.157	0
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	100,000
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	0
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	0
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	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	50,000
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	0
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	0
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	50,000
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	31,599

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