To: Lewiston Consolidated School Board of Education
From: Todd Halvorsen
Re: Agenda Summary
Date: Wednesday, July 22, 2026

1. Opening Procedures
    1.1. Call Meeting to Order
    1.2. Roll Call
    1.3. Acknowledge Meeting Notice
    1.4. Pledge of Allegiance
    1.5. Welcome Visitors
    1.6. Approval of Agenda
    1.7. Public Comment
2. Presentation of the Amended 2025-2026 Budget
3. Adjournment

** Closed Session: If during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting the board will conduct a closed meeting in accordance with the Nebraska Open Meeting Act Statute 84-1410(1).*

Sequence of Agenda: The sequence of topics is subject to change at the discretion of the board. Please arrive at the beginning of the meeting.

NOTICE OF HEARING TO AMEND THE BUDGET FOR LEWISTON PUBLIC SCHOOLS

Lewiston Consolidated Schools (670069) in Pawnee 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 22nd day of July, 2026 at Lewiston Consolidated Schools Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to amending the budget that was originally adopted on September 11, 2025. If not amended, the General Fund will exceed the total budgeted disbursements and transfers. The General Fund is being increased by $582,721 for expenditures. There is no change to the district's tax asking. 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

Summary of Proposed Amended Budget

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	$ 3,987,208.00	$ 4,196,721.00	$ 5,300,000.00	$ 458,727.00	$ 3,358,727.00	$ 2,424,242.00
Depreciation	$ 61,056.00	$ -	$ 350.00		$ 350.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 101,004.00	$ 95,537.00	$ 150,000.00	$ -	$ 150,000.00	
School Nutrition	$ 215,507.00	$ 206,030.00	$ 236,039.00	$ -	$ 236,039.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 2,146,930.00	$ 1,037,461.00	$ 2,060,600.00		$ 1,285,600.00	$ 782,828.00
Qualified Capital Purpose Undertaking	$ 6,612.00	$ -	$ 134,000.00	$ -	$ 14,000.00	$ 121,212.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,518,317.00	$ 5,535,749.00	$ 7,880,989.00	$ 458,727.00	$ 5,044,716.00	$ 3,328,282.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,328,282.00	$ 3,328,282.00

Summary of Originally Adopted Budget

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	$ 3,987,208.00	$ 4,196,721.00	$ 4,717,279.00	$ 458,727.00	$ 2,776,006.00	$ 2,424,242.00
Depreciation	$ 61,056.00	$ -	$ 350.00		$ 350.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 101,004.00	$ 95,537.00	$ 150,000.00	$ -	$ 150,000.00	
School Nutrition	$ 215,507.00	$ 206,030.00	$ 236,039.00	$ -	$ 236,039.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 2,146,930.00	$ 1,037,461.00	$ 2,060,600.00		$ 1,285,600.00	$ 782,828.00
Qualified Capital Purpose Undertaking	$ 6,612.00	$ -	$ 134,000.00	$ -	$ 14,000.00	$ 121,212.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,518,317.00	$ 5,535,749.00	$ 7,298,268.00	$ 458,727.00	$ 4,461,995.00	$ 3,328,282.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,328,282.00	$ 3,328,282.00