2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 18-0501 **Class #: 1**

Sandy Creek 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	$ -	$ 6,648,236.00	$ 6,648,236.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 1,171,717.00	$ 1,171,717.00
Qualified Capital Purpose Undertaking Fund	$ 331,701.00	$ 73,350.00	$ 405,051.00
Total All Funds	$ 331,701.00	$ 7,893,303.00	$ 8,225,004.00

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

$ 2,035,000.00	Principal
$ 285,504.00	Interest
$ 2,320,504.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,351,398,281

*(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 # 18-0501
Sandy Creek 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	5,851,064.00	10,322,412.00	6,581,754.00	16,904,166.00	2,375,809.00	10,016,351.00	12,392,160.00	4,512,006.00	16,904,166.00
Depreciation	769,219.00	1,019,219.00		1,019,219.00			1,019,219.00		1,019,219.00
Employee Benefit	16,015.00	16,015.00		16,015.00			16,015.00		16,015.00
Contingency	-	-		-			-		-
Activities	221,398.00	521,398.00		521,398.00			521,398.00		521,398.00
School Nutrition	100,241.00	425,241.00		425,241.00			425,241.00		425,241.00
Bond	-	-		-			-		-
Special Building	2,969,501.00	2,969,501.00	1,160,000.00	4,129,501.00			4,129,501.00		4,129,501.00
Qualified Capital Purpose Undertaking	720,386.00	720,386.00	401,000.00	1,121,386.00			1,121,386.00		1,121,386.00
Cooperative	137,855.00	147,855.00		147,855.00			147,855.00		147,855.00
Student Fee	-	-		-			-		-
				-					-
TOTAL ALL FUNDS	10,785,679.00	16,142,027.00	8,142,754.00	24,284,781.00	2,375,809.00	10,016,351.00	19,772,775.00	4,512,006.00	24,284,781.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	6,581,754.00		1,160,000.00	401,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	66,482.00	-	11,717.00	4,051.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,648,236.00	-	1,171,717.00	405,051.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 737,985.00	

COUNTY TREASURER'S BALANCE, 9-1-2025			
250,000.00			

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	-	10,394,014.00	5,043,629.00	15,437,643.00	1,838,413.00	7,748,166.00	9,586,579.00	5,851,064.00
Depreciation	-	868,888.00		868,888.00			99,669.00	769,219.00
Employee Benefit	-	44,080.00		44,080.00			28,065.00	16,015.00
Contingency	-	-		-			-	-
Activities	-	537,655.00		537,655.00			316,257.00	221,398.00
School Nutrition	-	434,246.00		434,246.00			334,005.00	100,241.00
Bond	-	-		-			-	-
Special Building	-	3,156,278.00	302,915.00	3,459,193.00			489,692.00	2,969,501.00
Qualified Capital Purpose Undertaking	-	2,680,234.00	140,607.00	2,820,841.00			2,100,455.00	720,386.00
Cooperative	-	159,606.00		159,606.00			21,751.00	137,855.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	-	18,275,001.00	5,487,151.00	23,762,152.00	1,838,413.00	7,748,166.00	12,976,473.00	10,785,679.00

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	
$	296,877.00

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	-	-		-	-	-	-	-
Depreciation	-	-		-			-	-
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	-	-		-			-	-
School Lunch	-	-		-			-	-
Bond	-	-		-			-	-
Special Building	-	-		-			-	-
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ -	-	-	-	-	-	-	-

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Stephen L. Grizzle**
ADDRESS	**30671 Hwy 14**
CITY & ZIP CODE	**Fairfield, NE 68938**
TELEPHONE	**(402) 726-2412**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Ryan Petr	Stephen L. Grizzle	
TITLE /FIRM NAME	Chairperson	Superintendent	
TELEPHONE	(402) 984-0915	(402) 726-2412	
EMAIL ADDRESS	ryan.petr@sandycreek.us	stephen.grizzle@sandycreek.us	

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

Sandy Creek Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 8,000,791.00
*(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

3,538,920.00	/	1,202,333,854.00	=	0.29 % (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) 2.29 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 183,218.11

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 8,184,009.11**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 7,893,303.00
(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

Sandy Creek Public Schools — **Clay**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Lawrence-Nelson Public Schools	2025-26	Share SCALE Behavior Program
Lawrence-Nelson Public Schools	2025-26	Share OT Services
Blue Hill Public Schools	2025-26	Share OT Services
Superior Public Schools	2025-26	Share OT Services
Lawrence-Nelson Public Schools	2025-26	Share CIA Consultation Services

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 18-0501

Sandy Creek 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)	$ -

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

Sandy Creek Public Schools

Schedule B - Levies

Levy Limit Compliance

TE: The Schedule portion below is to determine if the School District has met the levy limitations.

		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
	Total Personal and Real Property Taxes -Cover Page	6,648,236.00	-	1,171,717.00	405,051.00
	Exclusions:				
	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		331,701.00
	Judgments not paid by liability insurance	-			
	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
)					
2	**Total Exclusions (Line 3 + Line 11)**	-	-	-	331,701.00
3	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,648,236.00	-	1,171,717.00	73,350.00
4	Assessed Valuation	1,351,398,281	1,351,398,281	1,351,398,281	1,351,398,281
5	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.491952	0.000000	0.086704	0.005428
6	Total Levy for Compliance	0.584084			

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

e **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

tal 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 t the levy limitation.

tal 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 tion returns** to your budget.

lified 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 r 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 rtaking 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).

cial Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

MINDER: 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. nbined 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.

ntary Termination Exclusions

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

7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 6,648,236.00	$ 1,351,398,281	0.491952
Special Building Fund	$ 1,171,717.00	$ 1,351,398,281	0.086704
Bond Fund	$ -	$ 1,351,398,281	0.000000
Bond Fund	$ -	$ 1,351,398,281	0.000000
Bond Fund	$ -	$ 1,351,398,281	0.000000
QCPUF Fund	$ 405,051.00	$ 1,351,398,281	0.029973
QCPUF Fund	$ -	$ 1,351,398,281	0.000000
	$ -	$ 1,351,398,281	0.000000
	$ -	$ 1,351,398,281	0.000000
	$ -	$ 1,351,398,281	0.000000
	$ -	$ 1,351,398,281	0.000000
	$ -	$ 1,351,398,281	0.000000
	$ -	$ 1,351,398,281	0.000000
Total	$ 8,225,004.00		$ 0.608629

Must agree to Cover

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

Notice is hereby given that Sandy Creek 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.)	0

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

	2025/26 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 191,000.00		**$ 191,000.00**
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)*	$ 27,320.00		$ 27,320.00
• *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*	$ 34,000.00		$ 34,000.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 300.00		$ 300.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00		$ 1,200.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 253,820.00**	**$ -**	**$ 253,820.00**

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 1

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

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

General Fund:	$	6,648,236.00
Bond Fund:	$	-
Special Building Fund:	$	1,171,717.00
Qualified Capital Purpose Undertaking Fund:	$	405,051.00

2. The total assessed value of property differs from last year's total assessed value by 12.4 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 0.592037 per $100 of assessed value.

4. Sandy Creek Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.608629 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Sandy Creek Public Schools will increase (decrease) last year's budget by 0 percent.

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

Motion by Chad Dane, seconded by Sara Hemberger to adopt Resolution # 1.

Voting yes were:	Voting no were:
Cheryl Brockman	
Chad Dane	
Sara Hemberger	
Laurie Kohmetscher	
Ryan Petr	
Brian Shaw	

Dated this 10th day of September, 2025

NOTE 1: If you need separate levies for separate funds your resolution should identify the tax request by fund. #1 should be modified to identify each fund that has a tax levy

NOTE 2: This sample resolution is intended solely to assist political subdivisions. It is not a required form. Each political subdivision is responsible for ensuring the resolution is accurate and complies with all requirements set forth in the State Statutes

Sandy Creek Public Schools (18-0501) 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 10 day of September, 2025 at 7:00 o'clock, P.M., at Sandy Creek Gym for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ -	$ 9,586,579.00	$ 12,392,160.00	$ 4,512,006.00	$ 10,322,412.00	$ 6,648,236.00
Depreciation	$ -	$ 99,669.00	$ 1,019,219.00		$ 1,019,219.00	
Employee Benefit	$ -	$ 28,065.00	$ 16,015.00		$ 16,015.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ -	$ 316,257.00	$ 521,398.00		$ 521,398.00	
School Nutrition	$ -	$ 334,005.00	$ 425,241.00		$ 425,241.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ -	$ 489,692.00	$ 4,129,501.00		$ 2,969,501.00	$ 1,171,717.00
Qualified Capital Purpose Undertaking	$ -	$ 2,100,455.00	$ 1,121,386.00		$ 720,386.00	$ 405,051.00
Cooperative	$ -	$ 21,751.00	$ 147,855.00		$ 147,855.00	
Student Fee	$ -	$ -	$ -		$ -	
TOTALS	$ -	$ 12,976,473.00	$ 19,772,775.00	$ 4,512,006.00	$ 16,142,027.00	$ 8,225,004.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 331,701.00	$ 7,893,303.00	$ 8,225,004.00

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.

AFFP

Budget Hearing and Summary

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

August 29, 2025

That said newspaper was regularly issu
on those dates.
SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 29th
2025.

Tami Humphreys, Notary Public, Adams
Nebraska

My commission expires: April 06, 2029

General Notary - State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2029

00000183 00106967 (402)726-2208

SANDY CREEK SCHOOL
30671 HIGHWAY 14
FAIRFIELD, NE 68938

Sandy Creek Public Schools (18-0501) 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 10 day of September, 2025 at 7:00 o'clock, P.M., at Sandy Creek Gym for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ -	$ 9,586,579.00	$ 12,392,160.00	$ 4,512,006.00	$ 10,322,412.00	$ 6,648,236.00
Depreciation	$ -	$ 99,669.00	$ 1,019,219.00		$ 1,019,219.00	
Employee Benefit	$ -	$ 28,065.00	$ 16,015.00		$ 16,015.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ -	$ 316,257.00	$ 521,398.00		$ 521,398.00	
School Nutrition	$ -	$ 334,005.00	$ 425,241.00		$ 425,241.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ -	$ 489,692.00	$ 4,129,501.00		$ 2,969,501.00	$ 1,171,717.00
Qualified Capital Purpose Undertaking	$ -	$ 2,100,455.00	$ 1,121,386.00		$ 720,386.00	$ 405,051.00
Cooperative	$ -	$ 21,751.00	$ 147,855.00		$ 147,855.00	
Student Fee	$ -	$ -	$ -		$ -	
TOTALS	$ -	$ 12,976,473.00	$ 19,772,775.00	$ 4,512,006.00	$ 16,142,027.00	$ 8,225,004.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 331,701.00	$ 7,893,303.00	$ 8,225,004.00

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.

Notice of Special Hearing To Set Final Tax Request

Sandy Creek Public Schools (18-0501) 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 10 day of, September 2025 at Immediately Following Budget Hearing o'clock P.M., at Sandy Creek High School Shop Commons for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,202,333,854	1,351,398,281	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	12,062,767.00	6,965,437.00	0.579326	0.515424	12,392,160.00	6,648,236.00	0.491952	-15%	3%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
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	3,415,710.00	707,071.00	0.058808	0.052321	4,129,501.00	1,171,717.00	0.086704	47%	21%
Qualified Capital Purpose Undertaking Fund K - 12	858,802.00	328,283.00	0.027304	0.024292	1,121,386.00	405,051.00	0.029973	10%	31%
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	16,337,279.00	8,000,791.00	0.665438	0.592037	17,643,047.00	8,225,004.00	0.608629	-9%	8%

Notes:

(1) The example publications included here are solely to hear taxpayer input at the tax request 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 Tax Request Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publication includes all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

(3) If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. If the tax request does not exceed the allowable growth percentage, you will continue to hold the Special Hearing to set Final Tax Request as has been done in the past.

AFFP
Final Tax Request

Affidavit of Publication

STATE OF NEBRASKA }
COUNTY OF ADAMS } SS

Jessica Etheridge, being duly sworn, says:

That she is Public Notices Clerk of the Hastings Tribune, a daily newspaper of general circulation, printed and published in Hastings, Adams County, Nebraska; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

August 29, 2025

That said newspaper was regularly issued and circulated on those dates.
SIGNED:

Public Notices Clerk

Subscribed to and sworn to me this 29th day of August 2025.

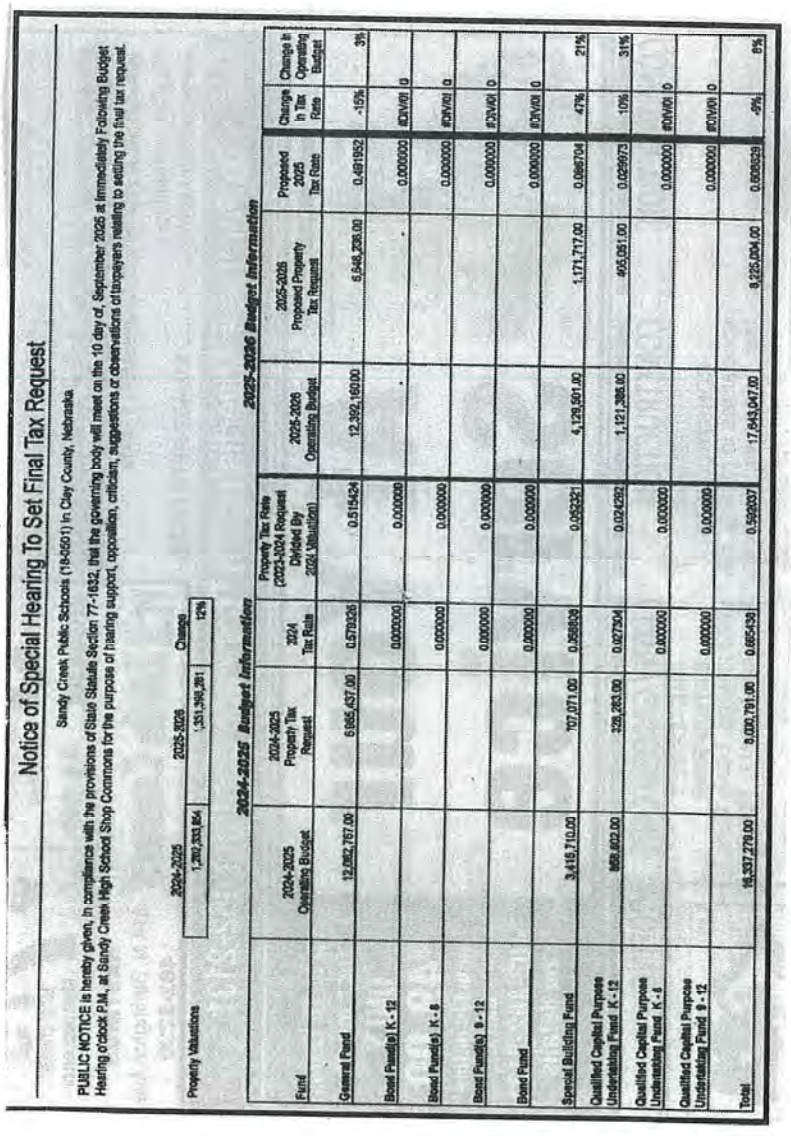
Tami Humphreys, Notary Public, Adams County, Nebraska

My commission expires: April 06, 2029

General Notary - State of Nebraska
TAMI HUMPHREYS
My Comm. Exp. April 6, 2029

00000183 00106968 (402)726-2208

SANDY CREEK SCHOOL
30671 HIGHWAY 14
FAIRFIELD, NE 68938



Notice of Special Hearing To Set Final Tax Request

Sandy Creek Public Schools (18-0501) 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 10 day of, September 2025 at immediately Following Budget Hearing o'clock P.M., at Sandy Creek High School Shop Commons for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,202,333,854	1,351,598,391	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	12,082,767.00	6,065,457.00	0.570326	0.515434	12,392,160.00	6,648,226.00	0.491852	-15%	3%
Bond Fund(s) K - 12			0.000000	0.000000			0.000000	#DIV/0!	0
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	3,415,710.00	707,071.00	0.058828	0.052321	4,129,501.00	1,171,717.00	0.086704	47%	21%
Qualified Capital Purpose Undertaking Fund K - 12	668,602.00	328,263.00	0.027304	0.024282	1,121,386.00	405,061.00	0.029973	10%	31%
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	16,557,279.00	9,009,791.00	0.665438	0.592037	17,643,047.00	8,225,004.00	0.608529	-9%	6%

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: SANDY CR 1C (18-0501)

TAXABLE VALUE LOCATED IN THE COUNTY OF ADAMS 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
SANDY CR 1C (18-0501U65-2005) GENERAL	3	18-0501		$17,316,906	$0	$16,061,430	0.00000%
SANDY CR 1C QUAL CAP (71-U5)	3	18-0501		$17,316,906	$0	$16,061,430	0.00000%
SANDY CR 1C SPEC BLDG	3	18-0501		$17,316,906	$0	$16,061,430	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 , Danielle Wahl, Adams 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.

Danielle Wahl

(signature of county assessor)

08/15/2025

(date)

CC: County Clerk, Adams County, NE County

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

SANDY CREEK 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]
SANDY CREEK 501	3	18-0501		1,260,635,738	3,469,815	1,119,021,890	0.31

** 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

73,003,471 Pers Prior
69,866,444 Pers Value

1,046,018,419 Real Prior
1,190,769,294 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SANDY CREEK SCHOOLS
STEPHEN L. GRIZZLE
30671 HWY 14
FAIRFIELD NE 68938

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]
SANDY CREEK 1C GEN	3	18-0501		73,445,637	69,105	67,250,534	0.10

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

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

I 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, 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 4,935,210 Pers Prior 62,315,324 Real Prior
4,291,956 Pers Value 69,153,681 Real Value

Sandy Creek School
Board of Education Minutes
Wednesday, September 10, 2025
Sandy Creek School

Meeting published in the Hastings Tribune on August 29, 2025.

Open the Budget Hearing at 7:00 p.m. There was a public hearing for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers related to the 2025-2026 proposed budget. Closed the Budget Hearing at 7:02 p.m.

Opened the Property Tax Request Hearing 7:02 p.m. There was a public hearing to discuss, consider, and review Property Taxes for the General Fund, Qualified Capital Purpose Fund, and the Special Building Fund for the 2025-2026 school year. Closed the Property Tax Hearing at 7:03 p.m.

The Sandy Creek Board of Education met in session on Wednesday, September 10, 2025 at Sandy Creek School. The meeting was called to order at 7:03 PM by roll call vote. All members were present.

Steering Committee (Jenni Stengel, Ashley Borer, Brooke DeFrain, and Erika Pahl) presented.

Administrator reports were given by Amanda Skalka, Lauren Isaacson, Joe Wiechman, Jason Searle and Stephen Grizzle.

Move that the Sandy Creek Board of Education approve the Consent Agenda. This motion, made by Chad Dane and seconded by Brian Shaw, carried 6-0.

Move that the Sandy Creek Board of Education adopt the Proposed Budget for the 2025-2026 school year. This motion, made by Brian Shaw and seconded by Sara Hemberger, carried 6-0.

Move that the Sandy Creek Board of Education pass the resolution setting the Property Tax Request for the 2025-2026 school year. This motion, made by Chad Dane and seconded by Sara Hemberger, carried 6-0.

Move that the Sandy Creek Board of Education approve using Special Building Funds to pay for the $5,275 quote from River Gypsy to add overhead doors and a walk through door to the vehicle shed. This motion, made by Brian Shaw and seconded by Chad Dane, carried 6-0.

Move that the Sandy Creek Board of Education approve the Alicap Statement for 09/01/25 through 08/31/26. This motion, made by Chad Dane and seconded by Cheryl Brockman, carried 6-0.

Move that the Sandy Creek Board of Education approve the use of Special Building Funds and entering into an agreement with BVH Architects, LLC for the design of demolition and specifications sheet for demolition of the Old Elementary portion of the Clay Center school site as presented. This motion, made by Brian Shaw and seconded by Sara Hemberger, carried 6-0.

Move that the Sandy Creek Board of Education approve the sale of miscellaneous Hamster supplies as presented. This motion, made by Chad Dane and seconded by Laurie Kohmetscher, carried 6-0.

Move that the Sandy Creek Board of Education approve the purchase of Ford Transit vans, if available, using Depreciation Funds as presented. This motion, made by Brian Shaw and seconded by Chad Dane, carried 5-1.

Meeting adjourned at 8:36 p.m.

District Number: 18-0501-000
District Name: SANDY CREEK SCHOOLS
District Phone: (402)726-2151

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

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	10,016,351
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	10,016,351
Total Allowable Budget Authority	A-780	10,016,351

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

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

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	12,392,160
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	2,375,809
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	10,016,351
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	5,576,472
2025/26 General Fund Necessary Cash Reserve	C-300	4,512,006
2025/26 Depreciation Fund Total Requirements	C-310	1,019,219
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	5,531,225

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	1,351,398,281

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	8,877,415
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	8,877,415
2025/26 Property Tax Request General Fund	D-210	6,648,236
2025/26 Property Tax Request Special Building Fund	D-220	1,171,717
2025/26 Total Property Tax Request	D-230	7,819,953
2025/26 Unused Property Tax Request Authority	D-240	1,057,462
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	0

Recalculates LC-2 after making changes

Recalculate LC-2

NDE Documents to be Filed

September 30, 2025