2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 25-0095 **Class #: 3**

South Platte Public School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Deuel 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	$ -	$ 3,474,439.00	$ 3,474,439.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 309,334.00		$ 309,334.00
Special Building Fund	$ -	$ 92,800.00	$ 92,800.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 309,334.00	$ 3,567,239.00	$ 3,876,573.00

Outstanding Bonded Indebtedness as of September 1, 2025

(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 3,765,000.00	Principal
$ 286,805.00	Interest
$ 4,051,805.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 618,668,245

*(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?

[ ] YES [X] 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 # 25-0095
South Platte Public School

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	1,768,782.00	3,215,716.00	3,439,695.00	6,655,411.00	859,828.00	5,133,794.00	5,993,622.00	661,789.00	6,655,411.00
Depreciation	66,133.00	66,133.00		66,133.00			66,133.00		66,133.00
Employee Benefit	48,622.00	48,972.00		48,972.00			48,972.00	-	48,972.00
Contingency	-	-		-			-		-
Activities	112,642.00	247,642.00		247,642.00			247,642.00	-	247,642.00
School Nutrition	32,821.00	300,021.00		300,021.00			300,021.00	-	300,021.00
Bond	734,119.00	743,519.00	306,241.00	1,049,760.00			1,049,760.00	-	1,049,760.00
Special Building	70,749.00	87,439.00	91,872.00	179,311.00			179,311.00		179,311.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,833,868.00	4,709,442.00	3,837,808.00	8,547,250.00	859,828.00	5,133,794.00	7,885,461.00	661,789.00	8,547,250.00

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)	3,439,695.00	306,241.00	91,872.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	34,744.00	3,093.00	928.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,474,439.00	309,334.00	92,800.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 734,434.00	$ 110,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
752,235.00	78,613.00	9,855.00	-

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	1,597,883.00	4,573,587.00	2,399,816.00	6,973,403.00	638,985.00	4,565,636.00	5,204,621.00	1,768,782.00
Depreciation	15,805.00	66,133.00		66,133.00			-	66,133.00
Employee Benefit	47,431.00	51,225.00		51,225.00			2,603.00	48,622.00
Contingency	-	-		-			-	-
Activities	142,409.00	290,664.00		290,664.00			178,022.00	112,642.00
School Nutrition	11,323.00	271,000.00		271,000.00			238,179.00	32,821.00
Bond	815,461.00	859,871.00	259,925.00	1,119,796.00			385,677.00	734,119.00
Special Building	74,056.00	129,025.00	79,451.00	208,476.00			137,727.00	70,749.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	2,704,368.00	6,241,505.00	2,739,192.00	8,980,697.00	638,985.00	4,565,636.00	6,146,829.00	2,833,868.00

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	
$	127,972.00

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	1,192,332.00	3,993,127.00	2,716,670.00	6,709,797.00	527,776.00	4,584,138.00	5,111,914.00	1,597,883.00
Depreciation	284,113.00	285,805.00		285,805.00			270,000.00	15,805.00
Employee Benefit	47,426.00	64,205.00		64,205.00			16,774.00	47,431.00
Contingency	-	-		-			-	-
Activities	113,929.00	310,175.00		310,175.00			167,766.00	142,409.00
School Lunch	44,321.00	282,413.00		282,413.00			271,090.00	11,323.00
Bond	664,917.00	1,065,081.00	335,360.00	1,400,441.00			584,980.00	815,461.00
Special Building	248,074.00	364,034.00	27,877.00	391,911.00			317,855.00	74,056.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 2,595,112.00	6,364,840.00	3,079,907.00	9,444,747.00	527,776.00	4,584,138.00	6,740,379.00	2,704,368.00

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	
$	136,563.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**South Platte Schools**
ADDRESS	**610 Plum St**
CITY & ZIP CODE	**Big Springs, NE 69122**
TELEPHONE	**308-889-3674**
WEBSITE	**www.southplatteschools.com**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Tim VanZee	David Spencer
TITLE /FIRM NAME	Chairperson	Superintedent
TELEPHONE	308-464-1187	308-889-3674
EMAIL ADDRESS	tvanzee@southplatteschools.com	dspencer@southplatteschools.com

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

South Platte Public School

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,534,622.00
*(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

7,630,553.00	/	582,342,816.00	=	1.31 % (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) 3.31 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 116,995.99

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,651,617.99**
(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) $ 3,567,239.00
(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.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 25-0095

South Platte Public School

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)	$ -

South Platte Public School
Schedule B - Levies

Levy Limit Compliance

NOTE: 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)
1	Total Personal and Real Property Taxes -Cover Page	3,474,439.00	309,334.00	92,800.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	309,334.00		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	309,334.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,474,439.00	-	92,800.00	-
14	Assessed Valuation	618,668,245	618,668,245	618,668,245	618,668,245
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.561600	0.000000	0.015000	0.000000
16	Total Levy for Compliance	0.576600			

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 ...d within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Li... ...ounts 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 ...esult 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	$ 3,474,439.00	$ 618,668,245	0.561600
Special Building Fund	$ 92,800.00	$ 618,668,245	0.015000
Bond Fund	$ 309,334.00	$ 618,668,245	0.050000
Bond Fund	$ -	$ 618,668,245	0.000000
Bond Fund	$ -	$ 618,668,245	0.000000
QCPUF Fund	$ -	$ 618,668,245	0.000000
QCPUF Fund	$ -	$ 618,668,245	0.000000
	$ -	$ 618,668,245	0.000000
	$ -	$ 618,668,245	0.000000
	$ -	$ 618,668,245	0.000000
	$ -	$ 618,668,245	0.000000
	$ -	$ 618,668,245	0.000000
	$ -	$ 618,668,245	0.000000
Total	$ 3,876,573.00		$ 0.626600

Must agree to Cover

Superi ident Pay Transparency Notice—Proposed Contract (*Name of c nt or new superintendent*)

Notice is hereby given that South Paltte Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on June 9th, 2025 at 7pm at the Media 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.)

Enter Years Remaining on Contract Here

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	$ 143,000.00		**$ 143,000.00**
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)*	$ 27,592.00		$ 27,592.00
• *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*	$ 23,524.00		$ 23,524.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 500.00		$ 500.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 194,616.00**	**$ -**	**$ 194,616.00**

Schedule D

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

South Platte Public School (25-0095) in Deuel 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 22 day of September, 2025 at 7:00 o'clock P.M., at 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	$ 5,111,814.00	$ 5,204,621.00	$ 5,999,822.00	$ 661,789.00	$ 3,216,716.00	$ 3,474,439.00
Depreciation	$ 270,000.00	$ -	$ 66,193.00		$ 66,193.00	
Employee Benefit	$ 16,774.00	$ 2,603.00	$ 48,972.00	$ -	$ 48,972.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 167,766.00	$ 178,022.00	$ 247,642.00	$ -	$ 247,642.00	
School Nutrition	$ 271,090.00	$ 238,179.00	$ 300,021.00	$ -	$ 300,021.00	
Bond	$ 594,980.00	$ 366,877.00	$ 1,049,760.00	$ -	$ 743,519.00	$ 309,334.00
Special Building	$ 317,866.00	$ 137,727.00	$ 179,311.00		$ 67,439.00	$ 92,800.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	$ -
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 6,740,379.00	$ 6,146,629.00	$ 7,866,461.00	$ 661,789.00	$ 4,709,442.00	$ 3,876,573.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 309,334.00	$ 3,567,239.00	$ 3,876,573.00

Notice of Special Hearing To Set Final Tax Request

South Platte Public School (25-0095) in Deuel 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 22 day of September 2025 at 7:10 o'clock P.M., at South Platte Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2024-2025	2025-2026	Change
	862,342,819	918,606,249	6%

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	5,869,284.00	3,476,988.00	0.403000	0.661918	5,999,822.00	3,474,439.00	0.381000	-5%	2%
Bond Fund(s) K-12	1,071,888.00	378,822.00	0.055000	0.061185	1,049,760.00	309,334.00	0.050000	-23%	-2%
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	218,127.00	68,234.00	0.010000	0.000418	179,311.00	92,800.00	0.015000	50%	-18%
Qualified Capital Purpose Undertaking Fund K-12			0.000000	0.000000			0.000000	#DIV/0!	0
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	6,879,279.00	3,923,144.00	0.471885	0.632611	7,222,893.00	3,876,573.00	0.420000	-7%	5%

Publish: September 17, 2025.
ZNEZ

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

SOUTH PLATTE PUBLIC SCHOOL

TO: **P O BOX 457**
BIG SPRINGS, NE 69122

TAXABLE VALUE LOCATED IN THE COUNTY OF GARDEN

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]
SOUTH PLATTE 95	3	25-0095	0	2,163,341	0	2,044,374	0.00

** 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 **CLINT ROBERTSON**, **GARDEN** 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)

GARDEN COUNTY COUNTY ASSESSOR OFFICIAL SEAL OSHKOSH, NEBRASKA

8/15/25
(date)

CC: County Clerk, **GARDEN** 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

119,590 Pers Prior **1,924,784 Real Prior**
77,537 Pers Value **2,085,804 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SOUTH PLATTE SCHOOLS #25-0095
ATTN: DAVID SPENCER, SUPERINTENDENT
P O BOX 457
BIG SPRINGS, NE 69122-0457

TAXABLE VALUE LOCATED IN THE COUNTY OF DEUEL

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]
SOUTH PLATTE DISTRICT #95	3	25-0095		194,983,547	695,150	183,119,279	0.38

** 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 MICHELE BARTLETT, DEUEL 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)

8-15-25
(date)

CC: County Clerk, DEUEL 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

19,591,032 Pers Prior
18,806,832 Pers Value

163,528,247 Real Prior
176,176,715 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SOUTH PLATTE DIST 95
C/O DAVID SPENCER
PO BOX 457
BIG SPRINGS NE 69122

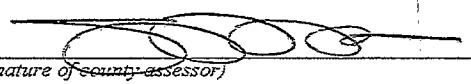
TAXABLE VALUE LOCATED IN THE COUNTY OF KEITH

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]
SOUTH PLATT95 25-0095	3	25-0095		372,878,147	4,663,853	353,426,125	1.32

** 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 SHANDRA MCNERNEY, KEITH 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)

8-20-25
(date)

CC: County Clerk, KEITH 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

19,280,043 Pers Prior
23,326,781 Pers Value

334,146,082 Real Prior
349,551,366 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SOUTH PLATTE PUBLIC SCHOOLS
ATTN: SUPERINTENDENT
P O BOX 457
BIG SPRINGS NE 69122-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF PERKINS

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]
SOUTH PLATTE 95	3	25-0095		48,643,210	2,271,550	43,753,038	5.19

** 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 PEGGY BURTON, PERKINS 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.

Peggy Burton
(signature of county assessor)

8-15-25
(date)

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

3,457,217 Pers Prior
5,661,237 Pers Value

40,295,821 Real Prior
42,981,973 Real Value

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 250922

WHEREAS, Nebraska Revised Statute 77-1632 And 77-1633 provides that the Governing Body of South Platte Public School 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 South Platte Public School resolves that:

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

General Fund	$	2,374,439.00
Bond Fund	$	290,334.00
Special Building Fund	$	92,800.00
Qualified Capital Purpose Undertaking Fund	$	

2. The total assessed value of property differs from last year's total assessed value by 6.24 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 0.632511 per $100 of assessed value.

4. South Platte Public School proposes to adopt a property tax request that will cause its tax rate to be 0.6266 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of South Platte Public School will increase (decrease) last year's budget by 5.66 percent.

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

Motion by Brad Arnold, seconded by Andy Cooley to adopt Resolution # 250922.

Voting YES were:

Brad Arnold

Andy Cooley

Kirk Ahrens

Tim Van Zee

Jason Hayward

Voting NO were:

Dated this 22nd day of September, 2025

MINUTES OF BOARD OF EDUCATION
South Platte School District #95
Regular Board Meeting September 22, 2025 7:00 PM

President Van Zee called to order the Regular Board Meeting of the school board at 7:22 PM with board members: **Present:** Matt Adams, Brian Armstrong, Adam Hayward, Amy Stanley, Tim Van Zee, **Absent:** Duane Duncan. Duane Duncan is excused. Also present were Superintendent David Spencer, Principal Nick Brost and Business Manager Lisa Wilson. Notice of the meeting was published in the Keith County News, online and available at the office.

The Pledge of Allegiance was recited and President Van Zee made note of the Open Meetings Act poster that is on display in the meeting room.

Motion by Adam Hayward seconded by Matt Adams to approve the consent agenda as presented: A. Confirmation of the last regular meeting minutes B. Financial Reports C. Treasurer's Report D. Claims: General Fund E. Claims: Building/Bond/Depreciation Fund (if any) D. Acknowledge new hire: Laura Starostka (JH English/Counselor). Motion carried.
Duane Duncan: Absent, Adam Hayward: yes, Tim Van Zee: yes, Brian Armstrong: yes, Matt Adams: yes, Amy Stanley: yes

CLAIMS: A-Z Sprinklers, 434.70; Aliens and Strangers Music, 175.74; Anderson, Kay, 40.00; Apptegy, Inc., 5,402.25; Babst, K, 550.00; Bomgaars, 449.99; Brost, N, 336.23; Carlson Electric, 28,574.73; Cash-Wa Dist., 112.20; Cdw Government, Inc., 5,074.99; CNA Surety, 193.50; Committee for Children, 2,550.85; Correll Refrigeration Inc., 350.00; Cross, K,550.00; Eakes, Inc., 2,070.30; Einspahr, G, 56.00; EMPLOYERS Preferred Ins. Co., 115,477.00; Gallentine, A, 550.00; Goddard, M, 590.43; Hinojos Duncan, S, 270.12; Inland Truck Parts, 5,213.02; Johnson, C, 34.99; Jostens, 97.90; JWPepper, 676.07; KSB School Law, 250.00; Lampo Group, LLC, The, 704.84; MENARDS, 115.87; Mid-American Research, 120.47; Moby Max, 1,560.00; Moorhead, Denise, 8.36; NAEA School Membership 275.00; NASB (Nebraska Association Of School Boards), 130.00; NCS Pearson, Inc., 235.86; NewzBrain Civics Education, 309.00; Notary Division, Secretary of State, 30.00; Office Service, Inc., 2,480.00; Plummer Insurance, Inc., 100.00; Premier Auto Parts & Service, 179.98; Pye-Barker Fire & Safety, 2,369.00; RAS-First Dakota Indemnity Company, 6,712.40; Reese Mechanical, 4,628.20; Richards, Shane, 410.02; Rochester 100 Inc., 54.34; S & W Auto Supply, 127.49; Scherbarth, Stephanie, 62.00; Sidney Heavy Truck & Auto, LLC, 13.00; Simon, 88.11; Snell Services, Inc., 896.30; Spady, C, 349.46; Spencer, D, 823.58; Staples, 134.63; Sterling Trophy Shop, 5.77; Supreme School Supply, 83.89; Talacko Safety Solutions, 284.00; Teacher Created Resources, 61.91; Teacher Synergy, 2,875.00; University of Nebraska At Kearney (NE Safety Center), 790.00; Van Horn, Patsy, 1,440.00; Voyagers Sopris Learning, 1,494.00; Wilson, Gabriel, 940.00; Young, A, 550.00; Zeptive, Inc., 1,062.00; Amazon Capital Services, Inc., 28,252.98; Big Springs Truck and Travel, 469.62; Black Hills Energy, 965.06; Card Service Center, 4,206.26; Century Link, 700.81; Ecolab, 71.40; Hometown Leasing, 2,746.57; Hot Lunch Account, 322.20; Hot Lunch, 998.37; Ideal Linen Supply, 362.25; Keith Co. News, 77.25; NPPD (Nebraska Public Power District), 4,551.84; NPPD MLBRY Acct, 71.61; NPPD Plum 2 Acct, 57.23; Unum - Colonial Life Insurance Company, 1,633.93; Verizon Wireless, 187.81; Village Of Big Springs, 1,561.55; Wage Works, Inc., 146.00; Walmart Business: Capital ONE Online, 1,009.23; WEX Bank, 1,002.85; Wiest Hardware, 991.18; TOTAL: 252,971.49 Payroll: 318,025.95

COMMITTEE REPORTS: Mr. Adams, Mrs. Stanley and Mr. Spencer attended the area NASB meetings. The upcoming School Board Convention is in late November.

Mr. Nick Brost's Principal's Report: Enrollment is 97 students in grades 7-12. Congratulations to the HS Volleyball team for the 2nd place finish at the Garden Co. Tournament. The fall MAP tests are completed for grades 7-12; the reports will be delivered to parents at conferences. The Student Council has been working on the Homecoming week schedule. The 2025 Homecoming Theme is Game Knight. The School Picture and Fall Sports picture day was successful. Steph's Studio from Alliance took the photos this year.

Mr. David Spencer's Superintendent's Report: The beginning of the school year enrollment is 204. SPPS held the Title I Parents meeting on back-to-school night. SPPS is working with ESU 16 and conducting cohort group

visitation. Staff In-service and P/T Conferences are Sept 24. DIBLES Testing is completed for elementary students. At the Dedication of the butterfly garden, started in 2024-2025 by Mrs. Cross' Experimental Science Class, Lore Beckius presented a peace pole sponsored by Rotary District 5630 and the Ogallala Rotary Club. The CTE Grant Funds have been utilized to expand the shop and technology department.

There was discussion about insurance coverage and bids. Motion by Amy Stanley seconded by Brian Armstrong to accept the renewal insurance for workers' comp and property insurance for 2025-26. Motion carried.
Duane Duncan: Absent, Tim Van Zee: yes, Brian Armstrong: yes, Matt Adams: yes, Amy Stanley: yes, Adam Hayward: yes

There was discussion about the property tax authority. Motion by Matt Adams seconded by Adam Hayward to approve the tax authority increase. Motion carried.
Duane Duncan: Absent, Matt Adams: yes, Brian Armstrong: yes, Amy Stanley: yes, Tim Van Zee: yes, Adam Hayward: yes

Motion by Brian Armstrong seconded by Matt Adams to approve 2025-26 budget. Motion carried.
Duane Duncan: Absent, Brian Armstrong: yes, Tim Van Zee: yes, Matt Adams: yes, Amy Stanley: yes, Adam Hayward: yes

There was discussion about the tax hearing resolution.

Motion by Brian Armstrong seconded by Amy Stanley to approve the Property Tax Request Resolution # 250922 WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of South Platte Public School 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 South Platte Public School resolves that: 1. The 2025-2026 property tax request be set at: General Fund: $3,474,439.00 Bond Fund: $ 309,334.00 Special Building Fund: $ 92,800.00 Qualified Capital Purpose: $ - Undertaking Fund: 2. The total assessed value of property differs from last year's total assessed value by 6.24 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 0.632511 per $100 of assessed value. 4. South Platte Public School proposes to adopt a property tax request that will cause its tax rate to be 0.6266 per $100 of assessed value. 5. Based of the Proposed property tax request and changes in other revenue, the total operating budget of South Platte Public School will increase (decrease) last year's budget by 5.66 percent. 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025. Motion carried.
Duane Duncan: Absent, Brian Armstrong: yes, Matt Adams: yes, Adam Hayward: yes, Amy Stanley: yes, Tim Van Zee: yes

There was a discussion about MMA and CD rates. Motion by Adam Hayward seconded by Matt Adams to approve Superintendent to move $100,000 from MMA to CD. Motion carried.
Duane Duncan: Absent, Adam Hayward: yes, Brian Armstrong: yes, Matt Adams: yes, Tim Van Zee: yes, Amy Stanley: yes

Review the minutes.

The next regular meeting of the SPBOE will be October 13, 2025 at 7:00 PM.

Motion by Adam Hayward seconded by Amy Stanley to adjourn the meeting. Motion carried.
Duane Duncan: Absent, Amy Stanley: yes, Tim Van Zee: yes, Brian Armstrong: yes, Adam Hayward: yes, Matt Adams: yes

The meeting was adjourned at 8:44 PM.

Adam Hayward, Secretary

PUBLISHER'S CERTIFICATE

State of Nebraska }
County of Keith } ss

Susan Corfield being duly sworn, on oath deposes and says that she is the clerk of the Keith County News, a semi-weekly newspaper, printed in whole or in part in an office maintained at Ogallala, in the County of Keith, and State of Nebraska, and that said Keith County News has a bona fide circulation of over three hundred copies each issue, and has been published within said Keith County for fifty-two weeks prior to the publication of the annexed notice: that said Keith County News is a legal newspaper published in conformity with the law, and that the annexed notice has been published one consecutive weeks in said newspaper,

the first publication thereof having been made on the 17th day of September, 20 25

and the last publication on the 17th day of September, 20 25

Susan Corfield

Scribed and sworn to before me this 18th day of September, 20 25

Jeff Headley
Notary Public

Publication Fee $ 425.00

GENERAL NOTARY - State of Nebraska
JEFF HEADLEY
My Comm. Exp. June 29, 2027

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

South Platte Public School (25-0095) in Deuel 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 22 day of September, 2025 at 7:00 o'clock, P.M., at 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	$ 5,111,914.00	$ 5,204,621.00	$ 5,993,622.00	$ 661,789.00	$ 3,216,716.00	$ 3,474,439.00
Depreciation	$ 270,000.00	$	$ 66,133.00		$ 66,133.00	
Employee Benefit	$ 16,774.00	$ 2,803.00	$ 48,972.00	$	$ 48,972.00	
Contingency	$	$	$		$	
Activities	$ 167,766.00	$ 178,022.00	$ 247,642.00	$	$ 247,642.00	
School Nutrition	$ 271,090.00	$ 238,179.00	$ 300,021.00	$	$ 300,021.00	
Bond	$ 584,980.00	$ 386,677.00	$ 1,049,760.00	$	$ 713,519.00	$ 309,334.00
Special Building	$ 317,855.00	$ 137,727.00	$ 179,311.00		$ 87,439.00	$ 92,800.00
Qualified Capital Purpose Undertaking	$	$	$	$	$	$
Cooperative	$	$	$	$	$	$
Student Fee	$	$	$	$	$	$
	$	$	$	$	$	$
TOTALS	$ 6,740,379.00	$ 6,148,829.00	$ 7,885,461.00	$ 661,789.00	$ 4,709,442.00	$ 3,876,573.00

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 309,334.00	$ 3,567,239.00	$ 3,876,573.00

Notice of Special Hearing To Set Final Tax Request

South Platte Public School (25-0095) in Deuel 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 22 day of, September, 2025 at 7:10 o'clock P.M., at South Platte Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2024-2025	2025-2026	Change
	882,342,816	918,068,249	6%

Fund	2024-2025 Operating Budget	2024-2026 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 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
	2024-2025 Budget Information				*2025-2026 Budget Information*				
General Fund	5,999,268.00	3,479,388.00	0.596966	0.561815	5,993,622.00	3,474,439.00	0.561800	0%	7%
Bond Fund(s) K-12	1,071,886.00	378,522.00	0.085000	0.081163	1,049,760.00	309,334.00	0.050000	-23%	-2%
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	218,127.00	58,234.00	0.010000	0.009413	179,311.00	92,800.00	0.015000	50%	-18%
Qualified Capital Purpose Undertaking Fund K-12			0.000000	0.000000			0.000000	#DIV/0!	0
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	6,970,273.00	3,915,144.00	0.671966	0.632511	7,222,693.00	3,876,573.00	0.626600	-7%	6%

Publish: September 17, 2025
ZNEZ

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 250922

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of South Platte Public School 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 South Platte Public School resolves that:

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

General Fund:	$	3,474,439.00
Bond Fund:	$	309,334.00
Special Building Fund:	$	92,800.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 6.24 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 0.632511 per $100 of assessed value.

4. South Platte Public School proposes to adopt a property tax request that will cause its tax rate to be 0.6266 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of South Platte Public School will increase (decrease) last year's budget by 5.66 percent.

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

Motion by Brian Armstrong, seconded by Amy Stanley to adopt Resolution # 250922.

Voting yes were:	Voting no were:
Brian Armstrong	
Amy Stanley	
Matt Adams	
Tim Van Zee	
Adam Hayward	

Dated this 22nd day of September, 2025

District Number: 25-0095-000
District Name: SOUTH PLATTE PUBLIC SCHOOLS
District Phone: (308)889-3622

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

Checklist

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:

File (click file name to view)	Upload DateTime
South Platte Budget 2025-2026.pdf (UploadFile_DisplayFile.aspx?ID=26556)	9/29/2025 12:38:15 PM

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

Certified Budget Authority	A-101	4,289,382
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	4,289,382
Total Allowable Budget Authority	A-780	4,289,382

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

2025/26 General Fund Budget of Disbursements & Transfers	B-100	5,993,622
2025/26 Special Grant Funds List	B-110	844,412
2025/26 Special Education Budget of Disbursements & Transfers	B-120	859,828
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,289,382
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	2,697,130
2025/26 General Fund Necessary Cash Reserve	C-300	661,789
2025/26 Depreciation Fund Total Requirements	C-310	66,133
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	727,922

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	618,668,245

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	3,538,132
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	338,872
Enter the amount approved by the School Board.	D-140	29,107
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	3,567,239
2025/26 Property Tax Request General Fund	D-210	3,474,439
2025/26 Property Tax Request Special Building Fund	D-220	92,800
2025/26 Total Property Tax Request	D-230	3,567,239
2025/26 Unused Property Tax Request Authority	D-240	0
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	254,531

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

District Number: 25-0095-000
District Name: SOUTH PLATTE PUBLIC SCHOOLS
District Phone: (308)889-3622

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	844,412

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	10,000
Building Safe and Responsive Schools Grants	1.15	25,000
Career and Technical Education Grants (Carl Perkins)	1.155	67,811
Career and Technical Eduation Grants (State)	1.157	87,111
Career Pathway Advancement Project (CPAP)	1.16	86,000
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	26,490
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	45,000
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	150,000
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	10,000
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	28,000
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	100,000
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	17,000
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	27,000
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	75,000
Medicaid in Public Schools (MIPS)	1.365	65,000
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0

Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	25,000
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0

USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

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