2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 34-0001 **Class #: II**

Southern School District

TO THE COUNTY BOARD AND COUNTY CLERK OF

Gage County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 5,089,882.00	$ 5,089,882.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 846,186.00	$ 846,186.00
Qualified Capital Purpose Undertaking Fund	$ 181,325.00	$ -	$ 181,325.00
Total All Funds	$ 181,325.00	$ 5,936,068.00	$ 6,117,393.00

Outstanding Bonded Indebtedness as of September 1, 2025

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

$ 1,095,000.00	Principal
$ 635,037.00	Interest
$ 1,730,037.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 604,418,505

*(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 # 34-0001
Southern School District

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	689,165.00	3,585,615.00	5,038,983.00	8,624,598.00	1,438,893.00	7,185,705.00	8,624,598.00	-	8,624,598.00
Depreciation	702,253.00	1,000,000.00		1,000,000.00			1,000,000.00		1,000,000.00
Employee Benefit	26,207.00	50,000.00		50,000.00			50,000.00	-	50,000.00
Contingency	-	-		-			-		-
Activities	142,767.00	600,000.00		600,000.00			600,000.00	-	600,000.00
School Nutrition	146,552.00	600,000.00		600,000.00			600,000.00	-	600,000.00
Bond	-	-	-	-			-	-	-
Special Building	166,261.00	5,662,276.00	837,724.00	6,500,000.00			6,500,000.00		6,500,000.00
Qualified Capital Purpose Undertaking	208,761.00	1,320,488.00	179,512.00	1,500,000.00			1,500,000.00	-	1,500,000.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,081,966.00	12,818,379.00	6,056,219.00	18,874,598.00	1,438,893.00	7,185,705.00	18,874,598.00	-	18,874,598.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,038,983.00	-	837,724.00	179,512.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	50,899.00	-	8,462.00	1,813.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,089,882.00	-	846,186.00	181,325.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,848,630.00	**$ 215,000.00**

COUNTY TREASURER'S BALANCE, 9-1-2025			
189,165.00	-	66,261.00	8,761.00

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,144,184.00	3,448,409.00	4,550,756.00	7,999,165.00	1,200,000.00	6,110,000.00	7,310,000.00	689,165.00
Depreciation	902,253.00	902,253.00		902,253.00			200,000.00	702,253.00
Employee Benefit	46,207.00	46,207.00		46,207.00			20,000.00	26,207.00
Contingency	-	-		-			-	-
Activities	192,767.00	442,767.00		442,767.00			300,000.00	142,767.00
School Nutrition	136,802.00	546,552.00		546,552.00			400,000.00	146,552.00
Bond	-	-	-	-			-	-
Special Building	251,591.00	251,591.00	364,670.00	616,261.00			450,000.00	166,261.00
Qualified Capital Purpose Undertaking	179,466.00	179,466.00	147,341.00	326,807.00			118,046.00	208,761.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,853,270.00	5,817,245.00	5,062,767.00	10,880,012.00	1,200,000.00	6,110,000.00	8,798,046.00	2,081,966.00

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	
$	**215,000.00**

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	**TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES** (Including Beginning Balances) (Column 2)	**PERSONAL AND REAL PROPERTY TAXES** (Column 3)	**TOTAL RESOURCES AVAILABLE** (Col 2 + Col 3) (Column 4)	**TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION** (Column 5)	**TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION** (Column 6)	**TOTAL DISBURSEMENTS & TRANSFERS** (Col 5 + Col 6) (Column 7)	**TOTAL ENDING BALANCE** (Col 4 - Col 7) (Column 8)
General	2,051,254.00	5,741,091.00	3,749,943.00	9,491,034.00	1,149,745.00	6,197,105.00	7,346,850.00	2,144,184.00
Depreciation	883,086.00	1,390,701.00		1,390,701.00			488,448.00	902,253.00
Employee Benefit	46,023.00	46,207.00		46,207.00			-	46,207.00
Contingency	-	-		-			-	-
Activities	207,805.00	416,098.00		416,098.00			223,331.00	192,767.00
School Lunch	164,517.00	479,152.00		479,152.00			342,350.00	136,802.00
Bond	-	-	-	-			-	-
Special Building	468,769.00	502,682.00	278,487.00	781,169.00			529,578.00	251,591.00
Qualified Capital Purpose Undertaking	169,121.00	182,516.00	115,351.00	297,867.00			118,401.00	179,466.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 3,990,575.00	8,758,447.00	4,143,781.00	12,902,228.00	1,149,745.00	6,197,105.00	9,048,958.00	3,853,270.00

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
$ 199,296.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence s

NAME	**Southern School District**
ADDRESS	**115 South st., P.O. Box 237**
CITY & ZIP CODE	**Wymore, NE 68466**
TELEPHONE	**402-645-3326**
WEBSITE	**ttps://www.southernschools.or**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER
NAME	Dave Zimmerman	Dr. Virginia Moon
TITLE /FIRM NAME	Chairperson	Superintendent
TELEPHONE	402-645-3326	402-645-3326
EMAIL ADDRESS	db_zim@hotmail.com	vmoon@southernschools.org

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

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

should be sent

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PREPARER

Dr. Virginia Moon

Superintendent

402-645-3326

vmoon@southernschools.org

Southern School District

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 4,965,077.00

*(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

3,350,490.00	/	491,140,566.00	=	0.68 %	(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) 2.68 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 133,064.06

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 5,098,141.06**
(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) $ 5,936,068.00

(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Southern School District — **Gage**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU #5	07-1-2024 through 06-30-2025	Alternative School
ESU #5	07-1-2024 through 06-30-2025	Deaf or Hard of Hearing, Occupational Therapy, School Pyschologist, Speech Pathologist, School Psychotherapist, & Visual Impairment
ESU #5	07-1-2024 through 06-30-2025	Elementary School Science
ESU #5	07-1-2024 through 06-30-2025	PowerSchool
NASB - ALICAP	07-1-2024 through 06-30-2025	Pooled Insurance
NASB - NJUMP	07-1-2024 through 06-30-2025	Pooled Natural Gas
Southeast Nebraska Regional for Students who are Deaf or Hard of Hearing	07-1-2024 through 06-30-2025	Service for Deaf or Hard of Hearing Students
Southeastern Nebraska Milk Cooperative	07-1-2024 through 06-30-2025	Pooled Milk Purchasing
Gage County School Resource Officer	07-1-2024 through 06-30-2025	Safety and security partnership with Gage County to provide a part-time school resource officer
Southeast Community College - SENCAP	07-1-2024 through 06-30-2025	Dual credit opportunities for high school cource work

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Southern School District	Gage
SUBDIVISION NAME	COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 34-0001

Southern School District

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)	$ -

Southern School District

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	5,089,882.00	-	846,186.00	181,325.00
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		181,325.00
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)**	-	-	-	181,325.00
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	5,089,882.00	-	846,186.00	-
14	Assessed Valuation	604,418,505	604,418,505	604,418,505	604,418,505
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.842112	0.000000	0.140000	0.000000
16	Total Levy for Compliance	0.982112			

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

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

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

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

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 5,089,882.00	$ 604,418,505	0.842112
Special Building Fund	$ 846,186.00	$ 604,418,505	0.140000
Bond Fund	$ -	$ 604,418,505	0.000000
Bond Fund	$ -	$ 604,418,505	0.000000
Bond Fund	$ -	$ 604,418,505	0.000000
QCPUF Fund	$ 181,325.00	$ 604,418,505	0.030000
QCPUF Fund	$ -	$ 604,418,505	0.000000
	$ -	$ 604,418,505	0.000000
	$ -	$ 604,418,505	0.000000
	$ -	$ 604,418,505	0.000000
	$ -	$ 604,418,505	0.000000
	$ -	$ 604,418,505	0.000000
	$ -	$ 604,418,505	0.000000
Total	$ 6,117,393.00		$ 1.012112

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Dr. Viginia Moon

Notice is hereby given that Southern Schools has approval of a proposed superintendent employment contract amendment on its agenda for the board meeting to be held on April 14, 2025, at 7:00 pm at the Jr./Sr. High School Boardroom in Wymore, 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	$ 160,000.00		**$ 160,000.00**
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)*	$ 617.00		$ 617.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*	$ 30,000.00		$ 30,000.00
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 13,551.00		$ 13,551.00
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 1,200.00		$ 1,200.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 205,368.00**	**$ -**	**$ 205,368.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 34-0001

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

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

General Fund:	$	5,089,882.00
Bond Fund:	$	-
Special Building Fund:	$	846,186.00
Qualified Capital Purpose Undertaking Fund:	$	181,325.00

2. The total assessed value of property differs from last year's total assessed value by 23.06 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 0.845841 per $100 of assessed value.

4. Southern School District proposes to adopt a property tax request that will cause its tax rate to be 1.012112 per $100 of assessed value.

5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P

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

Motion by Debra Schlake, seconded by Dana Dorn to adopt Resolution #34-001.

Voting yes were:	Voting no were:
Betsy Frerichs	
Dana Dorn	
Dave Zimmerman	
Debra Schlake	
Jeff Argo	
Jared McKeever	

Dated this 23rd day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Southern School District (34-0001) in Gage 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 8th day of September, 2025 at 6:45 o'clock, P.M., at Jr./Sr. High School Boardroom for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,346,850.00	$ 7,310,000.00	$ 8,624,598.00	$ -	$ 3,585,615.00	$ 5,089,882.00
Depreciation	$ 488,448.00	$ 200,000.00	$ 1,000,000.00		$ 1,000,000.00	
Employee Benefit	$ -	$ 20,000.00	$ 50,000.00	$ -	$ 50,000.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 223,331.00	$ 300,000.00	$ 600,000.00	$ -	$ 600,000.00	
School Nutrition	$ 342,350.00	$ 400,000.00	$ 600,000.00	$ -	$ 600,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 529,578.00	$ 450,000.00	$ 6,500,000.00		$ 5,662,276.00	$ 846,186.00
Qualified Capital Purpose Undertaking	$ 118,401.00	$ 118,046.00	$ 1,500,000.00	$ -	$ 1,320,488.00	$ 181,325.00
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,048,958.00	$ 8,798,046.00	$ 18,874,598.00	$ -	$ 12,818,379.00	$ 6,117,393.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 181,325.00	$ 5,936,068.00	$ 6,117,393.00

Notice of Special Hearing To Set Final Tax Request

Southern School District (34-0001) in Gage 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 22nd day of, September 2025 at 6:05 o'clock P.M., at Gage County Courthouse 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	491,140,566	604,418,505	23%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,711,422.00	4,596,723.00	0.935928	0.760520	8,624,598.00	5,089,882.00	0.842112	-10%	12%
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	630,545.00	368,354.00	0.075000	0.060944	6,500,000.00	846,186.00	0.140000	87%	931%
Qualified Capital Purpose Undertaking Fund K - 12	312,218.00	147,341.00	0.030000	0.024377	1,500,000.00	181,325.00	0.030000	0%	380%
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	8,654,185.00	5,112,418.00	1.040928	0.845841	16,624,598.00	6,117,393.00	1.012112	-3%	92%

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 2 successive Weeks on the same day of each week; that the first Publication was on August 27, 2025 ; and The last publish was on Sept. 3, 2025; that said **The Fairbury Journal -News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

PUBLIC NOTICE

NOTICE OF REGULAR
BOARD OF EDUCATION
MEETING

Notice is hereby given that a **Budget meeting** of the Board of Education of the School District of Southern Public, in the County of Gage, in the State of Nebraska, a/k/a/ School District No. 001 of Gage County Nebraska will be held on the 8th day of September 2025 at Southern Jr./Sr. High School, which meeting will be open to the public. The meeting will begin at 6:45 p.m. This meeting will precede the regular board meeting.

An agenda for such meeting, kept continuously current, is readily available for public inspection at the office of the Superintendent.

24-25b ZNEZ

Subscribed and sworn to before me this 3 day of Sept, 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Jennifer Lewis
Notary Public

Publication fee 24 lines of 8 point type 2 times
$19.35.

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 1 successive Weeks on the same day of each week; that the first Publication was on Sept. 3, 2025 ; and The last publish was on _____, 2025; that said **The Fairbury Journal -News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

Subscribed and sworn to before me this 3 day of Sept., 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Jennifer Lewis
Notary Public

Publication fee _____ lines of 8 point type 1 times
$220.00.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 34-0001

Southern School District

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	689,165.00	3,585,615.00	5,038,983.00	8,624,598.00	1,438,893.00	7,185,705.00	8,624,598.00	-	8,624,598.00
Depreciation	702,253.00	1,000,000.00		1,000,000.00			1,000,000.00		1,000,000.00
Employee Benefit	26,207.00	50,000.00		50,000.00			50,000.00	-	50,000.00
Contingency	-	-		-			-		-
Activities	142,767.00	600,000.00		600,000.00			600,000.00	-	600,000.00
School Nutrition	146,552.00	600,000.00		600,000.00			600,000.00	-	600,000.00
Bond	-	-	-	-			-	-	-
Special Building	166,261.00	5,662,276.00	837,724.00	6,500,000.00			6,500,000.00		6,500,000.00
Qualified Capital Purpose Undertaking	208,761.00	1,320,488.00	179,512.00	1,500,000.00			1,500,000.00	-	1,500,000.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,081,966.00	12,818,379.00	6,056,219.00	18,874,598.00	1,438,893.00	7,185,705.00	18,874,598.00	-	18,874,598.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	5,038,983.00	-	837,724.00	179,512.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	50,899.00	-	8,462.00	1,813.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	5,089,882.00	-	846,186.00	181,325.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 1,848,630.00	$ 215,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
189,165.00	-	66,261.00	8,761.00

24-25b ZNEZ

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 3 successive Weeks on the same day of each week; that the first Publication was on June 25, 2025 ; and The last publish was on July 9, 2025; that said **The Fairbury Journal -News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

NOTICE OF BOARD MEETING
NOTICE OF VOTE TO INCREASE BASE GROWTH PERCENTAGE USED TO DETERMINE PROPERTY TAX REQUEST AUTHORITY
The **Southern Public Schools Board of Education** will meet July 14, 2025, at 7:00 p.m. for a board meeting. Among other topics to be discussed, pursuant to NEB. REV. STAT. § 79-3405, the Board will vote on whether to increase the school district's base growth percentage by up to 7%. A copy of the agenda, kept continuously current, is available for public inspection in the superintendent's office during normal business hours.
15-17b
ZNEZ

Subscribed and sworn to before me this 9 day of July, 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Jennifer Lewis
Notary Public

Publication fee 21 lines of 8 point type 3 times
$25.83.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

SOUTHERN SCHOOL DISTRICT #1

TO: 115 S 11TH ST
WYMORE NE 68466-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE

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]
SCHOOL 1 WYMORE	3	34-0001		602,680,840	3,350,490	489,589,626	0.68

** 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 PATRICIA MILLIGAN, GAGE 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.

Patricia Milligan
(signature of county assessor)

August 18, 2025
(date)

COUNTY ASSESSOR Seal NEBRASKA

CC: County Clerk, GAGE 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

22,381,028 Pers Prior
21,685,353 Pers Value

467,208,598 Real Prior
580,995,487 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SOUTHERN PUBLIC SCHOOLS
115 S 11TH ST
PO BOX 237
WYMORE, NE 68466

TAXABLE VALUE LOCATED IN THE COUNTY OF PAWNEE

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]
SOUTHERN 1	3	34-0001		1,737,665	0	1,550,940	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 STEPHANIE KASTER, PAWNEE 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.

Stephanie Kaster
(signature of county assessor)

8/14/2025
(date)

CC: County Clerk, PAWNEE 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

0 Pers Prior **1,550,940 Real Prior**
0 Pers Value **1,737,665 Real Value**

MINUTES
BOARD OF EDUCATION
September 23, 2025
7:00 PM

I. Call Meeting to Order

President Dave Zimmerman called the meeting to order at 7:00 p.m. and the following members were present: Betsy Frerichs, Dana Dorn, Dave Zimmerman, Debra Schlake, Jared McKeever, & Jeff Argo. The following administrators were present: Jeff Murphy & Virginia Moon.

Reasonable advance publicized notice of the meeting was given according to law by publishing, a designated method for giving notice of the school district. Posted Location:

- Fairbury Journal-News

Posted Date: 9/18/2025
Reasonable advance notice was simultaneously given to board members and a copy of their acknowledgment of receipt of notice and the agenda attached. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

I.A. Roll Call

I.B. Notice of Nebraska Open Meetings Act Posted

President Dave Zimmerman announced that a complete copy of the Nebraska Open Meetings Act was posted on the back of the board of education meeting room.

II. Approval of Minutes from the September 8, 2025, Regular Board Meeting and the September 8, 2025, Budget Hearing

Motion to approve minutes from the September 8, 2025, Regular Board Meeting and the September 8, 2025, Budget Hearing. This motion, made by Jared McKeever and seconded by Jeff Argo, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes, David Zimmerman: yes
yes: 6, no: 0

III. Communications, Audiences, and Recognitions

III.A. Public comments will not be received after this period of time. Public comment period is limited to 5 minutes per person and a total of 30 minutes overall.
The school board received public comment from Jill Jones and Ron Wittmus.

IV. Items for Discussion, Consideration, and/or Action

IV.A. The 2025-2026 Southern Public Schools Budget

Motion to approve the 2025-2026 Southern Public Schools Budget. This motion, made by Jared McKeever and seconded by Debra Schlake, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes, David Zimmerman: yes
yes: 6, no: 0

IV.B. The 2025-2026 Property Tax Resolution

Motion to approve the 2025-2026 Property Tax Resolution. This motion, made by Debra Schlake and seconded by Dana Dorn, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes, David Zimmerman: yes
yes: 6, no: 0

IV.C. Presentation on Possible Facilities Projects

Jacob Sertich with Wilkins ADP came and presented drawings for future building projects along with estimated bids.

IV.D. Overview of the sale of QCPUF Bonds

Paul Grieger with D.A. Davidson discussed the sale of bonds.

V. Adjournment

Motion to adjourn the meeting at 9:07 p.m. This motion, made by Jared McKeever and seconded by Jeff Argo, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes, David Zimmerman: yes
yes: 6, no: 0

The next Regular Board meeting is scheduled for Monday, October 13, 2025, at Southern Jr./Sr. High School Boardroom in Wymore. The Board of Education will usually adhere to the sequence of the published agenda, but reserves the right to adjust the order of items if necessary and may elect to amend the agenda as deemed necessary.

BY

President of the Board of Education

Of this School District

ATTEST

Secretary of the Board of Education

of this School District

MINUTES
BOARD OF EDUCATION
July 14, 2025
7:00 PM

I. Call Meeting to Order

President Dave Zimmerman called the meeting to order at 7:00 p.m. and the following members were present: Betsy Frerichs, Dana Dorn, Dave Zimmerman, Debra Schlake, Jared McKeever, & Jeff Argo. The following administrators were present: Kane Hookstra, Jeff Murphy, & Virginia Moon.

Reasonable advance publicized notice of the meeting was given according to law by publishing, a designated method for giving notice of the school district. Posted Location:

- Fairbury Journal-News

Posted Date: 7/09/2025
Reasonable advance notice was simultaneously given to board members and a copy of their acknowledgment of receipt of notice and the agenda attached. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

I.A. Roll Call

I.B. Notice of Nebraska Open Meetings Act Posted

President Dave Zimmerman announced that a complete copy of the Nebraska Open Meetings Act was posted on the back of the board of education meeting room.

II. Approval of Minutes from the June 9th, 2025, Regular Board Meeting and July 9th, 2025, Working Board Meeting.

Motion to approve minutes from the June 9th, 2025, Regular Board Meeting and July 9th, 2025, Working Board Meeting. This motion, made by Dana Dorn and seconded by Jeff Argo, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes, David Zimmerman: yes
yes: 6, no: 0

III. Communications, Audiences, and Recognitions

III.A. Public comments will not be received after this period of time. Public comment period is limited to 5 minutes per person and a total of 30 minutes overall.

IV. Financial Statement: Items for Discussion, Consideration, and/or Action

IV.A. Approval of Bills

IV.A.1. General Fund, Special Building Fund, Depreciation Fund, and Qualified Capital Purpose Undertaking Fund Claims

Motion to approve the general fund, special building fund, depreciation fund, and qualified capitol purpose undertaking fund claims. This motion, made by Debra Schlake and seconded by Dana Dorn, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes, David Zimmerman: yes
yes: 6, no: 0

IV.A.2. Lunch & Activity Claims

V. Support Service

V.A. Facility Update

John Eisenhauer provided the school board with a written report over summer cleaning, air conditioning at the elementary and high school and roof repairs above the high school kitchen. He stated he had to order a part for the floor scrubber and three new lunch tables for the elementary. Prairie View gave an estimate for new gutters at the elementary which Dr. Prososki approved. They plan to start installing the gutters and downspouts this month.

V.B. Personnel Items

V.B.1. Jenilee Jurgens - 1.0 FTE - Kindergarten Teacher for the 2025-2026 School Year

Motion to approve Jenilee Jurgens as the Kindergarten teacher for the 2025-2026 school year. This motion, made by Debra Schlake and seconded by Betsy Frerichs, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes, David Zimmerman: yes
yes: 6, no: 0

V.C. Technology Update

VI. Administrative and Committee Reports

VI.D. Superintendent's Report

Dr. Moon gave the school board an update on the HVAC at the elementary.

VII. Items for Discussion, Consideration, and/or Action

VII.A. Set Substitute Compensation for the 2025-2026 School Year

Motion to set Substitute Compensation at $170 for the 2025-2026 School Year. This motion, made by Jared McKeever and seconded by Debra Schlake, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes,

David Zimmerman: yes
yes: 6, no: 0

VII.B. Approval of the District Handbooks for the 2025-2026 School Year

Motion to approve the district handbooks for the 2025-2026 school year. This motion, made by Debra Schlake and seconded by Betsy Frerichs, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes, David Zimmerman: yes
yes: 6, no: 0

VII.C. Discuss, Consider, and Take all Necessary Action to Adopt a Resolution Increasing the School District's Base Growth Percentage used to Determine the School District Property Tax Request by up to 7%

Motion to approve a resolution increasing the school district's base growth percentage used to determine the school district property tax request by up to 7%. This motion, made by Jared McKeever and seconded by Dana Dorn, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes, David Zimmerman: yes
yes: 6, no: 0

VII.D. Discuss, consider, and take all necessary action to enter into an agreement with Wilkins ADP professional design services for a school facility improvement project.

Motion to enter into an agreement with Wilkins ADP professional design services for a school facility improvement project as presented. This motion, made by Jared McKeever and seconded by Jeff Argo, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes, David Zimmerman: yes
yes: 6, no: 0

VII.E. Working Board Meeting Follow-Up

VII.F. Option Enrollment Applications

VIII. Adjournment

Motion to adjourn the meeting at 8:02 p.m. This motion, made by Debra Schlake and seconded by Betsy Frerichs, passed.
Jeff Argo: yes, Dana Dorn: yes, Betsy Frerichs: yes, Jared McKeever: yes, Debra Schlake: yes, David Zimmerman: yes
yes: 6, no: 0

The next Regular Board meeting is scheduled for 7:00 p.m., August 11, 2025, at Southern Jr./Sr. High School Boardroom in Wymore. The Board of Education will usually adhere to the

sequence of the published agenda, but reserves the right to adjust the order of items if necessary and may elect to amend the agenda as deemed necessary.

BY

President of the Board of Education

Of this School District

ATTEST

Secretary of the Board of Education

of this School District

NDE 03-056
Revised 6/2025

District Number: 34-0001-000
District Name: SOUTHERN SCHOOL DISTRICT 1
District Phone: (402)645-3326

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	7,185,705
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	7,185,705
Total Allowable Budget Authority	A-780	7,185,705

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 selected

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	8,624,598
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,438,893
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,185,705
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	0
2025/26 General Fund Expenditure Growth	B-162	0
Adjusted Unused Budget Authority	B-165	0
2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

Additional Budget Authority Approved by Patron		
Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○ **Yes** ● **No**

2025/26 Section C: Allowable Reserves and Total Reserves		
2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	3,881,069

2025/26 General Fund Necessary Cash Reserve	C-300	0
2025/26 Depreciation Fund Total Requirements	C-310	1,000,000
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,000,000

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	604,418,505

2025/26 Section D: Property Tax Request Authority		
2025/26 Property Tax Request Authority	D-110	5,373,498
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	● Yes ○ No
Maximum Amount Allowed:	D-130	562,570
Enter the amount approved by the School Board.	D-140	562,570
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	5,936,068

2025/26 Property Tax Request General Fund	D-210	5,089,882
2025/26 Property Tax Request Special Building Fund	D-220	846,186
2025/26 Total Property Tax Request	D-230	5,936,068
2025/26 Unused Property Tax Request Authority	D-240	0

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	33,872

Recalculates LC-2 after making changes	Recalculate LC-2
Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page*)	Save LC-2
Submit completed LC-2 to NDE. Upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.*)	Logout

NDE 03-056
Revised 6/2025

District Number: 34-0001-000
District Name: SOUTHERN SCHOOL DISTRICT 1
District Phone: (402)645-3326

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	0

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career and Technical Eduation Grants (State)	1.157	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0

Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	0
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	0
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	0
Idea Part C - Planning Region Team	1.307	0
IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	0

National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	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

Gage County

Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 22, 2025 at 6:05 P.M at 612 Grant St., Courthouse, 3rd fl, Beatrice, NE

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on 9/6/2025
2. Publication in Beatrice Daily Sun on 9/11/2025
3. Notice posted on the home page of the County's website on 9/12/2025

Note: Website notice only required if County population is more than 10,000

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
City of Beatrice	Tobias Templemeyer	$3,807,665.00	2.39 %	$367,552.13
Southern School District	Dr. Virginia Moon	$ 3,350,490.00	2.68 %	$ 837,926.94
		$	%	$
		$	%	$
		$	%	$

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented *(if applicable)*
Larry Husa	15235 E. Plum Rd., Liberty, NE 68381	
Jill Jones	1787 E. Pine Rd., Liberty, NE 68381	
John Shalla	813 W. Spruce Rd., Wymore, NE 68466	

Note: Address requirement may be waived to protect the security of the individual

30 **Total individuals who signed in to attend the Joint Public Hearing**

+ 2 presenters
+ 2 Moderators
34

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed.

Signed,

Dawn Hill

Dawn Hill County Clerk (or designee)