2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 73-0179 **Class #: III**

Southwest Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Red Willow 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 is Correct

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,974,747.00	$ 3,974,747.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 15,152.00	$ 15,152.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ -	$ 3,989,899.00	$ 3,989,899.00

Outstanding Bonded Indebtedness as of September 1, 2025

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

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

Total Certified Valuation (All Counties) $ 925,357,435

*(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 # 73-0179
Southwest Public Schools

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	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	4,462,581.00	6,086,805.00	3,935,000.00	10,021,805.00	830,000.00	8,491,805.00	9,321,805.00	700,000.00	10,021,805.00
Depreciation	766,906.00	786,906.00		786,906.00			786,906.00		786,906.00
Employee Benefit	21,501.00	21,701.00		21,701.00			21,701.00	-	21,701.00
Contingency	-	-		-			-		-
Activities	405,339.00	640,339.00		640,339.00			640,339.00	-	640,339.00
School Nutrition	96,972.00	413,372.00		413,372.00			413,372.00	-	413,372.00
Bond	-	-	-	-			-	-	-
Special Building	645,960.00	665,980.00	15,000.00	680,980.00			680,980.00		680,980.00
Qualified Capital Purpose Undertaking	16,366.00	16,366.00	-	16,366.00			16,366.00	-	16,366.00
Cooperative	-	-		-			-	-	-
Student Fee	3,286.00	3,286.00		3,286.00			3,286.00	-	3,286.00
				-					-
TOTAL ALL FUNDS	6,418,911.00	8,634,755.00	3,950,000.00	12,584,755.00	830,000.00	8,491,805.00	11,884,755.00	700,000.00	12,584,755.00

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)	3,935,000.00	-	15,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	39,747.00	-	152.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,974,747.00	-	15,152.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 573,504.00	$ 267,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
356,965.00	-	-	-

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	4,637,512.00	8,413,910.00	2,597,030.00	11,010,940.00	568,987.00	5,979,372.00	6,548,359.00	4,462,581.00
Depreciation	885,835.00	910,977.00		910,977.00			144,071.00	766,906.00
Employee Benefit	21,298.00	21,501.00		21,501.00			-	21,501.00
Contingency	16,576.00	16,718.00		16,718.00			16,718.00	-
Activities	431,394.00	674,330.00		674,330.00			268,991.00	405,339.00
School Nutrition	115,954.00	418,995.00		418,995.00			322,023.00	96,972.00
Bond	-	-	-	-			-	-
Special Building	646,075.00	665,843.00	7,104.00	672,947.00			26,987.00	645,960.00
Qualified Capital Purpose Undertaking	31,543.00	32,213.00	7.00	32,220.00			15,854.00	16,366.00
Cooperative	-	-		-			-	-
Student Fee	3,279.00	3,286.00		3,286.00			-	3,286.00
				-				-
TOTAL ALL FUNDS	6,789,466.00	11,157,773.00	2,604,141.00	13,761,914.00	568,987.00	5,979,372.00	7,343,003.00	6,418,911.00

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 Worksheet

MOTOR VEHICLE TAXES	
$	265,096.00

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	4,780,738.00	6,967,721.00	4,139,524.00	11,107,245.00	559,905.00	5,909,828.00	6,469,733.00	4,637,512.00
Depreciation	920,929.00	1,151,430.00		1,151,430.00			265,595.00	885,835.00
Employee Benefit	20,820.00	21,298.00		21,298.00			-	21,298.00
Contingency	16,121.00	16,576.00		16,576.00			-	16,576.00
Activities	468,346.00	734,399.00		734,399.00			303,005.00	431,394.00
School Lunch	85,051.00	430,699.00		430,699.00			314,745.00	115,954.00
Bond	-	-	-	-			-	-
Special Building	630,471.00	659,850.00	30,957.00	690,807.00			44,732.00	646,075.00
Qualified Capital Purpose Undertaking	30,456.00	31,519.00	24.00	31,543.00			-	31,543.00
Cooperative	-	-		-			-	-
Student Fee	3,240.00	3,279.00		3,279.00			-	3,279.00
				-				-
TOTAL ALL FUNDS	$ 6,956,172.00	10,016,771.00	4,170,505.00	14,187,276.00	559,905.00	5,909,828.00	7,397,810.00	6,789,466.00

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 Worksheet

MOTOR VEHICLE TAXES	
$	**263,707.00**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Drew Billeter**
ADDRESS	**900 Coke St.**
CITY & ZIP CODE	**Bartley 69020**
TELEPHONE	**308-692-3232**
WEBSITE	**www.swpschools.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Jason Neseth	Drew Billeter	Drew Billeter
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	308-692-3223	308-692-3223	308-692-3223
EMAIL ADDRESS	neseth40@gmail.com	drew.billeter@swpschools.org	drew.billeter@swpschools.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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Southwest Public Schools — SUBDIVISION NAME

Red Willow — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
ESU 16, 314 First St. Ogallala, NE 69153-0915	7-1-25 to 6-30-2026	Early Childhood Special Educaiton Service, Audiology Consultant and Supervision, Distance Education Services.
ESU 15, 344 Main St., Trenton, NE 69044	7-1-25 to 6-30-2026	Speech Therapy Services, School Psychologist, Early Childhood/Speech/Resource, STEP Alt. Ed., Special Ed. Dirctor/Program Supervision, Transition
EUS 10 76 Plaza Blvd. Kearney, NE 68848	7-1-25 to 6-30-2026	Computer Technical Services
Jennifer Schutz OTR/L 72825 HWY 283 Arapahoe NE, 68922	7-1-25 to 6-30-2026	Occupational Therapy Services

Southwest Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,888,889.00
*(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

4,976,417.00 (2025 Real Growth Value per Assessor) / 827,665,858.00 (Prior Year Total Real Property Valuation per Assessor) = 0.60 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.60 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 101,111.11

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,990,000.11**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 3,989,899.00
(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 # 73-0179

Southwest Public Schools

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ -

Southwest Public Schools

Schedule B - Levies

Levy Limit Compliance

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

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,974,747.00	-	15,152.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,974,747.00	-	15,152.00	-
14	Assessed Valuation	925,357,435	925,357,435	925,357,435	925,357,435
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.429536	0.000000	0.001637	0.000000
16	Total Levy for Compliance	0.431173			

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	$ 3,974,747.00	$ 925,357,435	0.429536
Special Building Fund	$ 15,152.00	$ 925,357,435	0.001637
Bond Fund	$ -	$ 925,357,435	0.000000
Bond Fund	$ -	$ 925,357,435	0.000000
Bond Fund	$ -	$ 925,357,435	0.000000
QCPUF Fund	$ -	$ 925,357,435	0.000000
QCPUF Fund	$ -	$ 925,357,435	0.000000
	$ -	$ 925,357,435	0.000000
	$ -	$ 925,357,435	0.000000
	$ -	$ 925,357,435	0.000000
	$ -	$ 925,357,435	0.000000
	$ -	$ 925,357,435	0.000000
	$ -	$ 925,357,435	0.000000
Total	$ 3,989,899.00		$ 0.431173

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract (Drew Billeter)

Notice is hereby given that Southwest Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on September 12, 2025 at 7:30PM at the Sr./Jr. High School Library Room in Bartley, 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	$ 139,256.00		**$ 139,256.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*	$ 3,557.00		$ 3,557.00
• *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)*	$ 29,400.00		$ 29,400.00
• *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*	$ 22,491.00		$ 22,491.00
• *IRS value of housing allowance*	$ 7,565.00		$ 7,565.00
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*	$ 600.00		$ 600.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 202,869.00**	**$ -**	**$ 202,869.00**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Southwest Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Southwest Public Schools resolves that:

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

General Fund:	$	3,974,747.00
Bond Fund:	$	-
Special Building Fund:	$	15,152.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 11.8 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 0.420258 per $100 of assessed value.

4. Southwest Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.431173 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 Duane Teter, seconded by John O'dea to adopt Resolution #_____.

Voting yes were:	Voting no were:
John O'Dea	Derek Meyers
Brooke Brooks	
Jason Neseth	
Duane Teter	
Jenni McConville	

Dated this 22nd day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Southwest Public Schools (73-0179) in Red Willow County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 15 day of September, 2025 at 7:30 o'clock, P.M., at Jr./Sr. High School Library 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	$ 6,469,733.00	$ 6,548,359.00	$ 9,321,805.00	$ 700,000.00	$ 6,086,805.00	$ 3,974,747.00
Depreciation	$ 265,595.00	$ 144,071.00	$ 786,906.00		$ 786,906.00	
Employee Benefit	$ -	$ -	$ 21,701.00	$ -	$ 21,701.00	
Contingency	$ -	$ 16,718.00	$ -		$ -	
Activities	$ 303,005.00	$ 268,991.00	$ 640,339.00	$ -	$ 640,339.00	
School Nutrition	$ 314,745.00	$ 322,023.00	$ 413,372.00	$ -	$ 413,372.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 44,732.00	$ 26,987.00	$ 680,980.00		$ 665,980.00	$ 15,152.00
Qualified Capital Purpose Undertaking	$ -	$ 15,854.00	$ 16,366.00	$ -	$ 16,366.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ 3,286.00	$ -	$ 3,286.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,397,810.00	$ 7,343,003.00	$ 11,884,755.00	$ 700,000.00	$ 8,634,755.00	$ 3,989,899.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 3,989,899.00	$ 3,989,899.00

Notice of Special Hearing To Set Final Tax Request

Southwest Public Schools (73-0179) in Red Willow County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 15 day of, September 2025 at Immediately after Budget Hearing o'clock P.M., at Jr./Sr. High School Library 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	827,665,858	925,357,435	12%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,190,256.00	3,888,889.00	0.469862	0.420258	9,321,805.00	3,974,747.00	0.429536	-9%	1%
Special Building Fund	677,872.00	-	0.000000	0.000000	680,980.00	15,152.00	0.001637	#DIV/0!	0%
Qualified Capital Purpose Undertaking Fund K - 12	31,459.00	-	0.000000	0.000000	16,366.00	-	0.000000	#DIV/0!	-48%
Total	9,899,587.00	3,888,889.00	0.469862	0.420258	10,019,151.00	3,989,899.00	0.431173	-8%	1%

Drew Billeter <drew.billeter@swpschools.org>

Southwest Public Schools Budget

Schreier, Jeff <jeff.schreier@nebraska.gov> Wed, Oct 1, 2025 at 8:53 AM
To: Drew Billeter <drew.billeter@swpschools.org>

Drew – to follow-up with our phone call.

To address this, you would need to correct your budget to reduce your tax asking in the General or Building Fund by $77,323 so the School's total tax asking is less than or equal to $3,990,000.11 which is the maximum tax asking without needing to participate in the Joint Public Hearing and be included on the "pink postcard". Once these updates are made to reduce the tax asking, you would need to submit the updated budget to the counties, NDE, and our office.

Statute §13-511 allows for error corrections without needing to have a hearing, publication etc. as long as the correction does not increase property taxes, or increase or decrease budgeted disbursements by more than 1%.

Southwest Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,888,889.00
(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

4,976,417.00 (2025 Real Growth Value per Assessor) / 827,666,858.00 (Prior Year Total Real Property Valuation per Assessor) = 0.60 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.60 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 101,111.11

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ 3,990,000.11
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 4,067,323.00
(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.

Thanks,

Jeff Schreier, CPA

Audit Manager

Nebraska Auditor of Public Accounts

State Capitol, Suite 2303

Lincoln, NE 68509

Phone: (402) 416-8612

Email: jeff.schreier@nebraska.gov

This message (including any attachments) contains confidential information intended for a specific individual and purpose, and is protected by law. If you are not the intended recipient, you should delete this message. Any disclosure, copying, or distribution of this message, or the taking of any action based on it, is strictly prohibited.

[Quoted text hidden]

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Southwest Public Schools passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Southwest Public Schools resolves that:

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

General Fund:	$	3,974,747.00
Bond Fund:	$	-
Special Building Fund:	$	92,576.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 11.8 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 0.420258 per $100 of assessed value.

4. Southwest Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.43954 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 Duane Teter, seconded by John O'dea to adopt Resolution #_____.

Voting yes were:	Voting no were:
John O'Dea	Derek Meyers
Brooke Brooks	
Jason Neseth	
Duane Teter	
Jenni McConville	

Dated this 22nd day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Southwest Public Schools (73-0179) in Red Willow County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 15 day of September, 2025 at 7:30 o'clock, P.M., at Jr./Sr. High School Library 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	$ 6,469,733.00	$ 6,548,359.00	$ 9,321,805.00	$ 700,000.00	$ 6,086,805.00	$ 3,974,747.00
Depreciation	$ 265,595.00	$ 144,071.00	$ 786,906.00		$ 786,906.00	
Employee Benefit	$ -	$ -	$ 21,701.00	$ -	$ 21,701.00	
Contingency	$ -	$ 16,718.00	$ -		$ -	
Activities	$ 303,005.00	$ 268,991.00	$ 640,339.00	$ -	$ 640,339.00	
School Nutrition	$ 314,745.00	$ 322,023.00	$ 413,372.00	$ -	$ 413,372.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 44,732.00	$ 26,987.00	$ 757,630.00		$ 665,980.00	$ 92,576.00
Qualified Capital Purpose Undertaking	$ -	$ 15,854.00	$ 16,366.00	$ -	$ 16,366.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ 3,286.00	$ -	$ 3,286.00	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 7,397,810.00	$ 7,343,003.00	$ 11,961,405.00	$ 700,000.00	$ 8,634,755.00	$ 4,067,323.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 4,067,323.00	$ 4,067,323.00

Notice of Special Hearing To Set Final Tax Request

Southwest Public Schools (73-0179) in Red Willow County, Nebraska

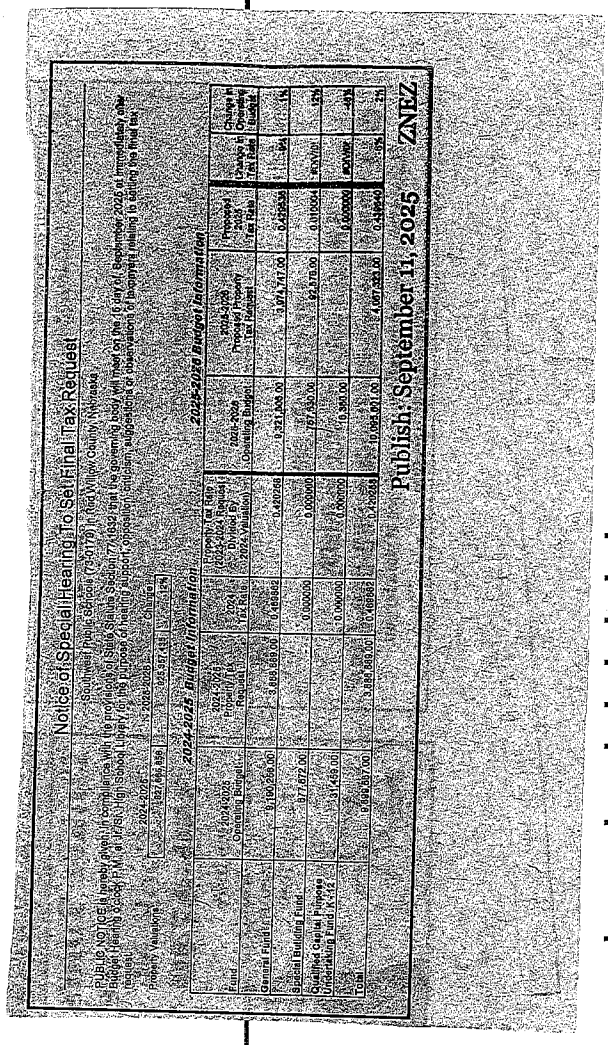
PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 15 day of, September 2025 at Immediately after Budget Hearing o'clock P.M., at Jr./Sr. High School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	827,665,858	925,357,435	12%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,190,256.00	3,888,889.00	0.469862	0.420258	9,321,805.00	3,974,747.00	0.429536	-9%	1%
Special Building Fund	677,872.00	-	0.000000	0.000000	757,630.00	92,576.00	0.010004	#DIV/0!	12%
Qualified Capital Purpose Undertaking Fund K - 12	31,459.00	-	0.000000	0.000000	16,366.00	-	0.000000	#DIV/0!	-48%
Total	9,899,587.00	3,888,889.00	0.469862	0.420258	10,095,801.00	4,067,323.00	0.439540	-6%	2%

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY }
SS


Notice of Special Hearing To Set Final Tax Request
Publish: September 11, 2025
ZNEZ

Brenda Gillen, Being first duly sworn, deposes and says that she is the Business Manager of the McCook Gazette, a legal newspaper published on Tuesday, Thursday and Friday, at McCook, Red Willow County, Nebraska; and or general circulation in said county; that said newspaper, at the time of publication of the attached notice had a bona fide circulation of not less than three hundred copies each daily issue, and had been published within said county for fifty-two consecutive weeks prior to the beginning of the publication of the attached notice; and that said newspaper is printed in whole in an office maintained at the place of publication. Affiant further says that a notice, of which the attached is a true copy, was published in the regular and entire issue of said newspaper, and not in supplement, on the following date:

9.11 20 25	20
20	20
20	20
20	20
20	20
20	20

Brenda Gillen

Subscribed in my presence and sworn to before me this
11 day of September 2025

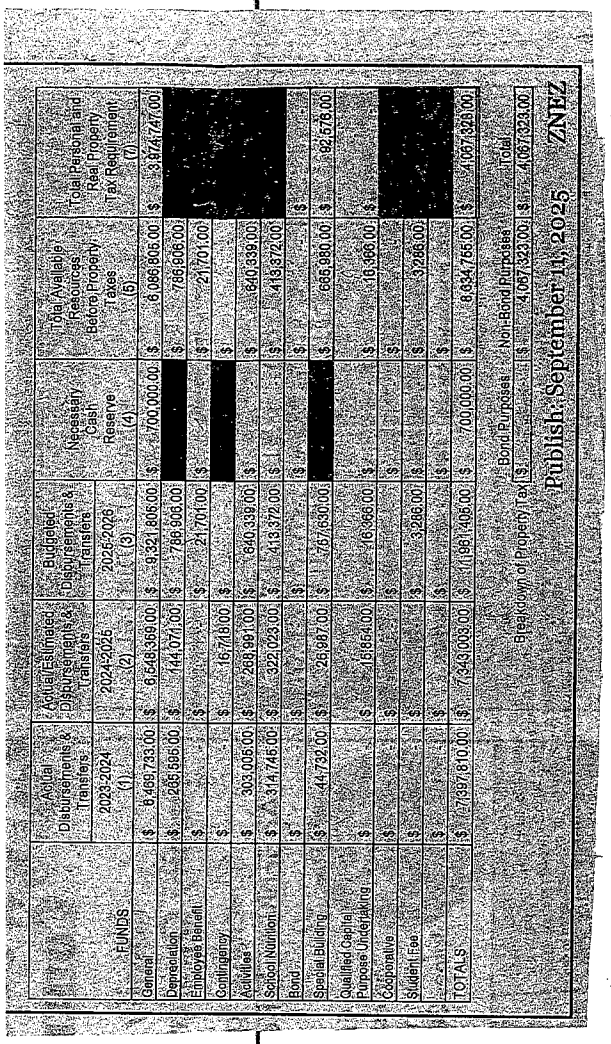
Sharon L Holmes Notary Public

GENERAL NOTARY - State of Nebraska
SHARON L HOLMES
My Comm. Exp. February 24, 2028

PUBLISHER'S FEE $ 43.20

Publisher's Affidavit McCook Gazette

STATE OF NEBRASKA
RED WILLOW COUNTY
SS



FUNDS	Actual Disbursements & Transfers 2023-2024 (1)	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	$ 6,485,733.00	$ 6,548,369.00	$ 8,321,806.00	$ 1,700,000.00	$ 6,066,806.00	$ 3,974,174.00
Depreciation	$ 205,586.00	$ 144,071.00	$ 788,906.00	[redacted]	$ 788,906.00	[redacted]
Employee Benefit	$	$	$ 21,701.00	[redacted]	$ 21,701.00	[redacted]
Contingency	$	$ 16,718.00	$	[redacted]	$	[redacted]
Activities	$ 303,005.00	$ 268,981.00	$ 640,339.00	$	$ 640,339.00	[redacted]
School Nutrition	$ 314,746.00	$ 322,023.00	$ 413,372.00	$	$ 413,372.00	[redacted]
Bond	$	$	$	$	$	[redacted]
Special Building	$ 44,732.00	$ 26,967.00	$ 767,630.00	[redacted]	$ 685,980.00	$ 82,678.00
Qualified Capital Purpose Undertaking	$	$ 16,864.00	$ 16,966.00	$	$ 16,966.00	[redacted]
Community	$	$	$	$	$	[redacted]
Student Fee	$	$	$ 3,266.00	$	$ 3,266.00	[redacted]
[illegible]	$	$	$	$	$	[redacted]
TOTALS	$ 7,397,810.00	$ 7,343,093.00	$ 11,181,486.00	$ 700,000.00	$ 8,834,795.00	$ 4,067,328.00

Breakdown of Property Tax ($) 4,067,328.00 Non-Bond Purposes Total
Bond Purposes $ 4,067,328.00

Publish: September 11, 2025 ZNEZ

Brenda Gillen, Being first duly sworn, deposes and says that she is the Business Manager of the McCook Gazette, a legal newspaper published on Tuesday, Thursday and Friday, at McCook, Red Willow County, Nebraska; and or general circulation in said county; that said newspaper, at the time of publication of the attached notice had a bona fide circulation of not less than three hundred copies each daily issue, and had been published within said county for fifty-two consecutive weeks prior to the beginning of the publication of the attached notice; and that said newspaper is printed in whole in an office maintained at the place of publication. Affiant further says that a notice, of which the attached is a true copy, was published in the regular and entire issue of said newspaper, and not in supplement, on the following date:

9.11 2025	20
20	20
20	20
20	20
20	20
20	20

Brenda Gillen

Subscribed in my presence and sworn to before me this 11 day of September 2025

Sharon L Holmes
Notary Public

GENERAL NOTARY - State of Nebraska
SHARON L HOLMES
My Comm. Exp. February 24, 2028

PUBLISHER'S FEE $ 86.40

SERVING SOUTHWEST NEBRASKA AND NORTHWEST KANSAS SINCE 1911

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: DREW BILLETER, SUPT
SOUTHWEST PUBLIC SCHOOL
P O BOX 187
BARTLEY NE 69020

TAXABLE VALUE LOCATED IN THE COUNTY OF RED WILLOW

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]
S.D.#179 GENERAL	3	73-0179		669,559,605	4,873,079	599,320,633	0.81

** 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 LORI STEVENS, RED WILLOW 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.

Lori Stevens
(signature of county assessor)

8/15/2025
(date)

COUNTY ASSESSOR OF RED WILLOW COUNTY NEBRASKA

CC: County Clerk, RED WILLOW 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

47,128,031 Pers Prior
49,705,237 Pers Value

552,192,602 Real Prior
619,854,368 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

DREW BILLETER
900 COKE ST
TO: BARTLEY NE 69020

TAXABLE VALUE LOCATED IN THE COUNTY OF FURNAS

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]
SOUTHWEST 179 GENERAL	3	73-0179		121,012,889	103,338	110,448,807	0.09

** 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 SHERRY THOOFT, FURNAS 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.

Sherry Thooft
(signature of county assessor)

8-15-25
(date)

FURNAS COUNTY ASSESSOR OFFICIAL SEAL NEBRASKA

CC: County Clerk, FURNAS County
CC: County Clerk where school district is headquartered, if different county, Red Willow 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

2,531,032 Pers Prior
2,546,349 Pers Value
107,917,775 Real Prior
118,466,540 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: SOUTHWEST 179

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

Name of School District	Class of School	Base School Code	Unified / Learning Comm Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage a
Southwest 179-General	3	73-0179		$134,784,941	$0	$117,896,418	0.00000%
Southwest 179-Qualified Cap Fund	3	73-0179		$134,784,941	$0	$117,896,418	0.00000%
Southwest 179-Special Bldg	3	73-0179		$134,784,941	$0	$117,896,418	0.00000%

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

I , Regina Andrijeski, Frontier County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Regina Andrijeski

(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Frontier County, NE County

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

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

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

Budget Hearing
Southwest Public Schools
District 179
September 15, 2025

President Jason Neseth called the budget hearing to order at 7:31 p.m. on Monday, September 15, 2025, at the Southwest Junior-Senior High School in Bartley.

Present: Brooke Brooks, John O'Dea, Derek Meyers, Jenni McConville, Jason Neseth, Duane Teter, Superintendent Drew Billeter, Matt Springer, Tara Fries, and Patricia Smith.

Absent: None

Visitors: Les Roggenkamp, Stacy Wilson, Emily Lashley, Kim Barnett, Renae Weaver, Lynn Harris, Ashley Ryan, Sasha and Burton Burton, Whitney Billeter, Jody Hyke, Christian Arterburn, Tyler Kennedy, Mindy Haag, Sagen Carman-Downer, Mark Hayes, Tyler Hayes, Hillery Kennedy, Jim Manker, Darin Meyers, Chase Dickson, Becki Lampe, Tanner Teel, Steven Salas, Kyle Teel, Jill and Tony Truksa.

The Board was available to listen to support, opposition, criticism, suggestions, or observations from district patrons relating to the adoption of the proposed budget of expenditures for all district funds for the 2025-2026 school year and to consider amendments relative thereto. Superintendent Billeter summarized the budget, and no action was taken.

President Neseth adjourned the hearing at 8:10 p.m.

Hearing to Set Final Tax Request
Southwest Public Schools
District 179
September 15, 2025

President Jason Neseth called the hearing to set the final tax request to order at 8:11 p.m. on Monday, September 15, 2025, at the Southwest Junior-Senior High School in Bartley.

Present: Derek Meyers, Jenni McConville, Brooke Brooks, John O'Dea, Jason Neseth, Duane Teter, Superintendent Drew Billeter, Matt Springer, Tara Fries, and Patricia Smith.

Absent: None.

Visitors: Les Roggenkamp, Stacy Wilson, Emily Lashley, Kim Barnett, Renae Weaver, Lynn Harris, Ashley Ryan, Sasha and Burton Burton, Whitney Billeter, Jody Hyke, Christian Arterburn, Tyler Kennedy, Mindy Haag, Sagen Carman-Downer, Mark Hayes, Tyler Hayes, Hillery Kennedy, Jim Manker, Darin Meyers, Chase Dickson, Becki Lampe, Tanner Teel, Steven Salas, Kyle Teel, Jill and Tony Truksa.

The Board was available to listen to support, opposition, criticism, suggestions or observations from district patrons relating to setting the final tax request at a different rate than the prior year tax request. Superintendent Billeter reported on the published tax requests from the General and Special Building Funds. No action was taken.

President Neseth adjourned the hearing at 8:18 p.m.

Board of Education Meeting
Southwest Public Schools
District 179
September 15, 2025

President Jason Neseth called the regular meeting of the Southwest Public Schools Board of Education to order at 8:18 p.m. on Monday, September 15, 2025 at the Southwest Junior-Senior High School in Bartley.

Present: Brooke Brooks, John O'Dea, Jennifer McConville, Derek Meyers, Jason Neseth, Duane Teter, Superintendent Drew Billeter, Matt Springer, Tara Fries, and Patricia Smith

Absent: None

Visitors: Les Roggenkamp, Stacy Wilson, Emily Lashley, Kim Barnett, Renae Weaver, Lynn Harris, Ashley Ryan, Sasha and Burton Burton, Whitney Billeter, Jody Hyke, Christian Arterburn, Tyler Kennedy, Mindy Haag, Sagen Carman-Downer, Mark Hayes, Tyler Hayes, Hillery Kennedy, Jim Manker, Darin Meyers, Chase Dickson, Becki Lampe, Tanner Teel, Steven Salas, Kyle Teel, Jill and Tony Truksa.

President Neseth observed Open Meeting Law requirements.

Moved by O'Dea, seconded by Brooks, to approve the board meeting agenda as presented. Ayes: Meyers, Brooks, McConville, Neseth, Teter, and O'Dea. Nays: None. Motion carried.

Notices of the meeting were posted at the Adams Bank and Trust in Indianola, the Stockmens Bank in Bartley, Post Offices in Bartley and Indianola, Southwest Elementary School in Indianola, Southwest Junior-Senior High School in Bartley, and published in the Valley Voice newspaper and on the school website. Notice of the meeting was given in advance to all members prior to the meeting date.

Moved by Teter, seconded by Meyers, to approve the minutes of the August 11, 2025 and the September 5, 2025 Board Meeting minutes. Ayes: Meyers, Brooks, Neseth, Teter, and O'Dea. Nays: None. Abstained: McConville. Motion carried.

Moved by McConville, seconded by O'Dea, to approve the claims as presented. Ayes: McConville, Meyers, O'Dea, Neseth, Teter, and Brooks. Nays: None. Motion carried.

The treasurer's report was presented to the Board.

Moved by Teter, seconded by O'Dea, to approve the 2025-2026 budget with consideration for the following funds: General, Depreciation, Employee Benefit, Contingency, Activities, Special Building, School Nutrition, Qualified Capital Purpose Undertaking, Cooperative, and Student Fee. Ayes: O'Dea, Brooks, Neseth, Teter, and McConville. Nays: Meyers. Motion carried.

Moved by Teter, seconded by O'Dea, to approve the district property tax request for the 2025-2026 school fiscal year. Ayes: O'Dea, Brooks, Neseth, Teter, and McConville. Nays: Meyers. Motion carried.

Superintendent Billeter reported on the elementary serving table installation, upcoming school audit, elementary roof bids, annual safety inspection, special education review.

Principal Springer reported on the California loop system and glycol replacement, route and coach bus repair, safety team meeting, and repair to an east door.

Principal Fries reported on the PLC teacher inservice which included NWEA testing training, status of elementary MAPS testing.

Duane Teter thanked the instructors and patrons for their support for the board members and administrators.

Moved by O'Dea, seconded by McConville, to adjourn the meeting at 8:57 p.m. Ayes: O'Dea, McConville, Meyers, Neseth, Teter, and Brooks. Nays: None. Motion carried.

Agenda for meetings will be kept continually current and available for public inspection in the office of the Superintendent.

The next regular board meeting will be held on Monday, October 13, 2025, at 7:30 p.m. at the Southwest Junior-Senior High School in Bartley.

District Number: 73-0179-000
District Name: SOUTHWEST PUBLIC SCHOOLS
District Phone: (308)692-3223

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
School Budget 25-26.pdf (UploadFile_DisplayFile.aspx?ID=26355)	9/24/2025 9:07:45 AM

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

Certified Budget Authority	A-101	8,496,487
Access to Prior Year's Unused Budget Authority [Maximum Amount: $165,785]	A-355	165,785
Total Adjusted Budget Authority	A-361	8,662,272
Total Allowable Budget Authority	A-780	8,662,272

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

2025/26 General Fund Budget of Disbursements & Transfers	B-100	9,321,805
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	830,000
2025/26 General Fund Lid Exclusions	B-130	0
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	8,491,805
2025/26 Unused Budget Authority	B-150	170,467

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	810,132
2025/26 General Fund Expenditure Growth	B-162	165,785
Adjusted Unused Budget Authority	B-165	644,347
2025/26 Unused Budget Authority	B-170	170,467

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	814,814

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	4,194,812
2025/26 General Fund Necessary Cash Reserve	C-300	700,000
2025/26 Depreciation Fund Total Requirements	C-310	786,906
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,486,906

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	925,357,435

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	5,014,238
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○Yes ◉No
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	5,014,238
2025/26 Property Tax Request General Fund	D-210	3,974,747
2025/26 Property Tax Request Special Building Fund	D-220	92,576
2025/26 Total Property Tax Request	D-230	4,067,323
2025/26 Unused Property Tax Request Authority	D-240	946,915
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	773,504

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

Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)* — Logout

District Number: 73-0179-000
District Name: SOUTHWEST PUBLIC SCHOOLS
District Phone: (308)692-3223

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	0

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