2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 02-0115-000 **Class #: 3**

Summerland Public School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Antelope County

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

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 6,010,183.00	$ 6,010,183.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 2,656,072.66		$ 2,656,072.66
Special Building Fund	$ -	$ 155,556.00	$ 155,556.00
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 2,656,072.66	$ 6,165,739.00	$ 8,821,811.66

Outstanding Bonded Indebtedness as of September 1, 2025

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

$ 28,640,000.00	Principal
$ 7,111,115.72	Interest
$ 35,751,115.72	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 1,545,526,891

*(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 # 02-0115-000
Summerland Public School

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	6,131,822.00	9,234,919.00	5,950,081.00	15,185,000.00	1,640,000.00	10,295,000.00	11,935,000.00	3,250,000.00	15,185,000.00
Depreciation	1,065,401.00	1,280,401.00		1,280,401.00			1,280,401.00		1,280,401.00
Employee Benefit	103,917.00	204,167.00		204,167.00			204,167.00	-	204,167.00
Contingency	-	-		-			-		-
Activities	517,551.00	1,267,551.00		1,267,551.00			1,267,551.00	-	1,267,551.00
School Nutrition	311,617.00	706,117.00		706,117.00			706,117.00	-	706,117.00
Bond	1,876,788.34	1,895,488.34	2,629,511.66	4,525,000.00			3,525,000.00	1,000,000.00	4,525,000.00
Special Building	487,161.00	513,321.00	154,000.00	667,321.00			667,321.00		667,321.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	10,494,257.34	15,101,964.34	8,733,592.66	23,835,557.00	1,640,000.00	10,295,000.00	19,585,557.00	4,250,000.00	23,835,557.00

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)	5,950,081.00	2,629,511.66	154,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	60,102.00	26,561.00	1,556.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	6,010,183.00	2,656,072.66	155,556.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 693,949.00	$ 300,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,306,822.00	476,788.34	12,161.00	-

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	5,231,731.00	10,645,722.00	4,100,000.00	14,745,722.00	1,331,000.00	7,282,900.00	8,613,900.00	6,131,822.00
Depreciation	840,751.00	1,158,751.00		1,158,751.00			93,350.00	1,065,401.00
Employee Benefit	127,575.00	127,950.00		127,950.00			24,033.00	103,917.00
Contingency	-	-		-			-	-
Activities	444,551.00	1,058,551.00		1,058,551.00			541,000.00	517,551.00
School Nutrition	330,698.00	608,332.00		608,332.00			296,715.00	311,617.00
Bond	1,774,883.00	2,155,878.38	1,972,564.22	4,128,442.60			2,251,654.26	1,876,788.34
Special Building	327,332.00	431,002.00	67,259.00	498,261.00			11,100.00	487,161.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	51,163.00	53,696.77		53,696.77			53,696.77	-
				-				-
TOTAL ALL FUNDS	9,128,684.00	16,239,883.15	6,139,823.22	22,379,706.37	1,331,000.00	7,282,900.00	11,885,449.03	10,494,257.34

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	
$	306,000.00

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	4,916,268.00	8,486,352.00	5,129,438.00	13,615,790.00	1,249,185.00	7,134,874.00	8,384,059.00	5,231,731.00
Depreciation	673,686.00	910,601.00		910,601.00			69,850.00	840,751.00
Employee Benefit	127,314.00	127,825.00		127,825.00			250.00	127,575.00
Contingency	-	-		-			-	-
Activities	403,110.00	929,508.00		929,508.00			484,957.00	444,551.00
School Lunch	313,238.00	660,641.00		660,641.00			329,943.00	330,698.00
Bond	1,580,568.00	1,905,149.00	2,025,089.00	3,930,238.00			2,155,355.00	1,774,883.00
Special Building	358,498.00	427,122.00	47,944.00	475,066.00			147,734.00	327,332.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	44,849.00	51,188.00		51,188.00			25.00	51,163.00
				-				-
TOTAL ALL FUNDS	$ 8,417,531.00	13,498,386.00	7,202,471.00	20,700,857.00	1,249,185.00	7,134,874.00	11,572,173.00	9,128,684.00

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	
$	**348,131.00**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Summerland Public School**
ADDRESS	**51293 857th Rd**
CITY & ZIP CODE	**Ewing 68735**
TELEPHONE	**402-626-7534**
WEBSITE	**www.summerlandbobcats.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Nate Schwager	Molly Aschoff	Sally Finch
TITLE /FIRM NAME	Chairperson	Superintendent	Business Manager
TELEPHONE		402-626-7534	402-626-7534
EMAIL ADDRESS	nateschwager@summerlandbobcats.or	mollyaschoff@summerlandbobcats.org	sallyfinch@summerlandbobcats.org

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

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

Summerland Public School

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 5,996,867.00
*(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

10,308,908.00 (2025 Real Growth Value per Assessor) / 1,254,546,225.00 (Prior Year Total Real Property Valuation per Assessor) = 0.82 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.82 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 169,111.65

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 6,165,978.65**
(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) $ 6,165,739.00
(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 # 02-0115-000

Summerland Public School

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 141,613.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 141,613.00

Summerland Public School

Schedule B - Levies

Levy Limit Compliance

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

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	6,010,183.00	2,656,072.66	155,556.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (includes Co. Treasurer Comm.)	-	2,656,072.66		-
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)**	-	2,656,072.66	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	6,010,183.00	-	155,556.00	-
14	Assessed Valuation	1,545,526,891	1,545,526,891	1,545,526,891	1,545,526,891
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.388876	0.000000	0.010065	0.000000
16	Total Levy for Compliance	0.398941			

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	$ 6,010,183.00	$ 1,545,526,891	0.388876
Special Building Fund	$ 155,556.00	$ 1,545,526,891	0.010065
Bond Fund	$ 2,656,072.66	$ 1,545,526,891	0.171855
Bond Fund	$ -	$ 1,545,526,891	0.000000
Bond Fund	$ -	$ 1,545,526,891	0.000000
QCPUF Fund	$ -	$ 1,545,526,891	0.000000
QCPUF Fund	$ -	$ 1,545,526,891	0.000000
	$ -	$ 1,545,526,891	0.000000
	$ -	$ 1,545,526,891	0.000000
	$ -	$ 1,545,526,891	0.000000
	$ -	$ 1,545,526,891	0.000000
	$ -	$ 1,545,526,891	0.000000
	$ -	$ 1,545,526,891	0.000000
Total	$ 8,821,811.66		$ 0.570796

Must agree to Cover

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

Notice is hereby given that Summerland Public School has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 11, 2024 at 7:00 pm at the Conference Room in Summerland School, Ewing, 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.)	1

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	$ 137,800.00	$ 137,800.00	**$ 275,600.00**
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)*	$ 10,220.76	$ 10,220.76	$ 20,441.52
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***	21675.94	21675.94	$ -
• *District's share of retirement, FICA and Medicare*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*			$ -
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 170,896.70**	**$ 170,896.70**	**$ 298,441.52**

Schedule D

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Summerland Public School — SUBDIVISION NAME

Antelope — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Education Service Unit #8, Summerland Public School	on going	Support for special education, staff development, technology, e-rate, nursing, etc.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO:

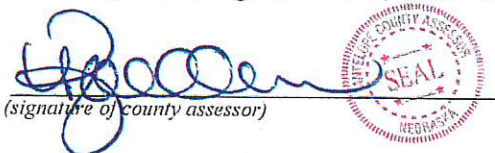
TAXABLE VALUE LOCATED IN THE COUNTY OF ANTELOPE

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]
SUMMERLAND 115	3	02-0115		998,330,847	7,058,739	814,551,770	0.87

** 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 KELLY MUELLER-OLTJENBRUNS, ANTELOPE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.



(signature of county assessor)

8/13/25
(date)

CC: County Clerk, ANTELOPE 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

52,758,944 Pers Prior
54,826,008 Pers Value

761,792,826 Real Prior
943,504,839 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025
{certification required on or before August 20th of each year}

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF ANTELOPE

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SUMMERLAND 115 BOND 2020		02-0115	998,330,847

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

(signature of county assessor)

8/13/25
(date)

CC: County Clerk, ANTELOPE 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
52,758,944 Pers Prior
54,826,008 Pers Value
761,792,826 Real Prior
943,504,839 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: SUMMERLAND 115

TAXABLE VALUE LOCATED IN THE COUNTY OF HOLT COUNTY

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
SUMMERLAND 115	3	02-0115		$467,830,943	$2,497,226	$370,898,389	0.67329%
SUMMERLAND 115 SPECIAL BUILDING FUND	3	02-0115		$467,830,943	$2,497,226	$370,898,389	0.67329%

* 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 , Timothy Wallinger, Holt County County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

(signature of county assessor)

08/15/2025
(date)

CC: County Clerk, Holt County County

CC: County Clerk where school district is headquartered, if different county, Holt 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)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2025

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

To: SUMMERLAND 115 BOND 2020

TAXABLE VALUE LOCATED IN THE COUNTY OF HOLT COUNTY

Name of Base School District Bond	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SUMMERLAND 115 BOND	Incl. HS	02-0115	$467,830,943

I , Timothy Wallinger, Holt County 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.

Timothy L Wallinger

(signature of county assessor)

08/15/2025

(date)

CC: County Clerk, Holt County County

CC: County Clerk where school district is headquartered, if different county, Holt 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)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SUMMERLAND SCHOOL DISTRICT
MOLLY ASCHOFF, SUPERINTENDENT
51293 857 RD
EWING NE 68735

TAXABLE VALUE LOCATED IN THE COUNTY OF KNOX

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]
#115 SUMMERLAND	3	02-0115		29,547,602	15,195	26,721,920	0.06

** 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 CHRISTA M BECKMANN, KNOX 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.

Christa M Beckmann
(signature of county assessor)

August 14 2025
(date)

CC: County Clerk, KNOX 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

1,391,865 Pers Prior
1,343,534 Pers Value

25,330,055 Real Prior
28,204,068 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

SUMMERLAND SCHOOL DISTRICT - BOND
MOLLY ASCHOFF, SUPERINTENDENT
TO: 51293 857 RD
EWING NE 68735

TAXABLE VALUE LOCATED IN THE COUNTY OF KNOX

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
#115 SUMMER BOND '20		02-0115	29,547,604

I CHRISTA M BECKMANN, KNOX 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.

Christa M Beckmann
(signature of county assessor)

August 14, 2025
(date)

CC: County Clerk, KNOX 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
1,391,865 Pers Prior
1,343,535 Pers Value
25,330,055 Real Prior
28,204,069 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: SUMMERLAND SCHOOL
SUPERINTENDENT OF SCHOOL
51293 857TH RD
EWING, NE 68735

TAXABLE VALUE LOCATED IN THE COUNTY OF WHEELER

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]
SUMMERLAND-115	3	02-0115		49,817,499	737,748	42,374,146	1.74

* *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 CARA SNIDER, WHEELER 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.

Cara Snider
(signature of county assessor)

August 13, 2025
(date)

CC: County Clerk, WHEELER 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

1,682,658 Pers Prior
2,207,478 Pers Value

40,691,488 Real Prior
47,610,021 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

SUMMERLAND DIST 115
SUPERINTENDENT OF SCHOOLS
TO: 51293 857TH RD
EWING, NE 68735

TAXABLE VALUE LOCATED IN THE COUNTY OF WHEELER

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SUMMERLAND 115 BOND 2020		02-0115	49,817,499

I CARA SNIDER, WHEELER 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.

Cara Snider
(signature of county assessor)

August 13, 2025
(date)

CC: County Clerk, WHEELER 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

1,682,658 Pers Prior
2,207,478 Pers Value

40,691,488 Real Prior
47,610,021 Real Value

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-2026

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

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

NOW, THEREFORE, the Governing Body of Summerland Public School resolves that:

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

General Fund:	$	6,010,183.00
Bond Fund:	$	2,656,072.66
Special Building Fund:	$	155,556.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 23.19 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 0.536157 per $100 of assessed value.

4. Summerland Public School proposes to adopt a property tax request that will cause its tax rate to be 0.570796 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Summerland Public School will increase (decrease) last year's budget by 2.53 percent.

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

Motion by Austin Twibell, seconded by Ryan Ahlers to adopt Resolution #2025-2026.

Voting yes were:	Voting no were:
Ryan Ahlers	
Chelsi McLain	
Nate Schwager	
Scott Thiele	
Austin Twibell	
Jeremy Wagner	

Dated this 10th day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Summerland Public School (02-0115-000) in Antelope 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 10th day of September, 2025 at 7:00 o'clock, P.M., at Summerland Public School 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	$ 8,384,059.00	$ 8,613,900.00	$ 11,935,000.00	$ 3,250,000.00	$ 9,234,919.00	$ 6,010,183.00
Depreciation	$ 69,850.00	$ 93,350.00	$ 1,280,401.00		$ 1,280,401.00	
Employee Benefit	$ 250.00	$ 24,033.00	$ 204,167.00	$ -	$ 204,167.00	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 484,957.00	$ 541,000.00	$ 1,267,551.00	$ -	$ 1,267,551.00	
School Nutrition	$ 329,943.00	$ 296,715.00	$ 706,117.00	$ -	$ 706,117.00	
Bond	$ 2,155,355.00	$ 2,251,654.26	$ 3,525,000.00	$ 1,000,000.00	$ 1,895,488.34	$ 2,656,072.66
Special Building	$ 147,734.00	$ 11,100.00	$ 667,321.00		$ 513,321.00	$ 155,556.00
Qualified Capital Purpose Undertaking	$ -	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ 25.00	$ 53,696.77	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 11,572,173.00	$ 11,885,449.03	$ 19,585,557.00	$ 4,250,000.00	$ 15,101,964.34	$ 8,821,811.66

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 2,656,072.66	$ 6,165,739.00	$ 8,821,811.66

Notice of Special Hearing To Set Final Tax Request

Summerland Public School (02-0115-000) in Antelope 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 10th day of, September, 2025 following the conclusion of the Budget Hearing, at Summerland Public School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,254,546,225	1,545,526,891	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	11,824,798.55	5,873,485.00	0.468176	0.380031	11,935,000.00	6,010,183.00	0.388876	-17%	1%
Bond Fund(s) K - 12	3,225,000.00	2,289,592.00	0.182504	0.148143	3,525,000.00	2,656,072.66	0.171855	-6%	9%
Special Building Fund	1,015,000.00	123,382.00	0.009835	0.007983	667,321.00	155,556.00	0.010065	2%	-34%
Total	16,064,798.55	8,286,459.00	0.660514	0.536157	16,127,321.00	8,821,811.66	0.570796	-14%	0%

SUMMERLAND SCHOOL

SUMMERLAND PUBLIC SCHOOL
BOARD OF EDUCATION MEETING
WEDNESDAY, SEPTEMBER 10, 2025
SUMMERLAND PUBLIC SCHOOL
51293 857TH ROAD
EWING, NE 68735
REGULAR MEETING IMMEDIATELY FOLLOWING THE TAX REQUEST HEARING

1. Call Meeting to Order
1.A. Nebraska Open Meetings Act
1.B. Roll Call
1.C. Possible Motion on Board Member Absence
1.D. Pledge of Allegiance
2. Approve Agenda
3. Celebration of Excellence (Staff and Student Presentations or Recgonition)
4. Public Participation(15 minutes allowed)
5. Consent Agenda
5.A. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.
5.B. Minutes of the August 18, 2025 regular meeting
5.C. Monthly financial report
6. Discussion/Action Items
6.A. Discuss, consider, and take action concerning the preschool playground
6.B. Discuss, consider, and take action to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to seven (7%)
6.C. Discuss, consider, and take action to approve the 2025-2026 Budget
6.D. Discuss, consider, and take action on the 2025-2026 Tax Requests
6.E. Discuss, consider, and take action on staffing
6.F. Discuss, consider, and take action to recognize Summerland Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2027-2028 contract year.
7. Administrative Reports
8. Adjourn

The agenda sequence is provided as a courtesy only. The board reserves the right to consider each item in any sequence it deems appropriate. Therefore, we encourage visitors to attend the meeting from the beginning.

The tentative agenda contains a list of subjects known at the time of distribution. A copy of the agenda reflecting any changes

Proof of Publication

State of } Nebraska

County Antelope

Carrie Pitzer being first duly sworn, disposed and says she is the publisher of Antelope County News/Orchard News with Neligh News & Leader and Clearwater Record – Ewing News, a weekly legal newspaper having a bona fide name of publication with a circulation of more than 300 copies printed in whole or in part and published in Neligh, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notices; that said publication is of general circulation; that attached notice was published 1 time (s) on

September 3, 2025

(signed)

Subscribed in my presence and sworn to before me this 4th day of September (year) 2025

Notary Public

Nicole M. Moore
General Notary, State of Nebraska
My Commission Expires 04/17/2028

Published Fee $ 43.15

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Summerland Public School (02-0115-000) in Antelope County, Nebraska

...y given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the ...025 at 7:00 o'clock, P.M., at Summerland Public School for the purpose of hearing support, opposition, criticism, suggestions or ...relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office ...ring regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and ...ool districts, go to: https://nep.education.ne.gov

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)
$ 8,384,059.00	$ 8,513,690.00	$ 11,935,000.00	$ 3,250,000.00	$ 9,284,919.00	$ 6,010,183.00
$ 69,850.00	$ 93,350.00	$ 1,280,401.00		$ 1,280,401.00	
$ 250.00	$ 24,033.00	$ 204,167.00	$ -	$ 204,167.00	
$ -	$ -	$ -		$ -	
$ 484,957.00	$ 541,000.00	$ 1,267,551.00	$ -	$ 1,267,551.00	
$ 329,943.00	$ 296,715.00	$ 706,117.00	$ -	$ 706,117.00	
$ 2,155,365.00	$ 2,251,694.28	$ 3,625,000.00	$ 1,000,000.00	$ 1,695,488.34	$ 2,656,072.66
$ 147,734.00	$ 11,100.00	$ 667,321.00		$ 513,321.00	$ 155,558.00
$ -	$ -	$ -	$ -	$ -	$ -
$ -	$ -	$ -	$ -	$ -	
$ 25.00	$ 53,696.77	$ -	$ -	$ -	
$ -	$ -	$ -	$ -	$ -	
$ 11,572,173.00	$ 11,885,449.03	$ 19,685,557.00	$ 4,250,000.00	$ 15,101,964.34	$ 8,821,811.66

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 2,656,072.66	$ 6,165,739.00	$ 8,821,811.66

Published September 3, 2025 ZNEZ

Notice of Special Hearing To Set Final Tax Request

Summerland Public School (02-0115-000) in Antelope County, Nebraska

...n compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 10th day of, September, 2025 following the ...at Summerland Public School for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax

2024-2025	2025-2026	Change
1,554,546,225	1,545,528,591	-1%

2024-2025 Budget Information / *2025-2026 Budget Information*

2024-2025 ...erating 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
11,824,798.55	5,873,183.00	0.468128	0.380000	11,935,000.00	6,010,183.00	0.388878	-17%	1%
3,225,000.00	2,269,592.00	0.182504	0.146143	3,625,000.00	2,656,072.66	0.171855	-6%	9%
1,015,000.00	123,382.00	0.009924	0.007981	667,321.00	155,558.00	0.010065	2%	-34%
16,064,798.55	8,266,469.00	0.660514	0.534157	19,127,321.00	8,821,811.66	0.570798	-14%	0%

Published September 3, 2025 ZNEZ

Proof of Publication

State of } Nebraska

County Antelope

Carrie Pitzer being first duly sworn, disposed and says she is the publisher of Antelope County News/Orchard News with Neligh News & Leader and Clearwater Record – Ewing News, a weekly legal newspaper having a bona fide name of publication with a circulation of more than 300 copies printed in whole or in part and published in Neligh, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notices; that said publication is of general circulation; that attached notice was published 1 time (s) on

September 3, 2025

(signed)

Subscribed in my presence and sworn to before me this

4 day of September (year) 2025

Notary Public

Nicole M. Moore
General Notary, State of Nebraska
My Commission Expires 04/17/2028

Published Fee $ 53156

Summerland Public School Regular Meeting
Summerland Public School
Wednesday, September 10, 2025 Immediately following the Tax Request Hearing

Attendance Taken at 7:12 PM.

Ryan Ahlers:	Present
Chelsi McLain:	Present
Nate Schwager:	Present
Scott Thiele:	Present
Austin Twibell:	Present
Jeremy Wagner:	Present

1. Call Meeting to Order
President Schwager called the meeting, which was advertised in the September 3, 2025, newspapers, to order at 7:12pm.

1.A. Nebraska Open Meetings Act
President Schwager noted the Open Meetings Act posted in the boardroom.

1.B. Roll Call
All board members were present.

1.C. Possible Motion on Board Member Absence
All board members were present.

1.D. Pledge of Allegiance
The Pledge of Allegiance was recited.

2. Approve Agenda
Motion to Approve the Agenda As Presented. This motion, made by Austin Twibell and seconded by Chelsi McLain, Carried.

Ryan Ahlers:	Yea
Chelsi McLain:	Yea
Nate Schwager:	Yea
Scott Thiele:	Yea
Austin Twibell:	Yea
Jeremy Wagner:	Yea

Yea: 6, Nay: 0

3. Celebration of Excellence (Staff and Student Presentations or Recgonition)
There was no recognition this month.

4. Public Participation(15 minutes allowed)
There was no public participation.

5. Consent Agenda
Motion to approve the consent agenda items. This motion, made by Scott Thiele and seconded by Ryan Ahlers, Carried.

Ryan Ahlers:	Yea
Chelsi McLain:	Yea
Nate Schwager:	Yea
Scott Thiele:	Yea
Austin Twibell:	Yea
Jeremy Wagner:	Yea

Yea: 6, Nay: 0

5.A. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

5.B. Minutes of the August 18, 2025 regular meeting

5.C. Monthly financial report

6. Discussion/Action Items

6.A. Discuss, consider, and take action concerning the preschool playground
Representatives were present from Nebraska Synthetic Greens LLC to talk about options for the preschool playground. They shared a short presentation and had samples for the board to look at. Discussion was held concerning other options that would be available, such as sod, rubber fill, etc. It was also suggested that Superintendent Aschoff contact someone to look into the drainage in the area.

6.B. Discuss, consider, and take action to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to seven (7%)
Although this was approved last month, the advertising requirement of 7 days was not met at that time, so we are asking for the approval again.
Motion to adopt the resolution to increase the base growth percentage by 7% in determining the property tax request authority. This motion, made by Nate Schwager and seconded by Austin Twibell, Carried.

Ryan Ahlers:	Yea
Chelsi McLain:	Yea
Nate Schwager:	Yea
Scott Thiele:	Yea
Austin Twibell:	Yea
Jeremy Wagner:	Yea

Yea: 6, Nay: 0

6.C. Discuss, consider, and take action to approve the 2025-2026 Budget

Motion to approve the 2025-2026 budget which was published in the September 3rd newspapers, for all funds as presented. This motion, made by Scott Thiele and seconded by Chelsi McLain, Carried.

Ryan Ahlers:	Yea
Chelsi McLain:	Yea
Nate Schwager:	Yea
Scott Thiele:	Yea
Austin Twibell:	Yea
Jeremy Wagner:	Yea

Yea: 6, Nay: 0

6.D. Discuss, consider, and take action on the 2025-2026 Tax Requests

Motion to approve the 2025-2026 Property Tax Resolution No. 2025-2026. This motion, made by Austin Twibell and seconded by Ryan Ahlers, Carried.

Ryan Ahlers:	Yea
Chelsi McLain:	Yea
Nate Schwager:	Yea
Scott Thiele:	Yea
Austin Twibell:	Yea
Jeremy Wagner:	Yea

Yea: 6, Nay: 0

6.E. Discuss, consider, and take action on staffing

Motion to accept the resignation of Trisha Hoffman as paraprofessional effective 9/12/2025. This motion, made by Ryan Ahlers and seconded by Chelsi McLain, Carried.

Ryan Ahlers:	Yea
Chelsi McLain:	Yea
Nate Schwager:	Yea
Scott Thiele:	Yea
Austin Twibell:	Yea
Jeremy Wagner:	Yea

Yea: 6, Nay: 0

Motion to approve a work agreement to Rhesa Flessner as a paraprofessional. This motion, made by Scott Thiele and seconded by Austin Twibell, Carried.

Ryan Ahlers:	Yea
Chelsi McLain:	Yea
Nate Schwager:	Yea
Scott Thiele:	Yea
Austin Twibell:	Yea

Jeremy Wagner: Yea
Yea: 6, Nay: 0

6.F. Discuss, consider, and take action to recognize Summerland Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2027-2028 contract year.
Motion to recognize Summerland Education Association as the exclusive bargaining agent for the district's non-supervisory certified staff for the 2027-2028 contract year. This motion, made by Ryan Ahlers and seconded by Scott Thiele, Carried.

Ryan Ahlers: Yea
Chelsi McLain: Yea
Nate Schwager: Yea
Scott Thiele: Yea
Austin Twibell: Yea
Jeremy Wagner: Yea
Yea: 6, Nay: 0

7. Administrative Reports
Elementary Principal, Mrs. Cooper: MAP Growth Testing, MTSS, Emergency Drills, Activities
JH/HS Principal, Mr. Birch: MAP Growth Testing, PT Conferences, Drills, SmartPass, Lexia, Activities and upcoming events
Superintendent, Ms. Aschoff: Meetings attended, Students/Curriculum, Building/Grounds/Transportation, Finance/Budget/Negotiations, Law/Policy, NASB and Strategic Planning Meetings

8. Adjourn
The next regular board meeting will be held on Wednesday, October 15, 2025, at 7:00 pm.
President Schwager adjourned the meeting at 8:43 pm.

Respectfully Submitted,
Sally Finch
Recording Secretary

District Number: 02-0115-000
District Name: SUMMERLAND PUBLIC SCHOOLS
District Phone: (402)626-7534

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	9,870,754
Access to Prior Year's Unused Budget Authority [Maximum Amount: $0]	A-355	0
Total Adjusted Budget Authority	A-361	9,870,754
Total Allowable Budget Authority	A-780	9,870,754

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

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

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	11,935,000
2025/26 Special Grant Funds List	B-110	283,448
2025/26 Special Education Budget of Disbursements & Transfers	B-120	1,640,000
2025/26 General Fund Lid Exclusions	B-130	141,613
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	9,869,939
2025/26 Unused Budget Authority	B-150	815

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	815
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	815

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○Yes ◉No

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	5,370,750
2025/26 General Fund Necessary Cash Reserve	C-300	3,250,000
2025/26 Depreciation Fund Total Requirements	C-310	1,280,401
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	4,530,401

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No

Certified Assessed Valuation	B-490	1,545,526,891

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	6,617,589
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	562,170
Enter the amount approved by the School Board.	D-140	562,170
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	7,179,759

2025/26 Property Tax Request General Fund	D-210	6,010,183
2025/26 Property Tax Request Special Building Fund	D-220	155,556
2025/26 Total Property Tax Request	D-230	6,165,739
2025/26 Unused Property Tax Request Authority	D-240	1,014,020

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	500,000

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

District Number: 02-0115-000
District Name: SUMMERLAND PUBLIC SCHOOLS
District Phone: (402)626-7534

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	283,448

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	110,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	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	33,948
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	119,500
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	10,000
Medicaid in Public Schools (MIPS)	1.365	10,000
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0

Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	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