

Committee of the Whole
Thursday, August 28, 2025 5:30 PM
Washington Elementary
600 W 3rd St
North Platte, NE 69101

1. **Call to Order**
2. **Posting of the Open Meetings Act**
3. **Roll Call**
4. **Approval of Publication**
5. **Approval of Agenda**
6. **Pledge of Allegiance**
7. **Board Engagement**
8. **Public Comment**
9. **Agenda**
 - 9.1. Washington Elementary Presentation
 - 9.2. Superintendent Evaluation (2026-2027)
 - 9.3. 2025-2026 Budget
 - 9.4. 4000 Policy Review
10. **Action Items**
 - 10.1. Discuss, consider, and take all necessary action to adopt resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to five percent (5%).
11. **Adjournment**



2009 Public Participation at Board Meetings

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

Except for closed sessions, the board will allow members of the public an opportunity to speak at each meeting. The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

The board shall not require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. However, the board shall require members of the public desiring to address the board to identify themselves, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

Adopted on: October 12, 2020

Reviewed on: June 27, 2024

Revised on: July 8, 2024

**RESOLUTION OF THE BOARD OF EDUCATION TO
INCREASE BASE GROWTH PERCENTAGE TO
DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY**

WHEREAS, the Board of Education ("Board") for **Lincoln County School District 56-0001**, commonly known as **North Platte Public Schools**, is planning the School District's annual budget for the 2025–2026 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to five percent (5%).

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2025–2026 budget in an amount of 5%.

Said Resolution was adopted by the Board of Education by a vote of _____ to _____ and _____ absent on the 28th day of August, 2025.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

NORTH PLATTE PUBLIC SCHOOL DISTRICT

2025-26 BUDGET AND TAX DETAIL

The budgetary documents are not final 2025-26 budget numbers, but rather preliminary information for the North Platte Board of Education to discuss and make recommendations to the Superintendent for adoption.

Budget Hearing

September 8, 2025 @ 5:30 p.m.
North Platte Public School

Tax Request Hearing

September 8, 2025 following Budget Hearing
North Platte Public School

Regular Board of Education Meeting

September 8, 2025 following Tax Hearing
North Platte Public School



CERTIFICATION OF TAXABLE VALUE



Assessed Valuation – includes all real, personal and centrally assessed valuation in the school district. The assessed valuations are certified by the county assessor and provided to the school on or before August 20th each year. The assessed value is used to calculate the levy and tax request using the following formulas:

$$(\text{Property Tax Request/Assessed Valuation}) \times 100 = \text{Property Tax Levy}$$

$$(\text{Assessed Valuation} \times \text{Property Tax Levy})/100 = \text{Property Tax Request}$$

10 Year History – The assessed valuation for the North Platte Public School District has increased \$1,147,151,277 (34%) over the last 10 years. The valuations below are a combined total of assessed values.

	Total Valuation	Variance	Percent of Change
2025-26	\$3,358,978,174	\$169,898,043	5.3%
2024-25	\$3,189,080,131	\$253,752,889	8.6%
2023-24	\$2,935,327,242	\$461,152,456	18.6%
2022-23	\$2,474,174,786	\$284,684,881	13%
2021-22	\$2,189,489,905	(\$308,096,920)	12.3%
2020-21	\$2,497,586,825	\$245,591,445	10.9%
2019-20	\$2,251,995,380	(\$108,557,687)	4.5%
2018-19	\$2,360,553,067	(\$1,295,818)	0.05%
2017-18	\$2,361,848,885	\$150,021,988	6.7%
2016-17	\$2,211,826,897	\$	%

*Levy limitations apply to the General Fund, the Special Building Fund, and portions of the Qualified Capital Purpose Undertaking Fund.

*The statutory maximum levy for school fiscal year 2025-26 is \$1.05 plus exclusions per \$100 of taxable valuation for school districts.

Nebraska School District Financial Comparison (2023–24 & 2024–25)

District	Fiscal Year	PreK-12 Enrollment	State Aid (\$)	Per Pupil Cost ADM	Total Staff (NDE Dir.)	Total General Fund Receipts (\$)	Total General Fund Expenditures (\$)	Avg Monthly Receipts (\$)	Avg Monthly Expenditures (\$)	Total Levy	General Fund Beginning Balance	Building Fund Beginning Balance	Depreciation Fund Beginning Balance
North Platte Public Schools	2023–2024	3757	\$9,780,783	\$16,552	495	\$51,985,543	\$51,908,178	\$4,332,128	\$4,325,681	\$1.05	\$4,064,813	\$459,339	\$2,584,409
North Platte Public Schools	2024–2025	3730	\$9,345,814		495			\$4,974,327	\$4,383,142	\$0.95	\$4,115,173	\$191,713	\$3,076,150
Hastings Public Schools	2023–2024	3740	\$20,633,545	\$15,628	599	\$50,892,651	\$51,954,226	\$4,241,054	\$4,329,518	\$1.21	\$13,793,823	\$521,041	\$671,634
Hastings Public Schools	2024–2025	3789	\$20,824,777		602			\$5,907,192	\$4,196,821	\$1.16	\$12,732,764	\$43,021	\$681,373
Lexington Public Schools	2023–2024	3229	\$23,160,794	\$15,301	580	\$45,822,954	\$45,479,819	\$3,818,579	\$3,789,984	\$0.98	\$11,034,181	-\$135,780	\$1,323,336
Lexington Public Schools	2024–2025	3242	\$25,313,653		580			\$4,493,189	\$3,694,299	\$0.94	\$11,367,044	\$470,482	\$2,785,852
Ralston Public Schools	2023–2024	3409	\$9,687,575	\$14,408	474	\$47,001,201	\$44,134,972	\$3,916,766	\$3,677,914	\$1.12	\$14,174,656	\$66,033,078	\$3,579,556
Ralston Public Schools	2024–2025	3491	\$10,698,127		474			\$4,201,117	\$3,590,996	\$1.19	\$17,040,892	\$36,984,827	\$3,338,972
So Sioux City Schools	2023–2024	3801	\$28,168,790	\$16,959	590	\$57,777,190	\$57,769,784	\$4,814,765	\$4,814,148	\$1.03	\$13,303,517	\$433,205	\$2,102,772
So Sioux City Schools	2024–2025	3871	\$28,819,854		590			\$5,697,651	\$5,157,433	\$0.91	\$13,313,386	\$679,310	\$2,432,101

GENERAL FUND BUDGET OF DISBURSEMENTS



General Fund Budget of Disbursements and Transfers – the total amount of disbursement the school estimates spending during the school year. The school district may not exceed this total amount.

Necessary Cash Reserve – an amount of budgeted funds to provide a stable cash flow during a school fiscal year. The Necessary Cash Reserve is limited by the Applicable Allowable Reserve Percentage or by 50% of the total expenditures in a budgeted fund less capital outlay.

	TOTAL BUDGET OF DISBURSEMENTS AND TRANSFERS	TOTAL SPECIAL EDUCATION DISBURSEMENTS	TOTAL NON-SPECIAL EDUCATION DISBURSEMENTS AND TRANSFERS	NECESSARY CASH RESERVE	TOTAL REQUIREMENTS	CHANGE FROM PRIOR YEAR	PERCENT CHANGE FROM PRIOR YEAR
2025-26	\$57,587,507	\$7,063,362	\$50,524,145	\$0.00	\$57,585,507	(\$581,695)	1.0%
2024-25	\$52,828,208	\$7,084,387	\$45,743,821	\$5,338,994	\$58,167,202	(\$2,247,850)	3.7%
2023-24	\$54,845,928	\$6,911,210	\$47,934,718	\$5,569,124	\$60,415,052	\$2,192,611	3.7%
2022-23	\$52,972,410	\$6,337,082	\$46,635,328	\$5,250,031	\$58,222,441	(\$4,623,972)	7.3%
2021-22	\$56,733,645	\$6,313,198	\$50,420,447	\$6,112,768	\$62,846,413	\$8,777,222	16.2%
2020-21	\$46,180,326	\$5,151,818	\$41,028,508	\$7,888,865	\$54,069,191	\$2,542,597	4.9%
2019-20	\$44,566,628	\$4,747,839	\$39,818,789	\$6,959,966	\$51,526,594	\$772,240	1.5%
2018-19	\$45,024,506	\$4,666,599	\$40,357,907	\$5,729,848	\$50,754,354	\$2,015,717	4.1%
2017-18	\$42,833,857	\$4,575,469	\$38,258,388	\$5,904,780	\$48,738,637	(\$3,484,550)	6.6%
2016-17	\$44,759,274	\$4,625,122	\$40,134,152	\$7,463,913	\$52,223,187	\$	%

TEOSSA

State Aid



	Total	Variance
2025-26	\$9,115,739	(\$244,389)
2024-25	\$9,360,128	(\$420,655)
2023-24	\$9,780,783	(\$708,352)
2022-23	\$10,489,135	\$603,599
2021-22	\$9,885,536	\$408,102
2020-21	\$9,477,434	(\$136,918)
2019-20	\$9,748,618	\$548,419
2018-19	\$9,200,199	(\$927,997)
2017-18	\$10,128,196	(\$1,406,926)
2016-17	\$11,535,122	\$

TEEOSA - stands for the Tax Equity and Educational Opportunities Support Act, Nebraska's K-12 public school funding formula, established in 1990 to equalize school funding and provide property tax relief. The formula calculates a district's "needs" and "resources" to determine how much state equalization aid it receives, filling the gap if needs exceed resources. TEEOSA aims to provide a more equitable distribution of state funds to all school districts. By increasing state aid, the formula helps reduce reliance on local property taxes for school funding. The formula considers factors like poverty and student growth (needs) versus a district's ability to raise revenue through local taxes (resources)

DEPRECIATION FUND



A depreciation fund may be established by a school district in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund. The purpose of the Depreciation Fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. The Depreciation Fund is considered a component of the General Fund and is restricted by statute as part of the Allowable Reserve limitation.

Allowable Reserve Limitation – The percentage is based on the average daily membership of the school district and places a limitation on the amount of funds that may be budgeted as necessary cash reserves in the General Fund and Employee Benefit Fund and the total requirements in the Depreciation Fund. This percentage is applied in the LC-2 to determine the maximum dollar amount of allowable reserves. Allowable Reserve Percentage = 25%

	Beginning Balance	Transfer(s)	Ending Balance
2025-26 (Estimate)	\$2,779,387	\$140,000	\$
2024-25	\$3,076,150	\$363,943	\$2,779,387
2023-24	\$2,584,409	\$1,546,902	\$3,076,150
2022-23	\$3,349,325	\$1,417,432	\$2,584,409
2021-22	\$3,441,169	\$911,620	\$3,349,325
2020-21	\$2,971,952	\$1,132,870	\$3,441,169
2019-20	\$2,931,998	\$918,397	\$2,971,952
2018-19	\$2,780,737	\$1,141,424	\$2,931,998
2017-18	\$3,384,316	\$985,676	\$2,780,737
2016-17	\$2,636,084	\$1,510,236	\$3,384,316

SPECIAL BUILDING FUND



A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund.

The tax levy for this fund is restricted to 14 cents with local board approval or 17.5 cents following a vote of the people for a term not to exceed ten years.

The Special Building Fund property tax request can be used to fund the payments for the lease purchase.

	Total Tax Request	Tax Levy
2025-26	\$0.00	\$0.0000
2024-25	\$757,576	\$0.0237
2023-24	\$757,576	\$0.0258
2022-23	\$797,980	\$0.0299
2021-22	\$752,525	\$0.0297
2020-21	\$732,323	\$0.0293
2019-20	\$732,323	\$0.0299
2018-19	\$616,689	\$0.0255
2017-18	\$660,384	\$0.0279
2016-17	\$660,384	\$0.0298

QCPUF

Qualified Capital Purpose Undertaking Fund



	Total Tax Request	Tax Levy
2025-26	\$505,051	\$0.0150
2024-25	\$263,863	\$0.0082
2023-24	\$1,019,680	\$0.0347
2022-23	\$1,015,954	\$0.0380
2021-22	\$1,016,695	\$0.0401
2020-21	\$1,021,980	\$0.0409
2019-20	\$1,034,158	\$0.0422
2018-19	\$983,050	\$0.0406
2017-18	\$864,399	\$0.0365
2016-17	\$678,309	\$0.0306

QCPUF - established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, life safety hazards, school safety infrastructure concern, or mold which exists within one or more existing school buildings or the school grounds of existing school buildings, controlled by the school district.

TOTAL TAX REQUEST



	<u>General Fund</u>	<u>QCPUF</u>	<u>Special Building</u>	<u>Total Tax Request</u>	<u>Percent of General Fund Change</u>	<u>Total Levy</u>
2025-26	\$31,370,718	\$505,051	\$0.00	\$31,875,768	4.13%	\$0.9490
2024-25	\$29,534,859	\$263,863	\$757,576	\$30,556,298	1.11%	\$0.9581
2023-24	\$29,205,101	\$1,019,680	\$757,576	\$30,982,357	5.44%	\$1.0554
2022-23	\$27,614,240	\$1,015,954	\$797,980	\$29,028,574	6.47%	\$1.0880
2021-22	\$25,826,125	\$1,016,695	\$752,525	\$1.1365	1.44%	\$1.1365 \$0.0465 Bond
2020-21	\$25,453,385	\$1,021,980	\$732,323	\$27,328,193	1.88%	\$1.0948 \$0.0048 Bond
2019-20	\$24,974,701	\$1,034,158	\$732,323	\$28,023,466	1.27%	\$1.1922 \$0.0991 Bond
2018-19	\$24,657,516	\$983,050	\$616,689	\$28,673,660	2.78%	\$1.1825 \$0.0999 Bond
2017-18	\$23,970,053	\$864,399	\$660,384	\$27,980,701	6.32%	\$1.2290 \$0.1495 Bond
2016-17	\$22,453,053	\$678,309	\$660,384	\$26,235,542	%	\$1.2322 \$0.1567 Bond

North Platte Public Schools						
History of Property Tax Authority						
Year	Property Tax Asking	Budget Percentage INC/DEC	Property Tax Authority	With NDE 5% Tax Authority Formula	Actual Percentage INC in Tax Authority	
2022/2023	\$29,028,574		\$29,028,574		0.00%	
2023/2024 Base Year	\$29,962,677	3.22%	\$29,962,677	\$32,159,247	7.33%	Resolution Failed Super Majority Vote
2024/2025	\$30,292,435	1.10%	\$29,453,296	\$31,729,191	7.73%	Resolution Passed
2025/2026	\$31,370,718	3.43%	\$33,509,279	\$35,909,859	7.16%	

2025-26 Budget Represents



- A decrease of overall requirements by 1.0%
- A beginning cash balance closer to or may even be a positive balance
- Estimated receipts decrease by 3.5%
- The Building Fund will be a nontaxable account to meet the State Tax Authority for NPPS
- QCPUF will be utilized for school safety infrastructure concerns
- 10 Year Historical Perspective (total requirements increased 0.93% per year while State Aid decreased 19.8% over the decade)

Questions for the NPPS BOE

- What strategies can we implement to create the required reserves to achieve an initial cash balance of 15% of annual expenditures?
- How can we secure funding to establish a capital outlay process that effectively meets the ongoing maintenance requirements of our facilities and campus? (Considerations include Budget Authority, Spending Limits, and Decreasing Revenue)
- How do we sustain programs under the existing funding structures for Public Schools, given the various restrictions imposed by the State?