

Board of Education Regular Meeting
Monday, September 8, 2025 5:30 PM
McKinley Education Center
301 West F Street
North Platte, NE 69103-1557

1. **Call to Order**
2. **Roll Call**
3. **Posting of the Open Meetings Act**
4. **Approve the publication of the September 8, 2025, regular meeting of the Board of Education**
5. **Approve the agenda for the September 8, 2025, regular meeting of the Board of Education**
6. **Pledge of Allegiance and Announcements**
7. **Communications**
 - 7.1. Student Spotlight
 - 7.2. Foundation Report/Staff Recognitions
8. **Public Comment**
9. **Consent Agenda**
 - 9.1. Approve the minutes of the August 11, 2025, regular meeting of the Board of Education
 - 9.2. Approve the minutes of the August 11, 2025, American Civics Hearing
 - 9.3. Approve the minutes of the August 28, 2025, Board of Education Committee of the Whole Meeting
 - 9.4. Approve the teaching contract of Erica Brown effective January 5, 2026
 - 9.5. Accept the resignation of Megan Miller, effective August 6, 2025
 - 9.6. Accept the resignation of Laura Staroska, effective August 8, 2025

9.7. Accept the resignation of Kayleen Kouma, effective August 15, 2025

9.8. Approval of Financial Claims and Reports

10. Reports and Discussion Items

10.1. Monthly Financial & Budget Report

11. Action Items

11.1. Request Approval of the 2025-2026 North Platte Public School district budget of disbursements and transfers.

11.2. Request Approval of 2025-2026 Property Tax Request Resolution.

12. Future Board Calendar

13. Adjournment

FCCLA

FCCLA IS

A NONPROFIT NATIONAL CAREER STUDENT ORGANIZATION FOR STUDENTS IN FAMILY AND CONSUMER SCIENCES (FCS) EDUCATION. FCCLA STANDS FOR FAMILY, CAREER, COMMUNITY, LEADERS OF AMERICA. FCCLA FOCUSES ON BUILDING SKILLS IN CHARACTER DEVELOPMENT, CREATIVE THINKING, INTERPERSONAL COMMUNICATION, AND CAREER PREPARATION THROUGH PROJECTS AND COMPETITIVE EVENTS CENTERED ON REAL-WORLD ISSUES AND ROLES AS FAMILY MEMBERS, WAGE EARNERS, AND COMMUNITY LEADERS.



FCCLA®

FCCLA GROWTH



NORTH PLATTE CHAPTER

**NORTH PLATTES FCCLA CHAPTER
STARTED TWO YEARS AGO AS A FCS CLUB**

**ONE STUDENT AFFILIATED WITH COZAD TO GET THE
COMPETITION EXPERIENCE**

ONLY THREE MEMBERS TWO YEARS AGO!!!!



HIGHLIGHTS

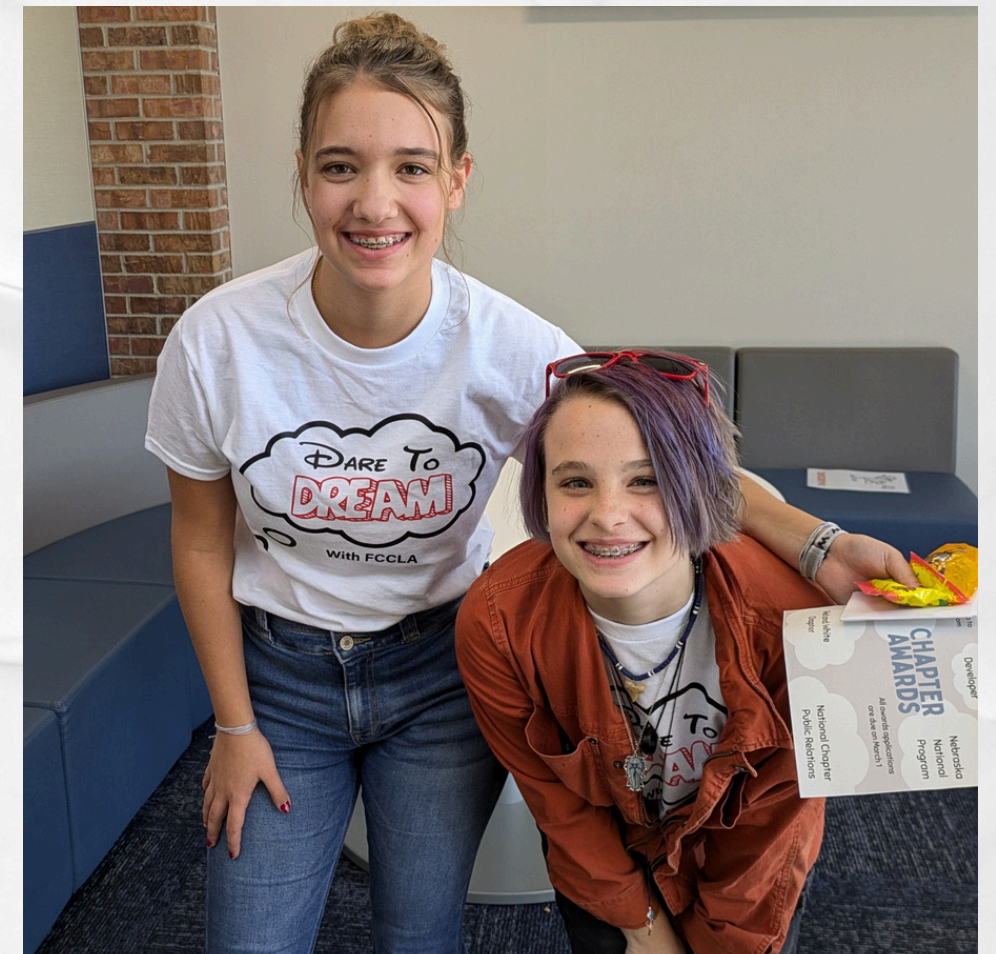
OF LAST YEAR



**WE BECAME A OFFICAL
CHAPTER!!**

DISTRICT LEADERSHIP CONFERENCE AT MIDPLAINS COMMUNITY COLLEGE

HERE WE DISCUSSED DETAILS FOR THE 2025 FCCLA YEAR INCLUDING WHERE
NATIONALS WOULD BE HELD, STAR COMPETITION, CAREERS IN FCS



FALL LEADERSHIP CONFERENCE

AT THE UNIVERSITY OF NEBRASKA AT KEARNEY

HERE WE DISCUSSED MORE DETAILS FOR THE
2025 FCCLA YEAR ALSO DIFFERENT
OPPORTUNITIES THAT FCCLA OFFERS AND EVEN
GOT TO NETWORK WITH DIFFERENT ORGINZATIONS
AND PEOPLE LIKE UNK'S DEPARTMENT OF HUMAN
SCIENCES



STAR Events (Students Taking Action with Recognition) are FCCLA's competitive events where students turn class learning into real-world projects. From cooking and child development to entrepreneurship and leadership, STAR lets you showcase your skills, creativity, and knowledge — and earn recognition along the way! Students spend months preparing their projects, then present their work on a tri-fold board or in a portfolio to judges at the District competition.

District STAR Competition was held in Callaway, Nebraska. All members were able to medal and move on to State. Here is a list of their Competitions:

BELLA: HOSPITALITY AND TOURISM

CHLOE: EVENT MANAGEMENT

EMILY: FASHION DESIGN

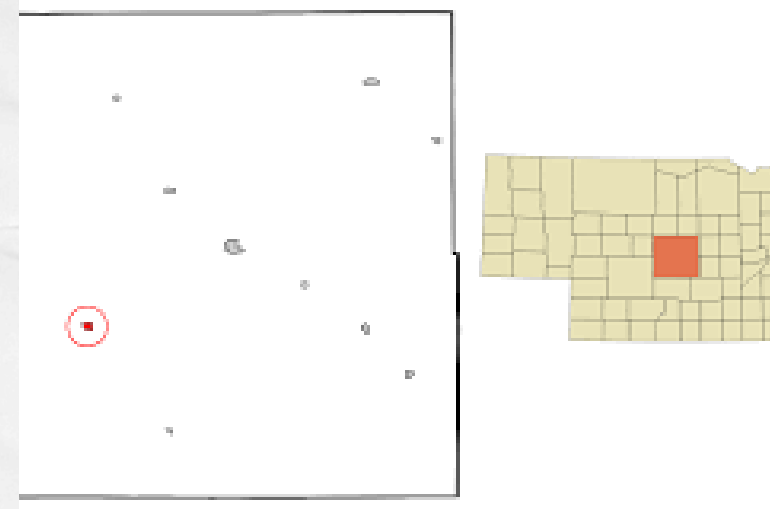
EMMA: EARLY CHILDHOOD EDUCATION

JOSIE: ENTREPRENEURSHIP

QUINTIN: FOCUS ON CHILDREN

REBECCA: REPURPOSE AND REDESIGN

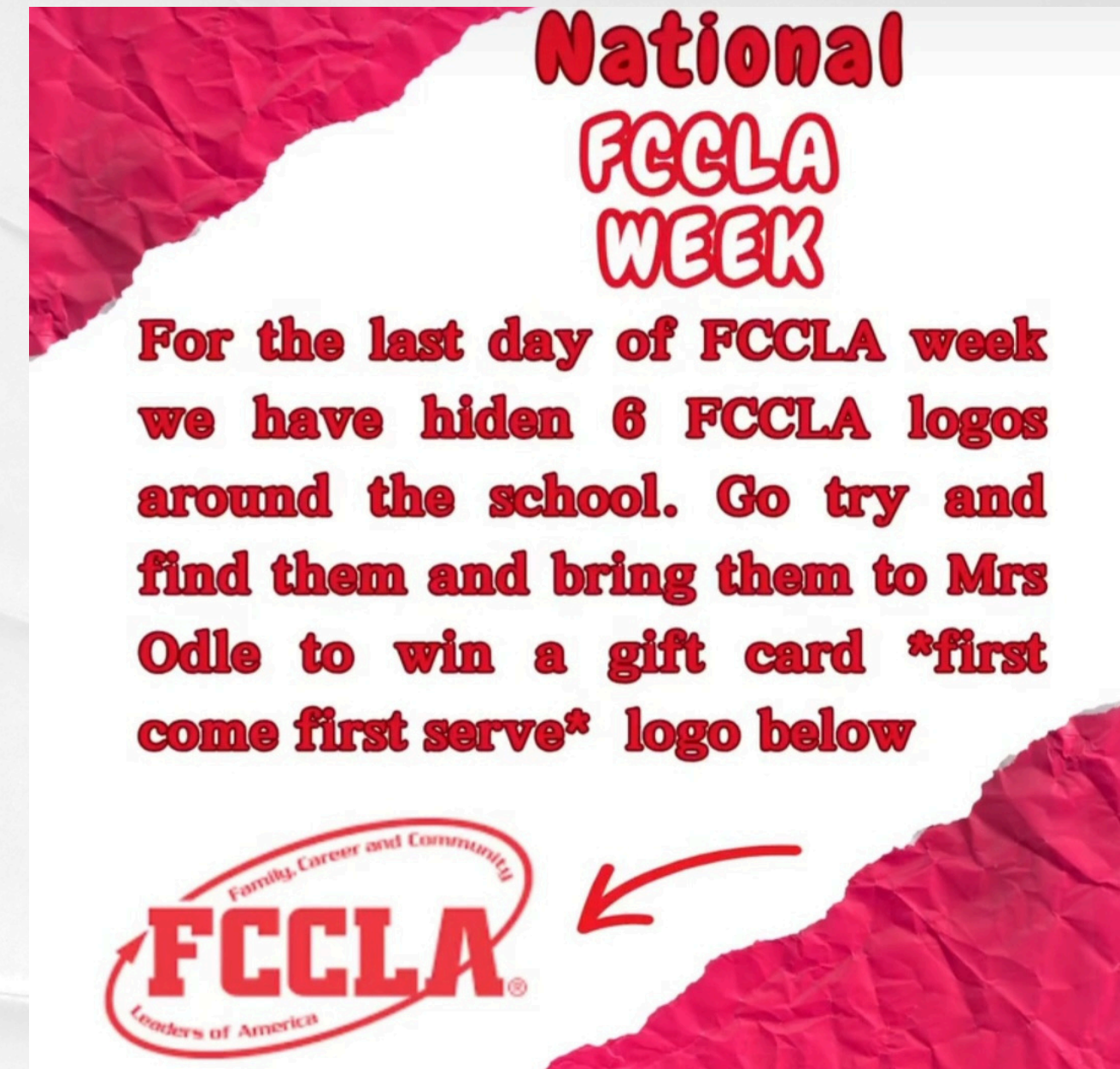
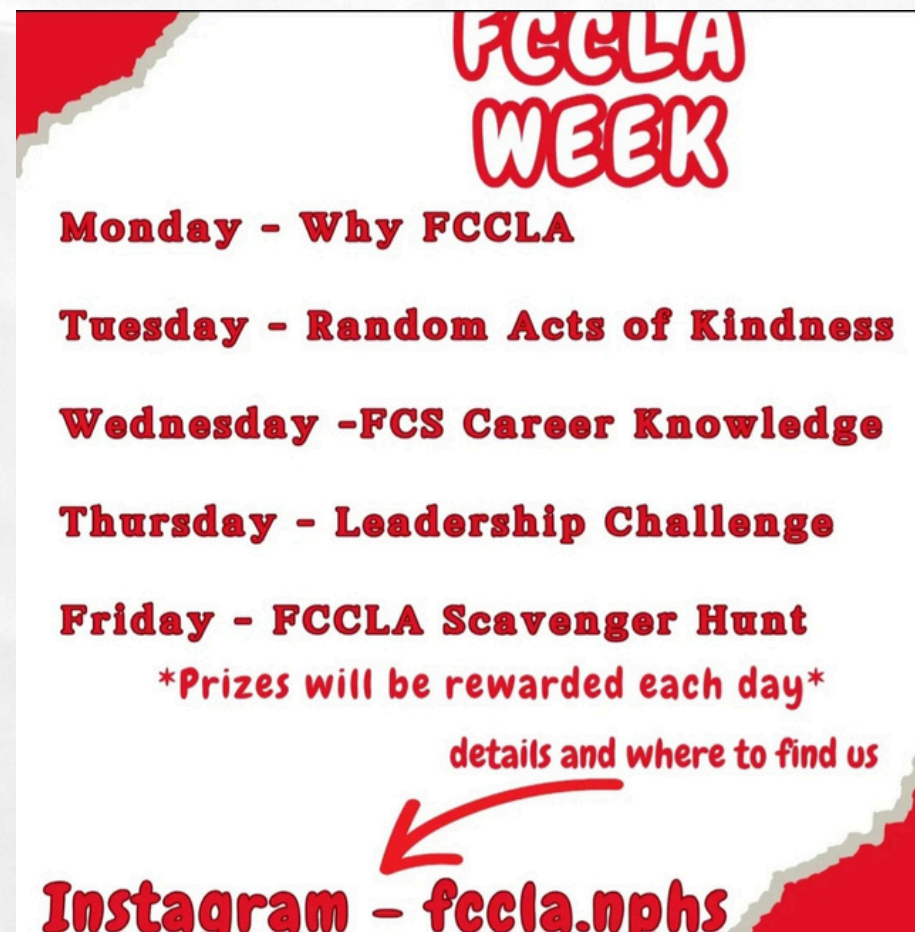
DISTRICT STAR

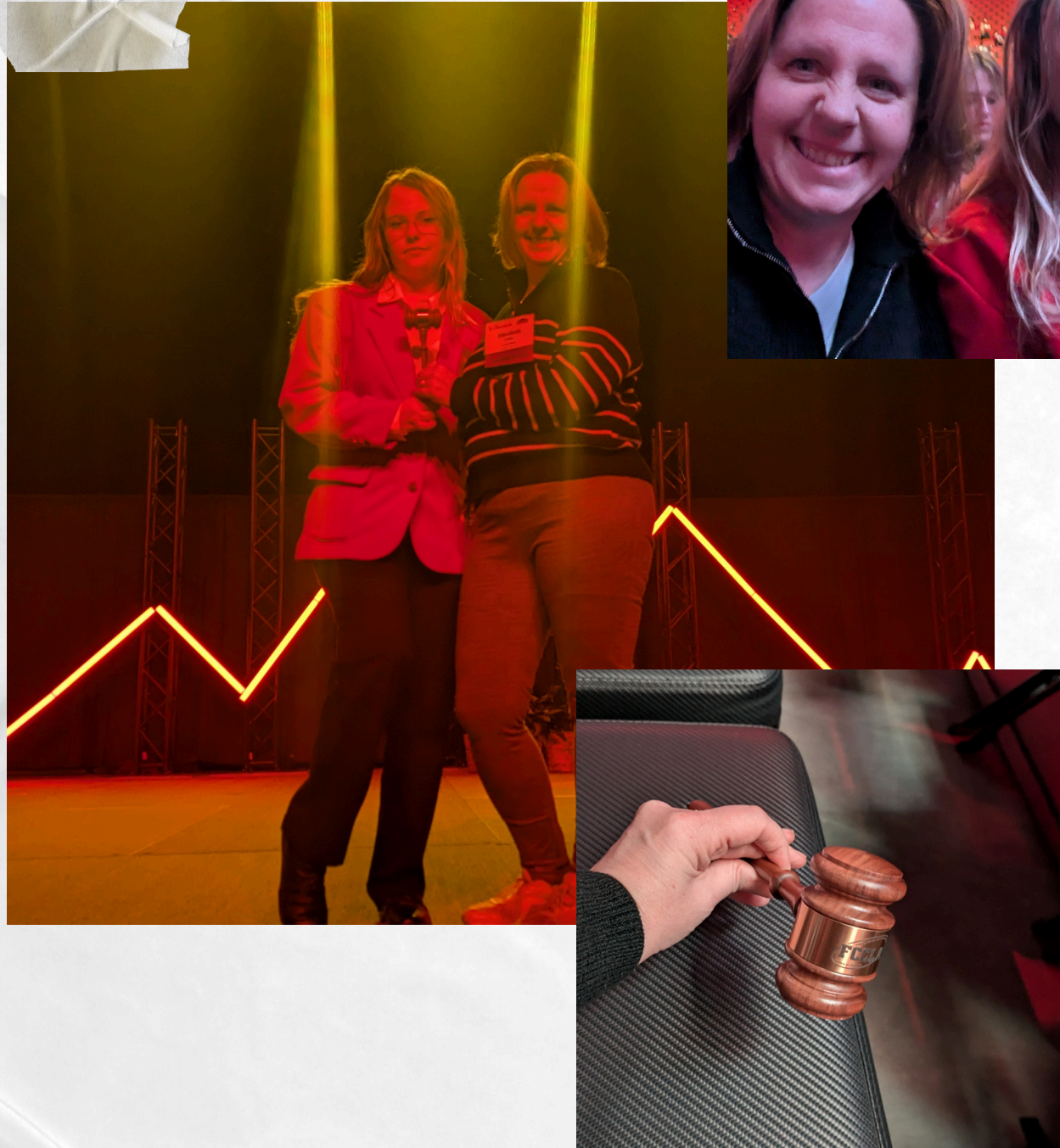


FCCLA WEEK

WE HAD A BUNCH OF DIFFERENT ACTIVITIES AND COMPETITIONS

EACH DAY OF THE WEEK WE POSTED SOMETHING ON INSTAGRAM AND HAD THE STUDENT BODY PARTICIPATE. WE INCLUDED PRIZES AND REWARDS FOR THE STUDENTS THAT PARTICIPATED IN THE DAILY CHALLENGE

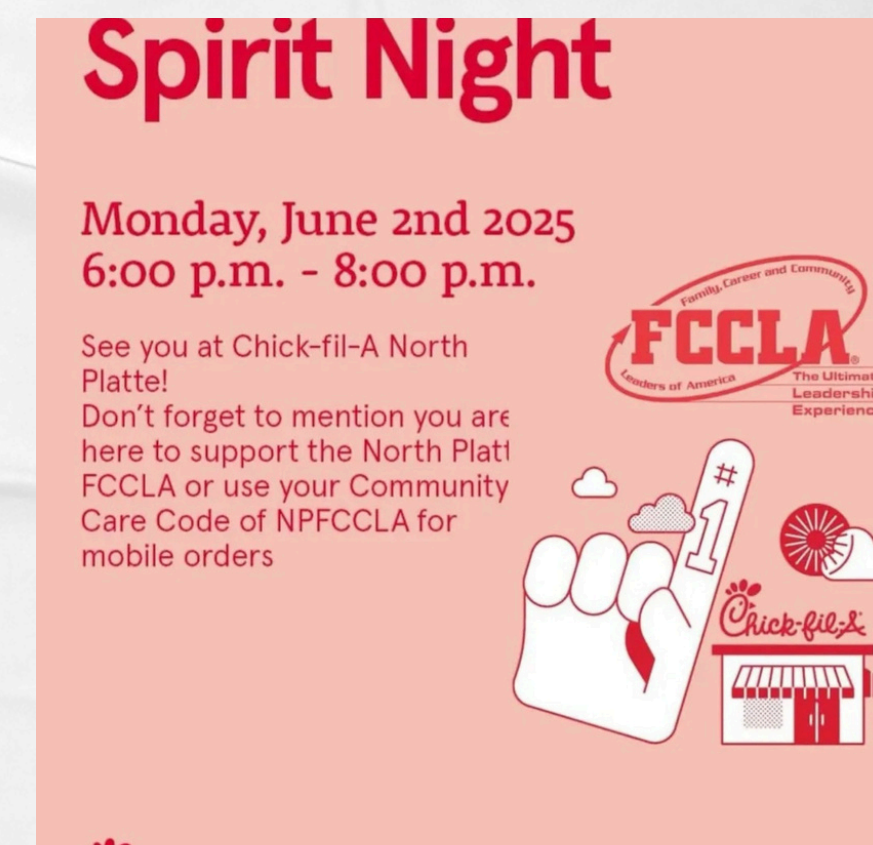
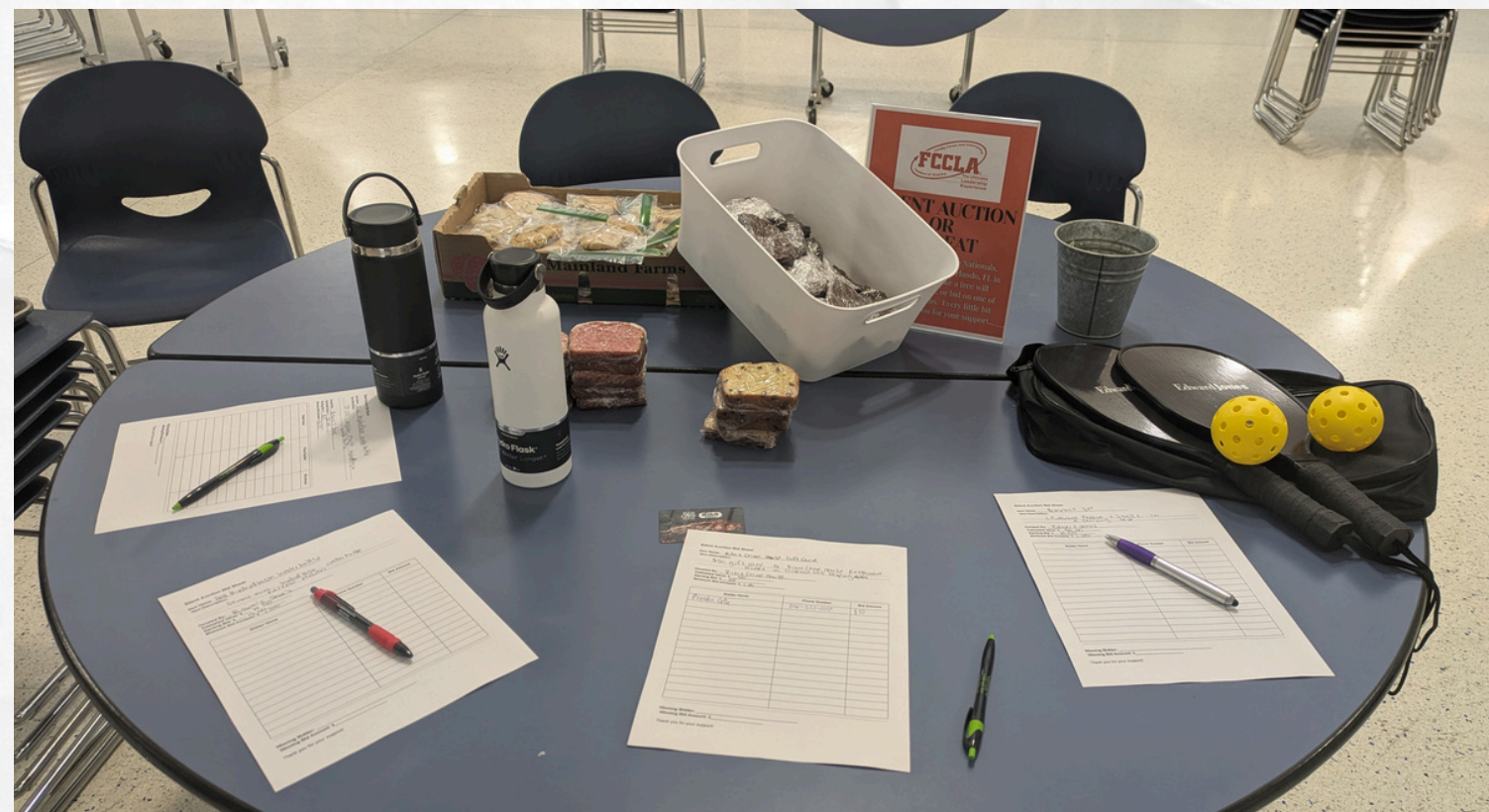




STATE

We all qualified for State from Districts and were able to compete. State was located in Lincoln, Nebraska. It was a three day event. We were awarded a new chapter award. Emily showed off her project in a fashion show. We also presented our STAR projects, networked with other Chapters, and some of us also competed in Skill Events. Emily, Emma and Bella qualified for Nationals in STAR. Emma also got 1st place in her Skill Event

We needed to raise about \$2,000 per person to attend Nationals, since we were a new chapter we didn't have much money in our account so had to get creative with how to earn the money. We began by brainstorming local businesses to approach for support, and one of the first was Chick-fil-A, which generously hosted an FCCLA Night where a portion of their sales went back to us. We also gathered donations from businesses to run a silent auction at the District Track concessions stand we worked, held a bake sale with goodies donated by families during the Spring Play, and even sold Dino Nugget plushies for profit. This year, we got a head start on fundraising with a booth at the Cars and Crafts event.



FUNDRAISING WILDFIRE



NATIONALS

Three of our members qualified for Nationals in STAR events, but only two were able to attend, along with another student who competed in a Skills event. Nationals took place in Orlando, Florida, where we not only competed and networked but also enjoyed special trips to Disney World with the Nebraska delegation and Universal Studios with FCCLA members from across the country. Our chapter had a strong showing: Emily placed 9th out of 36 and earned a Gold Medal, Bella placed 27th out of 72 and received a Silver Medal, and Rebecca placed 19th out of 41 in her Skills event.

OFFICER ELECTIONS FOR THE 2025-2026 SCHOOL YEAR

THIS YEAR WE ALSO HAD STUDENTS RUN FOR OFFICE TO BE PART OF THE LEADERSHIP TEAM HERE AT NPHS. INTERESTED STUDENTS HAD TO FILL OUT AN APPLICATION, AND GET A TEACHER RECOMMENDATION. THEY WOULD TURN THESE APPLICATIONS IN TO MRS ODLE OR MISS SCHINZEL FOR REVIEW.

**Our winners were Emma Mashek; President,
Rebecca Keneipp; Vice President,
Bella Harwager; Secretary**

**EACH OFFICER ELECTED WOULD
HAVE A SPECIFIC SET OF DUTIES
AND VALUES THEY HAD TO
FOLLOW AND COMMIT TO**



FCCLA Chapter Officer Elections

FCCLA Chapter Officer Duties

Below are the duties and responsibilities that are specific to your assigned office position. By completing these assigned duties, you will have fulfilled your responsibilities as an officer and will have completed the officer portion of your lettering requirement. If you have any questions or concerns please feel free to let Mrs. Odle know.

All Officers

- Pay dues to the chapter
 - Recruit more members
 - Be cooperative and dependable
 - Understand and communicate the mission and purposes of FCCLA
 - Be respectful and open-minded
 - Attend and participate in all chapter meetings (communicate with Chapter Adviser)
 - Be organized and on time
 - Follow through with the responsibilities of your elected officer position
 - Represent the chapter in a responsible and professional manner
 - Work with Chapter Adviser to create awards for members
- *All officers are encouraged to compete in a STAR Event*

President

- Develop an agenda for each meeting (work with VP and Chapter Adviser on this, get copy of agenda to Secretary)
- Work to present and follow agenda during meetings
- Work cooperatively with the other officers to ensure that their responsibilities are being upheld
- Insure that all chapter members are informed of all events and meetings
- Work closely with the Chapter Adviser throughout the school year

Vice President

- Develop an agenda for each meeting (work with President and Chapter Adviser on this)
- Assist president as needed
- Assist Chapter Adviser as needed
- Assume president's responsibilities in president's absence
- Help keep meetings organized
- Work with other officers to carry out projects and responsibilities
- Insure that all chapter members are informed of all events and meetings

Secretary

- Keep accurate meeting minutes (based off of agenda made by President)
- Keep attendance records for each meeting and event
- Take pictures at FCCLA meetings and activities
 - Help Advisors run Instagram Page
 - Help Create Flyers for events

LETTERING IN

FCCLA Letter Requirements

Members must meet the minimum participation in each category

Club Activity: *number of activities

1. Monthly meetings: 50% participation
2. Community Service: At least 5 hours
3. Fundraiser: At least 5 shifts
4. Star Practice: At least 1
(if you choose to do a STAR Project, you must attend more)

Leadership: *300 pts

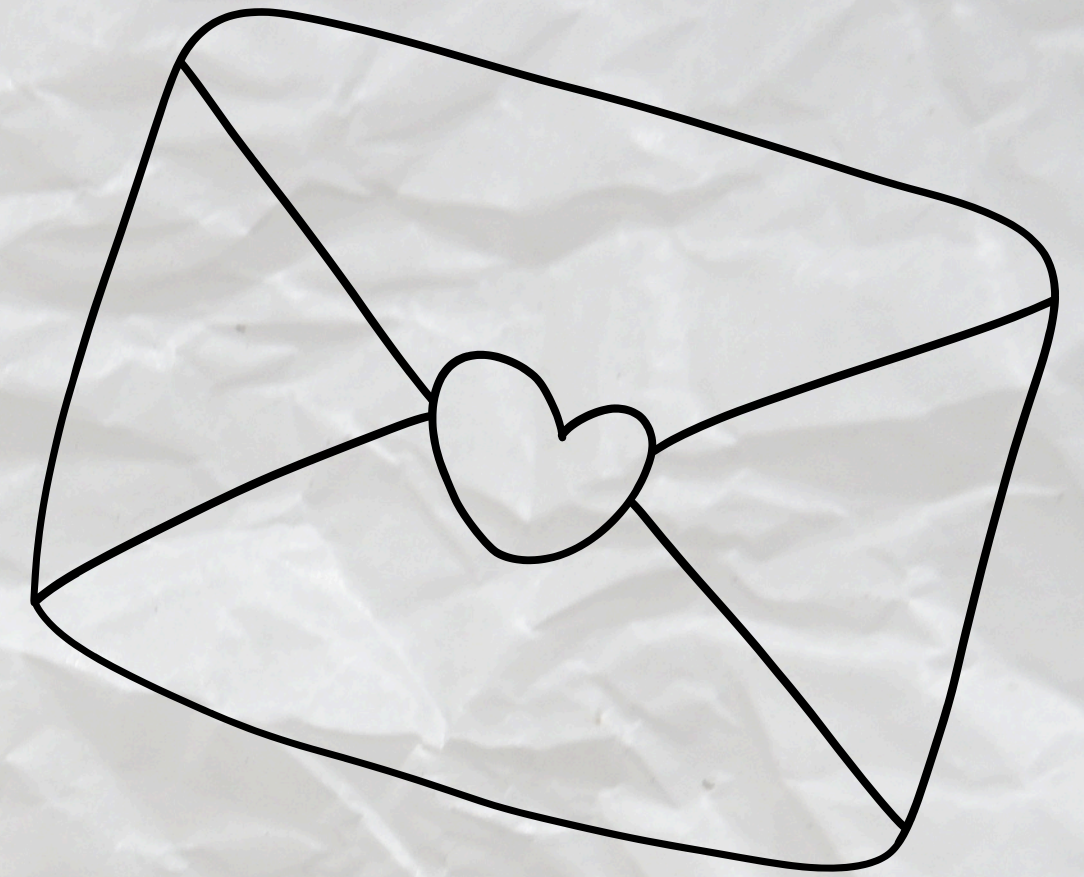
Officer:

1. State Officer or Peer Officer -200 pts
2. Chapter Officer - 100 pts
3. Delegate at State - 50 pts

Conferences

1. Fall Leadership Conference - 50
2. District Leadership Conference - 50
3. District Star Conference- 100
4. State Leadership Conference - 150
5. National Leadership Conference - 50

**THIS YEAR WE HAVE BEEN GIVING THE
OPPORTUNITY TO LETTER IN FCCLA !**



This gives us specific requirements to meet, which ensure that every member participates equally across all areas of FCCLA. This helps us become well-rounded club members while gaining experience in a variety of opportunities the organization offers.

VOLUNTEERING THIS YEAR

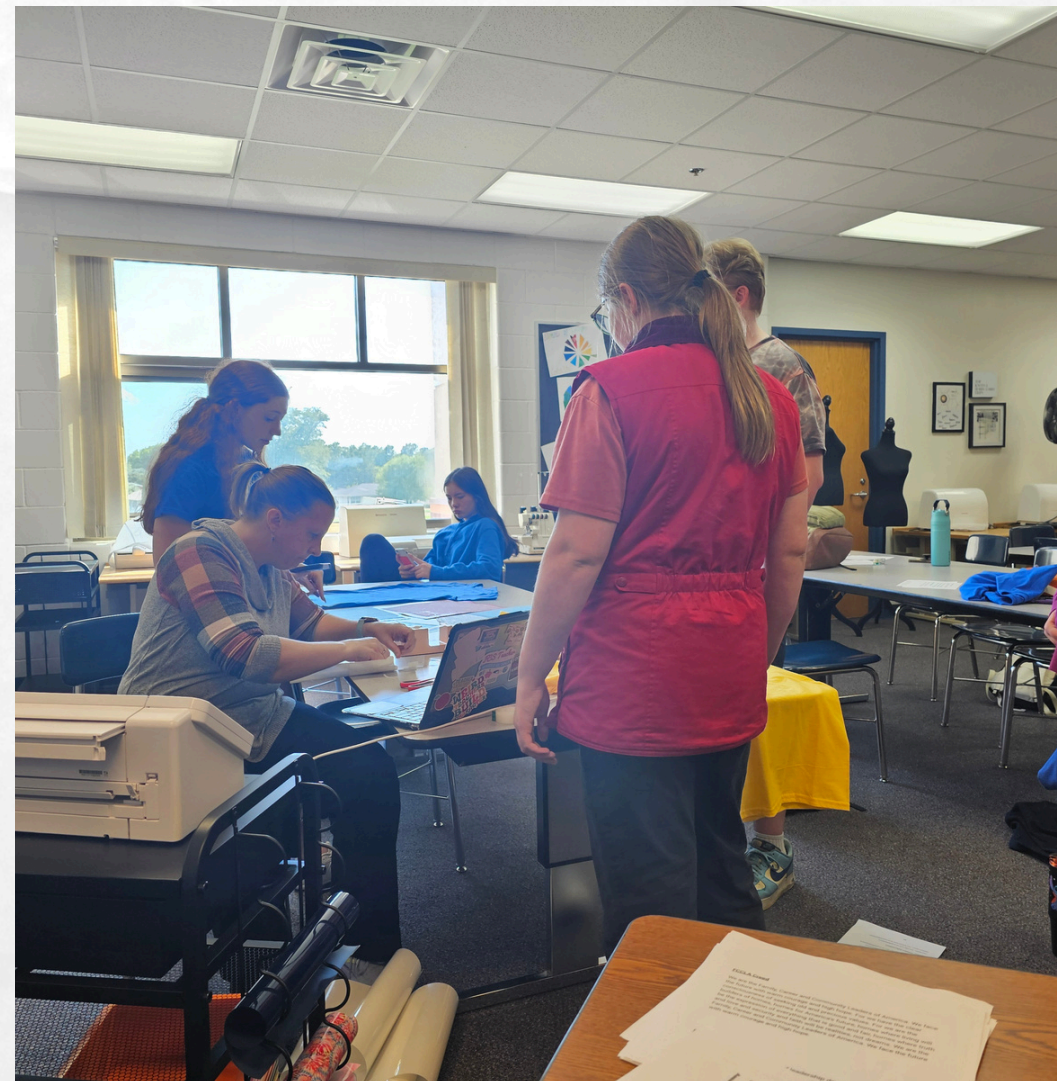


One of the C's in FCCLA is Community. A big part of FCCLA is volunteering wherever we are needed. For example we volunteered during Music on the Bricks. We ran the children's games and activities throughout the night so both the parents and the kids can enjoy themselves. We are also helping the Food Pantry make bags this year.



CLUB GROWTH

OF THIS YEAR



**WE HAVE HAD A LOT OF
PEOPLE INTERESTED THIS
YEAR**

FIRST MEETING

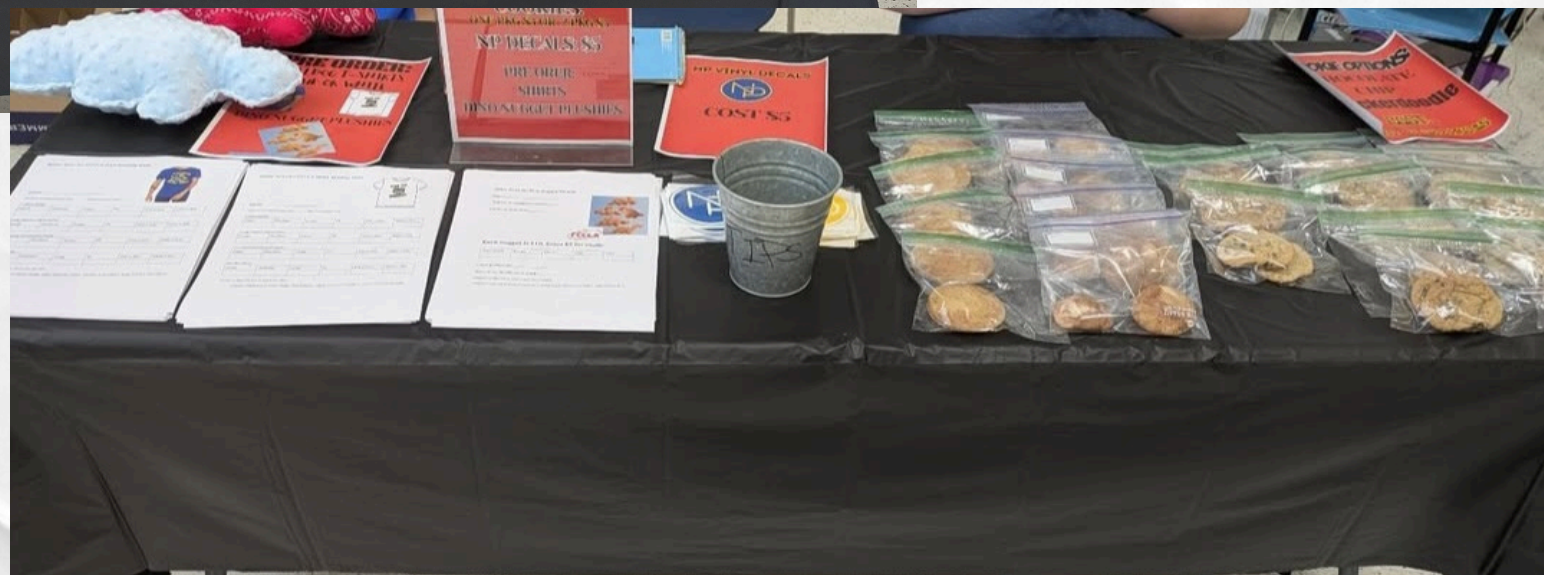
9/2/2025



WE CREATED OUR NEW
T-SHIRTS FOR THIS YEAR, HAD A
DISCUSSION ABOUT THE NATIONAL
FCCLA CREED AND INTRODUCED OUR
OFFICERS FOR THE YEAR

FIRST FUNDRAISER

8/30/2025



WE STARTED OUR FUNDRAISING **EARLY THIS YEAR.** AT CARS AND CRAFTS WE HOSTED A BOOTH. WE SOLD **COOKIES WE MADE, DINO NUGGET PLUSHIES** AND TOOK PRE-ORDERS FOR **BULLDOG SHIRTS** WE WILL MAKE IN A FUTURE MEETING.



NATIONALS THIS YEAR

**NATIONALS ARE SPECIAL THIS YEAR BECAUSE IT IS IN
WASHINGTON D.C.**

**THE REASON THAT THIS IS SPECIAL IS BECAUSE IT IS THE 250TH
YEAR THAT AMERICA SIGNED THE DECLARATION OF
INDEPENDENCE**



**WE HOPE TO BE ABLE TO SEND MORE PEOPLE TO
NATIONALS THIS YEAR**



THANK YOU

**FOLLOW OUR
INSTAGRAM FOR
MORE FCCLA
UPDATES!!!!**





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

Board of Education Regular Meeting

McKinley Education Center

301 West F Street

North Platte, NE 69103-1557

Monday, August 11, 2025 5:30 PM

1. Call to Order

2. Roll Call

All present: Justin Thompson, Jo Ann Lundgreen, Emily Garrick, Cindy O'Connor, Skip Altig and Angela Blaesi

3. Posting of the Open Meetings Act

4. Approve the publication of the August 11, 2025, regular meeting of the Board of Education

Motion by Angela Blaesi second by Cindy O'Connor to approve the publication of this regular meeting of the North Platte Public Schools Board of Education

Yeas: Emily Garrick, Cindy O'Connor, Skip Altig, Angela Blaesi, Justin Thompson and Jo Ann Lundgreen

5. Approve the agenda for the August 11, 2025, regular meeting of the Board of Education

Motion by Angela Blaesi second by Cindy O'Connor to approve the agenda of this regular meeting of the North Platte Public Schools Board of Education

Yeas: Cindy O'Connor, Skip Altig, Angela Blaesi, Justin Thompson, Jo Ann Lundgreen and Emily Garrick

6. Pledge of Allegiance and Announcements

7. Communications

7.1. Foundation Report

Executive Director of the North Platte Public Schools Foundation, Terri Burchell, reported on the proceeds of the Evening of Excellence fundraiser which netted a lower amount than in past years. The event will be reviewed and potential changes be considered. Mrs. Burchell announced the upcoming Change Wards and REACH grants.

8. Public Comment

9. Consent Agenda

9.1. Approve the minutes of the July 14, 2025, regular meeting of the Board of Education

9.2. Approve the minutes of the July 31, 2025, Board of Education Committee of the Whole meeting

9.3. Approve the minutes of the July 14, 2025, Student Fees Hearing

9.4. Approve the minutes of the July 14, 2025, Parent Involvement Hearing

9.5. Approve the part-time teaching contract for Kathleen Craig, effective for the 2025-2026 school year.

9.6. Approve the teaching contract for Jesse Young effective for the 2025-2026 school year.

9.7. Approval of Financial Claims and Reports

Motion by Angela Blaesi second by Skip to approve the consent agenda as presented

Yeas: Skip Altig, Angela Blaesi, Justin Thompson, Jo Ann Lundgreen, Emily Garrick and Cindy O'Connor.

10. Reports and Discussion Items

10.1. Monthly Financial & Budget Report

Associate Superintendent, Dr. Damon McDonald, has reviewed accounts and reports and made minor adjustments so all will align moving forward. He outlined several other reports he provided for the Board and remarked that after August 20th specific numbers will be available once valuation information has been received from Lincoln County. Dr. McDonald also reported on student enrollment which is currently within 3 students of what it was at this time last year. He also presented the treasurer's report which has been reconciled to current bank statements. He talked about property tax authority and noted that it will be discussed and voted on soon. Board members asked for a summary of tax authority use over the last five years be provided at a future meeting.

10.2. Opening of Schools

Superintendent Rhodes, reported on multiple staff trainings happening at McKinley in the last couple of weeks. He went on to say students are starting back to school this week. He thanked District administrators who have been working since the last week of July to get ready for staff and students. Dr. Rhodes gave a big shout out to James Ayres and his maintenance, custodial and grounds keeping staff for all the work done over the summer.

10.3. Communications Report

Brandon Petersen, Director of Communications, reported on activities that have been done throughout the year to promote NPPSD and inform patrons about activities happening in the schools. Mr. Petersen went on to report about the process used for revamping the branding of the District which included input from staff, students and social media.

11. Action Items

11.1. Approve revisions to Policy 3036 Purchasing (Credit) Card Program

Dr. Rhodes summarized how the District's purchasing cards will be consolidated primarily into Department cards rather than individual cards which will reduce the number of cards held by the District.

Motion by Angela Blaesi second by Cindy O'Connor to approve the revisions to Policy #3036 Purchasing Card Program.

Yeas: Angela Blaesi, Justin Thompson, Jo Ann Lundgreen, Emily Garrick, Cindy O'Connor and Skip Altig

11.2. Approve revised Policies 1002, 3003, 3004.1, 3023, 3043, 4051, 4057, 4059, 5001, 5002, 5016, 5031, 6031, and 6034

These policies have been recommended by KSB Law to reflect changes to statutes by the Nebraska Legislature and were previously reviewed by the Board.

Motion by Skip Altig second by Justin Thompson to approve policies #1002, 3003, 3004.1, 3023, 3043, 4051, 4057, 4059, 5001, 5002, 5016, 5031, 6031 and 6034

Yeas: Justin Thompson, Jo Ann Lundgreen, Emily Garrick, Cindy O'Connor, Skip Altig and Angela Blaes

11.3. Approve new Policy #6044 Participation and Assignment of Athletic Teams

This new policy is in response to new Nebraska legislative requirements. It divides athletic teams into male and female designations. Males cannot participate on teams designated female and females cannot participate on teams designated male unless there is not a female team offered for that sport. For NPPSD the only activity that qualifies under these parameters is football.

Motion by Angela Blaes second by Cindy O'Connor to approve Policy #6044 participation and assignment of athletic teams

Yeas: Jo Ann Lundgreen, Emily Garrick, Cindy O'Connor, Skip Altig, Angela Blaes and Justin Thompson

11.4. Approve new Policy 6045 Behavioral Intervention

Dr. Rhodes reported that all teachers, paraprofessionals, nurses and counselors will have specific additional behavioral intervention training as required by a new Nebraska statute. This training will be documented and submitted as required.

Motion by Angela Blaes second by Skip Altig to approve new policy #6045 Behavioral Intervention

Yeas: Emily Garrick, Cindy O'Connor, Skip Altig, Angela Blaes, Justin Thompson and Jo Ann Lundgreen

12. Future Board Calendar

Future Board opportunities were discussed.

13. Adjournment

Motion by Angela Blaes second by Skip Altig to adjourn this regular meeting of the North Platte Board of Education at 6:40 p.m.

Yeas: Cindy O'Connor, Skip Altig, Angela Blaes, Justin Thompson, Jo Ann Lundgreen and Emily Garrick

President, Emily Garrick

Secretary, Cindy O'Connor

American Civics Public Meeting
McKinley Education Center
301 West F Street
North Platte, NE 69103-1557
Monday, August 11, 2025 5:30 PM

1. Roll Call

All Present: Angela Blaesi, Justin Thompson, Jo Ann Lundgreen, Emily Garrick, Cindy O'Connor and Skip Altig

2. American Civics Public Meeting

Curriculum Directors, Vikki Carlson and Lyndsey Douglas, reviewed the duties of the American Civics committee for North Platte Public Schools. They summarized the Principal Statement of Assurances which ensures that the requirements of Americanism State Statue 79-724, the American Civics Education Bill #LB 399 and the Multicultural Education Nebraska Statue 79-719-723 have been met for the 2024-2025 school year.

3. Public Comment

There was no public comment.

4. Adjournment

Motion by Justin Thompson second by Skip Altig to adjourn this American Civics Meeting at 5:33 p.m.

Yeas: Justin Thompson, Jo Ann Lundgreen, Emily Garrick, Cindy O'Connor, Skip Altig and Angela Blaesi

President, Emily Garrick

Secretary, Cindy O'Connor

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

Present: Jo Ann Lundgreen, Emily Garrick, Skip Altig, Angela Blaesi and Justin Thompson
Absent: Cindy O'Connor

Motion by Angela Blaesi second by Skip Altig to excuse Cindy O'Connor from this Committee of the Whole meeting of the North Platte Public Schools Board of Education

Yeas: Emily Garrick, Skip Altig, Angela Blaesi, Justin Thompson and Jo Ann Lundgreen
Absent: Cindy O'Connor

4. Approval of Publication

Motion by Angela Blaesi second by Skip Altig to approve the publication of this Committee of the Whole meeting

Yeas: Skip Altig, Angela Blaesi, Justin Thompson, Jo Ann Lundgreen and Emily Garrick
Absent: Cindy O'Connor

5. Approval of Agenda

President Emily Garrick suggested a change in the order of this agenda to move the discussion of policies up in order to place the two budget items together at the end of the meeting to facilitate the discussion flow.

Motion by Angela Blaesi second by Justin Thompson to approve the agenda with the changed order

Yeas: Skip Altig, Angela Blaesi, Justin Thompson, Jo Ann Lundgreen and Emily Garrick
Absent: Cindy O'Connor

6. Pledge of Allegiance

7. Board Engagement

Skip Altig attended a Nebraska Association of School Boards Legislative Committee meeting and discussed legislative bills effecting school districts that may be reintroduced in the next session of the Nebraska legislature. He noted that the TEEOSA state aid formula will also be reviewed by a special commission during the next legislative session.

Jo Ann Lundgreen attended a session with KSB Law Firm regarding new laws potentially effecting school districts. Mrs. Lundgreen went on to report that she and Angela Blaesi attended the 5th Grade leadership meeting at Jefferson Elementary and both thought it was a great program. Mrs.

Lundgreen really enjoyed the beginning of school excitement she experienced at school visits. Her high school student reported positively regarding the no cell phone restriction policy. Her student has noticed students interacting more with each other without phone distractions.

Emily Garrick attended the new teacher welcome and enjoys getting to see the new teacher faces especially if they have ties to North Platte. Mrs. Garrick also attended the training with KSB regarding legal issues and feels it provided valuable information. She also attended the Back to School welcome and felt there was a very positive energy in the staff as they returned to school.

Angela Blaesi also went to the KSB training and appreciated the local county attorney attending. She reported that she loves the 5th grade leadership program at Jefferson Elementary and feels the students take that responsibility to heart. She reported that on the first day of school she visited the four elementary schools in her ward and thought it was a smooth beginning of the school year. Also, today Ms. Blaesi attended the home cross country meet in Sutherland.

8. Public Comment

Kenzie Mollring – 4014 Sequoia Drive

Shreya Agrawal – 380 East Sagebrush Drive

9Agenda

9.1. Washington Elementary Presentation

Principal Veronica Gale and members of Washington's guided coalition presented on NSCAS goals and scores. She went on to report on Washington Elementary's goals which were set and met for the 2024-2025 school year. The goal for students scoring at or above proficiency on benchmark assessments was 60% and the actual score met was 72%. The behavior goal was to decrease major behavior referrals from 73% to 53%, the actual decrease was to 46%. The attendance goal was to have attendance at 96% which was met or exceeded by all grades.

9.2. Superintendent Evaluation (2026-2027)

The Board members, in addition to Superintendent Rhodes, discussed two possible agencies to conduct the next superintendent evaluation which is required by state statute. Research will be done to answer questions raised by Board members at this meeting and this item will be revisited at a future Board of Education meeting.

9.4. 4000 Policy Review

Board members have reviewed the first half of the District's 4000 policies. Formatting, clarifications and potential changes to various policies were discussed.

9.3. 2025-2026 Budget

Associate Superintendent Damon McDonald presented the proposed 2025-2026 budget. He also provided historical information regarding state aid, depreciation, special building fund, QCPUF, total tax requests, and the district's property tax authority

Property Tax Request

- Proposed at \$31,875,768 for 2025-26, an increase of \$1,319,470 from the 2024-25 request of \$30,556,298.
- Although the levy decreases from \$0.9581 to \$0.9490, the total request increases due to higher assessed valuations (\$3,358,978,174 vs. \$3,189,080,131).

Tax Authority

- Current property tax authority stands at \$33,509,279.
- A proposed resolution to access an additional 5% growth could increase authority to \$35,909,859 with a supermajority vote.
- Discussion noted this would not immediately raise taxes but would preserve flexibility.
 - Jo Ann Lundgreen expressed concern about covering necessary expenses in the event of enrollment growth or emergencies.
 - Skip Altig supported the increase as necessary for the district's future.
 - Justin Thompson mentioned seeing both sides and voiced concern about future leadership fully utilizing the expanded authority.
 - Angela Blaesi felt the overall tax ask was already high and additional authority was not needed.
 - Emily Garrick expressed concern about expanding authority without a specific identified need.

Fund Requests

- General Fund – \$31,370,718 (up from \$29,534,859).
- QCPUF – \$505,051 (up from \$263,863).
- Special Building Fund – \$0 (down from \$757,576).
- The Special Building Fund will not be used, as the General Fund's spending authority has already utilized maximum allowable growth.
- Emily Garrick expressed concern about increasing reliance on QCPUF, which falls outside primary levy caps.

Expenditures & Revenues

- Total disbursements and transfers budgeted at \$57,587,507 (a 1.0% decrease from \$58,167,202). This includes a shift from Necessary Cash Reserves to Disbursements.
- Salaries and benefits projected to rise by approximately \$1,850,000.
- State and federal revenues projected to decline by 3.5%, including a drop in TEEOSA aid from \$9,360,128 to \$9,115,739.
- Jo Ann Lundgreen noted differences in state funding between NPPS and comparable districts and Dr. McDonald shared some reasons for such.

Transfers

- Cindy O'Connor, though absent, submitted a question regarding depreciation transfers.
- A transfer of \$140,000 was made from the Depreciation Fund to the General Fund.
- Dr. McDonald and Dr. Rhodes explained that transfers help avoid the use of a line of credit and ensure a positive starting balance.

- Angela Blaesi and Emily Garrick acknowledged the rationale but expressed concern that transfers had not been formally communicated or approved, given that prior budgets reflected depreciation funds set aside for future projects.

Board Dialogue

- Possible long-term cost-saving measures, including consolidation of elementary schools, were discussed if expenses outpace revenues.
- Angela Blaesi suggested seeking public input on whether, in such circumstances, the community would prefer tax increases or school closures.

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%).

Dr. McDonald, Dr. Rhodes and Board members discussed the potential to increase North Platte Public School District's property tax request authority. This resolution would not increase the taxes requested at this time but would open the door for that possibility later. It was noted that the current proposed budget has very little wiggle room if unexpected expenses occur. Moving forward the District's set expenses will continue to rise which could potentially mean the need for cost saving measures such as consolidating elementary schools to lower expenses.

Motion by Skip Altig to adopt a resolution increasing the growth percentage tax request by up to five percent

Motion failed due to lack of a second

Motion by Justin Thompson second by Angela Blaesi to table this item

Yeas: Jo Ann Lundgreen, Emily Garrick, Skip Altig, Angela Blaesi and Justin Thompson

Absent: Cindy O'Connor

11. Adjournment

Motion by Angela Blaesi second by Skip Altig to adjourn this North Platte Public Schools Committee of the Whole meeting at 7:49 p.m.

Yeas: Jo Ann Lundgreen, Emily Garrick, Skip Altig, Angela Blaesi and Justin Thompson

Absent: Cindy O'Connor

President, Emily Garrick

Secretary, Cindy O'Connor

Check Register Summary

North Platte Public School District

Batch Year: 26 Bank: All Date Range: 08/06/2025 - 09/02/2025

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00641438	C	09/02/2025	175765	KRISTIAN FREELAND	320.00
01	00641439	C	09/02/2025	156434	JENNER, JERRY	180.00
01	00641440	C	09/02/2025	148822	JOHNSON, SCOTT	320.00
01	00641441	C	09/02/2025	180874	WILKENING, CLINTON	180.00
01	00641442	C	09/02/2025	14184	HOMETOWN LEASING	7,833.00
01	00641443	C	09/02/2025	12726	HOUCHEN BINDERY LTD	276.00
01	00641444	C	09/02/2025	92401	KRULL, ROCHELLE	144.00
01	00641445	C	09/02/2025	14184	HOMETOWN LEASING	4,141.20
01	00641446	C	09/02/2025	178241	ALTIG, SARA	42.70
01	00641447	C	09/02/2025	10928	COHAGEN TRANSFER AND STORAGE	2,178.00
01	00641448	C	09/02/2025	186368	DAILEY, MEGAN	83.30
01	00641449	C	09/02/2025	189766	EBEL, SHANNON	121.65
01	00641450	C	09/02/2025	193976	GILMORE, AMANDA	40.82
01	00641451	C	09/02/2025	146641	HALL, DALE	4,800.00
01	00641452	C	09/02/2025	164283	MARCIA HENLINE	45.15
01	00641453	C	09/02/2025	168823	MIDWEST CONNECT	1,785.00
01	00641454	C	09/02/2025	172723	HALEY MILTON	57.33
01	00641455	C	09/02/2025	168408	PLATTE VALLEY COUNSELING, LLC	250.00
01	00641456	C	09/02/2025	172596	JENNI PREECE	33.11
01	00641457	C	09/02/2025	194514	RICKETT, MITCHEL	29.45
01	00641458	C	09/02/2025	194506	SHARP, KIMI	16.50
01	00641459	C	09/02/2025	173240	LAURIE STREETER	57.40
01	00641460	C	09/02/2025	172359	ESU #15	225.00
01	00641461	C	09/02/2025	3964	MUSIC IN MOTION	112.00
01	00641462	C	09/02/2025	142441	NCS PEARSON	3,630.00
01	00641463	C	09/02/2025	184551	OVERDRIVE, INC	2,250.00
01	00641464	C	09/02/2025	98868	PEARSON EDUCATION	9,969.30
01	00641465	C	09/02/2025	178942	RIVERSIDE TECHNOLOGIES INC	3,490.00
01	00641466	C	09/02/2025	189618	VALIDATE MEI	225.00
01	00641467	C	09/02/2025	36447	WENGER CORPORATION	8,350.00
01	00641468	C	09/02/2025	183393	ICEV	12,475.00
01	00641469	C	09/02/2025	14184	HOMETOWN LEASING	35,597.76
01	00641470	C	09/02/2025	109355	THE LINCOLN LIBRARY PRESS	677.00
01	00641471	C	09/02/2025	10006	NEBRASKA LIBRARY COMMISSION	5,304.00
01	00641472	C	09/02/2025	184551	OVERDRIVE, INC	2,250.00
01	00641473	C	09/02/2025	14184	HOMETOWN LEASING	4,782.36
01	00641474	C	09/02/2025	14184	HOMETOWN LEASING	1,287.09
01	00641475	C	09/02/2025	14184	HOMETOWN LEASING	4,264.92
01	00641476	C	09/02/2025	20141	WHITETAIL SCREEN PRINT	686.50
01	00641477	C	09/02/2025	184551	OVERDRIVE, INC	500.00
01	00641478	C	09/02/2025	192678	PEPSI BEVERAGES COMPANY	92.40
01	00641479	C	09/02/2025	7374	WAYNE D MUELLER	150.00
01	00641480	C	09/02/2025	192406	ADVENTURE BUS AND CHARTER	8,098.00
01	00641481	C	09/02/2025	78	AL'S LOCK & SAFE	198.17
01	00641482	C	09/02/2025	185078	AUCA CHICAGO LOCKBOX	438.21
01	00641483	C	09/02/2025	7846	BEVERIDGE, INC.	10,225.35
01	00641484	C	09/02/2025	140953	C & J BUS REPAIR, INC.	1,393.77
01	00641485	C	09/02/2025	184217	CHEM-AQUA, INC	379.53
01	00641486	C	09/02/2025	124818	COHAGEN BATTERY	262.98
01	00641487	C	09/02/2025	173720	CONSTRUCTION RENTAL, INC.	930.00
01	00641488	C	09/02/2025	135615	CONTRACT PAPER GROUP, INC.	23,940.00
01	00641489	C	09/02/2025	137103	CORNHUSKER INTERNATIONAL TRUCKS, INC.	989.54
01	00641490	C	09/02/2025	64343	CRESCENT ELECTRIC	2,475.09
01	00641491	C	09/02/2025	188310	CROELL, INC.	902.34
01	00641492	C	09/02/2025	194581	DJ AUTOMOTIVE & TRANSMISSION LLC	129.99
01	00641493	C	09/02/2025	60623	DO IT CENTER	132.57
01	00641494	C	09/02/2025	183296	ECCA CONTROL LLC	650.00
01	00641495	C	09/02/2025	192465	ENGINEERED CONTROLS, INC	198.00
01	00641496	C	09/02/2025	65218	HD SUPPLY	9,636.92
01	00641497	C	09/02/2025	752	HUEBNER SUPPLY COMPANY	269.97
01	00641498	C	09/02/2025	130281	TRACY PANTENBURG	4,353.37
01	00641499	C	09/02/2025	53694	KOHLER TRAILER SALES & SERVICE	335.45

Check Register Summary

North Platte Public School District

Batch Year: 26 Bank: All Date Range: 08/06/2025 - 09/02/2025

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
01	00641500	C	09/02/2025	9989	MEAD LUMBER	45.58
01	00641501	C	09/02/2025	122432	MENARDS	129.74
01	00641502	C	09/02/2025	88048	MIDWEST DOOR & HARDWARE	2,674.00
01	00641503	C	09/02/2025	186481	MILLER, DANIEL	135.00
01	00641504	C	09/02/2025	67849	NEBRASKA DHHS	190.00
01	00641505	C	09/02/2025	1449	PEPSI-COLA BOTTLING CO	796.90
01	00641506	C	09/02/2025	161349	PERFORMANCE TRUCK AND TRAILER	5,594.34
01	00641507	C	09/02/2025	181803	PLATTE VALLEY COMMUNICATION, INC	2,650.85
01	00641508	C	09/02/2025	1481	PLATTE VALLEY FIRE EQUIPMENT	375.25
01	00641509	C	09/02/2025	173541	MARK A. GRUBBS	1,748.28
01	00641510	C	09/02/2025	194298	PYE-BARKER FIRE & SAFETY	20,708.00
01	00641511	C	09/02/2025	163503	QUALITY SOUND & COMMUNICATIONS INC	147.00
01	00641512	C	09/02/2025	131814	RED ARROW	300.00
01	00641513	C	09/02/2025	184756	RUTT'S HEATING AND AIR CONDITIONING INC	3,746.50
01	00641514	C	09/02/2025	131431	SAM'S LAWN SERVICE	795.00
01	00641515	C	09/02/2025	15741	SANDOVAL CONCRETE	7,800.00
01	00641516	C	09/02/2025	6769	SHERWIN-WILLIAMS CO.	3,438.96
01	00641517	C	09/02/2025	1902	SNELL SERVICES INC	2,130.25
01	00641518	C	09/02/2025	194360	SOUTHWEST FARM & AUTO SUPPLY LLC	16.99
01	00641519	C	09/02/2025	54399	T O HAAS TIRE	25.00
01	00641520	C	09/02/2025	184748	TK ELEVATOR CORPORATION	1,540.20
01	00641521	C	09/02/2025	71854	TROYER ENTERPRISES INC	74.36
01	00641522	C	09/02/2025	192252	ALLTEAM SPORTSWEAR	8,000.00
01	00641523	C	09/02/2025	170151	DANIELLE AMAN	74.65
01	00641524	C	09/02/2025	189510	BIRGE, LISA	57.00
01	00641525	C	09/02/2025	3271	FIRST UNITED METHODIST CHURCH	210.00
01	00641526	C	09/02/2025	178519	GOC, KELSIE	41.65
01	00641527	C	09/02/2025	194549	GOENTZEL, BETH	23.45
01	00641528	C	09/02/2025	190306	KOUMA, KAYLEEN	44.66
01	00641529	C	09/02/2025	192597	LEZOTTE, JORDAN	425.60
01	00641530	C	09/02/2025	177679	LIENEMANN, CHERISH	168.70
01	00641531	C	09/02/2025	188158	MESSERSMITH, PEYTON	69.90
01	00641532	C	09/02/2025	8141	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	215.00
01	00641533	C	09/02/2025	175536	PAPILLION LA VISTA SCHOOL DIST	316.90
01	00641534	C	09/02/2025	109908	PSYCH CORP-ORDER SERVICE CENTER	572.05
01	00641535	C	09/02/2025	24384	PRO-ED	2,051.00
01	00641536	C	09/02/2025	194530	STINMAN, ANGELA	59.31
01	00641537	C	09/02/2025	51349	NASB ALICAP	89.00
01	00641538	C	09/02/2025	8141	NCSA (NE COUNCIL OF SCHOOL ADMIN.)	476.00
01	00641539	C	09/02/2025	107859	NORTH PLATTE BULLETIN	36.45
01	00641540	C	09/02/2025	144576	ANDERSON, KELLY	45.29
01	00641541	C	09/02/2025	184039	APPTEGY INC	17,398.76
01	00641542	C	09/02/2025	180246	COMPUTER CABLE CONNECTION INC	182.84
01	00641543	C	09/02/2025	65021	ESU #16	23,752.84
01	00641544	C	09/02/2025	168068	ESU COORDINATING COUNCIL	11,476.00
01	00641545	C	09/02/2025	178608	FILEWAVE (USA) INC	4,869.00
01	00641546	C	09/02/2025	183857	FOUST, REECE	363.34
01	00641547	C	09/02/2025	129437	HINTON'S LOCK & ALARM	2,992.40
01	00641548	C	09/02/2025	172669	JOURNEYED.COM, INC.	4,250.00
01	00641549	C	09/02/2025	162558	ONE CALL CONCEPTS INC	24.13
01	00641550	C	09/02/2025	109908	PSYCH CORP-ORDER SERVICE CENTER	3,630.00
01	00641551	C	09/02/2025	175790	PROTEX CENTRAL INC	635.00
01	00641552	C	09/02/2025	178942	RIVERSIDE TECHNOLOGIES INC	3,490.00
01	00641553	C	09/02/2025	194395	VAHLE, ADDYSON	42.16
01	00641554	C	09/02/2025	28746	YANDAS MUSIC & PRO AUDIO	18,144.35
01	00641555	C	09/02/2025	14184	HOMETOWN LEASING	3,386.88
Total Bank: 01						\$347,868.70

Check Register Summary

North Platte Public School District

Batch Year: 26 Bank: All Date Range: 08/06/2025 - 09/02/2025

Bank	Check	Type	Date	Vendor	Vendor Name	Amount
Total Computer Checks:						\$347,868.70
Total Manual Checks:						\$0.00
Total ACH Checks:						\$0.00
Total Other Checks:						\$0.00
Total Electronic Checks:						\$0.00
Total Computer Voids:						\$0.00
Total Manual Voids:						\$0.00
Total ACH Voids:						\$0.00
Total Other Voids:						\$0.00
Total Electronic Voids:						\$0.00
Grand Total:						\$347,868.70
Number of Checks:						118

Batch Year	Batch	Amount
26	000016	8,253.00
26	000017	4,141.20
26	000018	9,540.41
26	000019	40,726.30
26	000020	43,828.76
26	000021	4,782.36
26	000022	1,287.09
26	000023	4,951.42
26	000024	742.40
26	000025	121,001.45
26	000026	8,000.00
26	000027	4,329.87
26	000028	601.45
26	000029	91,296.11
26	000030	3,386.88
26	000033	1,000.00

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 12 - 12

Dates: 08/01/2026 - 08/30/2026

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
1100 REGULAR INSTRUCTION							
1100 REGULAR INSTRUCTION							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$3,386.88	-\$3,386.88	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$1,911.82	\$0.00	\$23,063.00	-\$24,974.82	0.00
612 COPY COST	\$0.00	\$0.00	\$1,983.60	\$0.00	\$11,974.20	-\$13,957.80	0.00
733 FURNITURE AND FIXTURES	\$0.00	\$0.00	\$35,597.76	\$0.00	\$41,667.21	-\$77,264.97	0.00
1100 REGULAR INSTRUCTION	\$0.00	\$0.00	\$39,493.18	\$0.00	\$80,091.29	-\$119,584.47	0.00
1150 LIMITED ENGLISH PROFICIENCY PROGRAM							
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$225.00	\$0.00	\$0.00	-\$225.00	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$225.00	\$0.00	\$450.00	-\$675.00	0.00
1150 LIMITED ENGLISH PROFICIENCY PROGRAM	\$0.00	\$0.00	\$450.00	\$0.00	\$450.00	-\$900.00	0.00
1160 POVERTY PROGRAM							
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$564.38	\$0.00	\$3,100.00	-\$3,664.38	0.00
612 COPY COST	\$0.00	\$0.00	\$1,640.03	\$0.00	\$0.00	-\$1,640.03	0.00
733 FURNITURE AND FIXTURES	\$0.00	\$0.00	\$0.00	\$0.00	\$4,264.92	-\$4,264.92	0.00
1160 POVERTY PROGRAM	\$0.00	\$0.00	\$2,204.41	\$0.00	\$7,364.92	-\$9,569.33	0.00
1190 PRE SCHOOL PROGRAM							
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$145.18	-\$145.18	0.00
1190 PRE SCHOOL PROGRAM	\$0.00	\$0.00	\$0.00	\$0.00	\$145.18	-\$145.18	0.00
1100 REGULAR INSTRUCTION	\$0.00	\$0.00	\$42,147.59	\$0.00	\$88,051.39	-\$130,198.98	0.00
1200 SPECIAL EDUCATION							
1200 SPECIAL EDUCATION - NON REIMB							
352 OTHER TECHNICAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$183.00	-\$183.00	0.00
612 COPY COST	\$0.00	\$0.00	\$133.09	\$0.00	\$0.00	-\$133.09	0.00
1200 SPECIAL EDUCATION - NON REIMB	\$0.00	\$0.00	\$133.09	\$0.00	\$183.00	-\$316.09	0.00
1210 PROGRAM DIRECTOR							
810 DUES AND FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$215.00	-\$215.00	0.00
1210 PROGRAM DIRECTOR	\$0.00	\$0.00	\$0.00	\$0.00	\$215.00	-\$215.00	0.00
1220 RESOURCE PROGRAMS							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$316.90	-\$316.90	0.00
890 MISCELLANEOUS EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,206.00	-\$1,206.00	0.00
1220 RESOURCE PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,522.90	-\$1,522.90	0.00
1230 CONTRACTED PROGRAMS							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$7,125.00	\$0.00	\$0.00	-\$7,125.00	0.00
1230 CONTRACTED PROGRAMS	\$0.00	\$0.00	\$7,125.00	\$0.00	\$0.00	-\$7,125.00	0.00
1291 SPED AGE 3-5							
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$202.07	-\$202.07	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$210.00	-\$210.00	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$2,051.00	\$0.00	\$2,051.00	-\$4,102.00	0.00
1291 SPED AGE 3-5	\$0.00	\$0.00	\$2,051.00	\$0.00	\$2,463.07	-\$4,514.07	0.00
1200 SPECIAL EDUCATION	\$0.00	\$0.00	\$9,309.09	\$0.00	\$4,383.97	-\$13,693.06	0.00

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 12 - 12

Dates: 08/01/2026 - 08/30/2026

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2100 PUPIL SUPPORT							
2130 HEALTH SERVICES							
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$620.43	\$0.00	\$40.82	-\$661.25	0.00
2130 HEALTH SERVICES	\$0.00	\$0.00	\$620.43	\$0.00	\$40.82	-\$661.25	0.00
2141 PSYCHOLOGIST							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$4,160.00	\$0.00	\$0.00	-\$4,160.00	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$572.05	\$0.00	\$572.05	-\$1,144.10	0.00
2141 PSYCHOLOGIST	\$0.00	\$0.00	\$4,732.05	\$0.00	\$572.05	-\$5,304.10	0.00
2152 SPEECH PATH							
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$425.60	-\$425.60	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$3,720.00	\$0.00	\$0.00	-\$3,720.00	0.00
2152 SPEECH PATH	\$0.00	\$0.00	\$3,720.00	\$0.00	\$425.60	-\$4,145.60	0.00
2161 OCCUPATIONAL THERAPY							
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$111.55	-\$111.55	0.00
2161 OCCUPATIONAL THERAPY	\$0.00	\$0.00	\$0.00	\$0.00	\$111.55	-\$111.55	0.00
2100 PUPIL SUPPORT	\$0.00	\$0.00	\$9,072.48	\$0.00	\$1,150.02	-\$10,222.50	0.00
2200 STAFF SUPPORT							
2211 SCHOOL IMPROVEMENT							
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$33.11	-\$33.11	0.00
2211 SCHOOL IMPROVEMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$33.11	-\$33.11	0.00
2214 IMPLEMENTATION OF STANDARDS							
735 TECHNOLOGY SOFTWARE	\$0.00	\$0.00	\$10,484.97	\$0.00	\$10,610.00	-\$21,094.97	0.00
2214 IMPLEMENTATION OF STANDARDS	\$0.00	\$0.00	\$10,484.97	\$0.00	\$10,610.00	-\$21,094.97	0.00
2220 MEDIA LIBRARY							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$2,250.00	\$0.00	\$2,250.00	-\$4,500.00	0.00
640 BOOKS/PERIODICALS	\$0.00	\$0.00	\$899.86	\$0.00	\$500.00	-\$1,399.86	0.00
734 TECHNOLOGY HARDWARE	\$0.00	\$0.00	\$14,479.04	\$0.00	\$8,231.00	-\$22,710.04	0.00
2220 MEDIA LIBRARY	\$0.00	\$0.00	\$17,628.90	\$0.00	\$10,981.00	-\$28,609.90	0.00
2200 STAFF SUPPORT	\$0.00	\$0.00	\$28,113.87	\$0.00	\$21,624.11	-\$49,737.98	0.00
2300 GENERAL ADMINISTRATION							
2310 BOARD OF EDUCATION							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$89.00	-\$89.00	0.00
2310 BOARD OF EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$89.00	-\$89.00	0.00
2320 SUPERINTENDENT							
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$287.45	-\$287.45	0.00
2320 SUPERINTENDENT	\$0.00	\$0.00	\$0.00	\$0.00	\$287.45	-\$287.45	0.00
2300 GENERAL ADMINISTRATION	\$0.00	\$0.00	\$0.00	\$0.00	\$376.45	-\$376.45	0.00

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 12 - 12

Dates: 08/01/2026 - 08/30/2026

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2400 SCHOOL ADMINISTRATION							
2410 OFFICE OF THE PRINCIPAL							
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$399.00	\$0.00	\$0.00	-\$399.00	0.00
890 MISCELLANEOUR EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$144.00	-\$144.00	0.00
2410 OFFICE OF THE PRINCIPAL	\$0.00	\$0.00	\$399.00	\$0.00	\$144.00	-\$543.00	0.00
2490 ACTIVITIES OFFICES							
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$57.40	-\$57.40	0.00
2490 ACTIVITIES OFFICES	\$0.00	\$0.00	\$0.00	\$0.00	\$57.40	-\$57.40	0.00
2400 SCHOOL ADMINISTRATION	\$0.00	\$0.00	\$399.00	\$0.00	\$201.40	-\$600.40	0.00
2500 BUSINESS SUPPORT							
2510 BUSINESS SERVICES							
382 DISTANCE EDUCATION ONLY	\$0.00	\$0.00	\$3,079.29	\$0.00	\$0.00	-\$3,079.29	0.00
531 POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$1,785.00	-\$1,785.00	0.00
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$225.00	-\$225.00	0.00
2510 BUSINESS SERVICES	\$0.00	\$0.00	\$3,079.29	\$0.00	\$2,010.00	-\$5,089.29	0.00
2580 TECHNOLOGY SERVICES							
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$450.79	-\$450.79	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$1,252.84	\$0.00	\$3,952.37	-\$5,205.21	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$415.35	\$0.00	\$182.84	-\$598.19	0.00
733 FURNITURE AND FIXTURES	\$0.00	\$0.00	\$3,333.26	\$0.00	\$18,144.35	-\$21,477.61	0.00
735 TECHNOLOGY SOFTWARE	\$0.00	\$0.00	\$68,569.76	\$0.00	\$62,473.76	-\$131,043.52	0.00
2580 TECHNOLOGY SERVICES	\$0.00	\$0.00	\$73,571.21	\$0.00	\$85,204.11	-\$158,775.32	0.00
2500 BUSINESS SUPPORT	\$0.00	\$0.00	\$76,650.50	\$0.00	\$87,214.11	-\$163,864.61	0.00

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 12 - 12

Dates: 08/01/2026 - 08/30/2026

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
2600 OPERATIONS/MAINTENANCE							
2610 PLANT OPERATIONS							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$1,427.03	-\$1,427.03	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$10,470.00	\$0.00	\$6,084.41	-\$16,554.41	0.00
733 FURNITURE AND FIXTURES	\$0.00	\$0.00	\$894.14	\$0.00	\$2,229.67	-\$3,123.81	0.00
2610 PLANT OPERATIONS	\$0.00	\$0.00	\$11,364.14	\$0.00	\$9,741.11	-\$21,105.25	0.00
2620 MAINTENANCE							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$15,372.30	\$0.00	\$27,231.46	-\$42,603.76	0.00
442 RENTALS	\$0.00	\$0.00	\$0.00	\$0.00	\$507.43	-\$507.43	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$1,380.24	\$0.00	\$7,530.94	-\$8,911.18	0.00
720 BUILDINGS/CONSTRUCTIONS	\$0.00	\$0.00	\$27,230.35	\$0.00	\$11,127.69	-\$38,358.04	0.00
2620 MAINTENANCE	\$0.00	\$0.00	\$43,982.89	\$0.00	\$46,397.52	-\$90,380.41	0.00
2630 GROUNDS							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$795.00	-\$795.00	0.00
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$309.13	-\$309.13	0.00
2630 GROUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$1,104.13	-\$1,104.13	0.00
2640 WAREHOUSE MAINTENANCE							
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$23,940.00	-\$23,940.00	0.00
2640 WAREHOUSE MAINTENANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$23,940.00	-\$23,940.00	0.00
2650 LARGE PROJECTS							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$3,016.72	\$0.00	\$0.00	-\$3,016.72	0.00
2650 LARGE PROJECTS	\$0.00	\$0.00	\$3,016.72	\$0.00	\$0.00	-\$3,016.72	0.00
2660 SAFETY AND SECURITY							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$635.00	\$0.00	\$635.00	-\$1,270.00	0.00
2660 SAFETY AND SECURITY	\$0.00	\$0.00	\$635.00	\$0.00	\$635.00	-\$1,270.00	0.00
2600 OPERATIONS/MAINTENANCE	\$0.00	\$0.00	\$58,998.75	\$0.00	\$81,817.76	-\$140,816.51	0.00
2700 TRANSPORTATION							
2710 VEHICLE OPERATIONS							
352 OTHER TECHNICAL SERVICES	\$0.00	\$0.00	\$21,818.54	\$0.00	\$5,894.34	-\$27,712.88	0.00
440 RENTALS; BUILDING, LAND, VEHICLES	\$0.00	\$0.00	\$12,719.00	\$0.00	\$8,098.00	-\$20,817.00	0.00
490 OTHER PURCHASED PROPERTY	\$0.00	\$0.00	\$1,393.77	\$0.00	\$2,566.30	-\$3,960.07	0.00
890 MISCELLANEOUS EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$135.00	-\$135.00	0.00
2710 VEHICLE OPERATIONS	\$0.00	\$0.00	\$35,931.31	\$0.00	\$16,693.64	-\$52,624.95	0.00
2700 TRANSPORTATION	\$0.00	\$0.00	\$35,931.31	\$0.00	\$16,693.64	-\$52,624.95	0.00
3300 COMMUNITY SERVICE							
3300 KIDS CLUB							
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$530.17	-\$530.17	0.00
3300 KIDS CLUB	\$0.00	\$0.00	\$0.00	\$0.00	\$530.17	-\$530.17	0.00
3300 COMMUNITY SERVICE	\$0.00	\$0.00	\$0.00	\$0.00	\$530.17	-\$530.17	0.00

Expenditure Summary

BOARD REPORT ON 1100 MAJOR PROGRAM

North Platte Public School District

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 12 - 12

Dates: 08/01/2026 - 08/30/2026

Account Account Description	Original Budget	Adjusted Budget	YTD Encumbrance	Period Expended	YTD Expended	Available Balance	Percent
3500 STATE CATEGORICAL PROGRAMS							
3541 SIXPENCE-EARLY CHILDHOOD ENDOWMENT							
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$83.30	-\$83.30	0.00
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	-\$250.00	0.00
3541 SIXPENCE-EARLY CHILDHOOD ENDOWMENT	\$0.00	\$0.00	\$0.00	\$0.00	\$333.30	-\$333.30	0.00
3551 CTE							
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$22,133.75	\$0.00	\$0.00	-\$22,133.75	0.00
3551 CTE	\$0.00	\$0.00	\$22,133.75	\$0.00	\$0.00	-\$22,133.75	0.00
3500 STATE CATEGORICAL PROGRAMS	\$0.00	\$0.00	\$22,133.75	\$0.00	\$333.30	-\$22,467.05	0.00
6300 ESSA-TITLE II							
6310 TITLE II-ESSA							
340 OTHER PROFESSIONAL SERVICES	\$0.00	\$0.00	\$88,945.00	\$0.00	\$0.00	-\$88,945.00	0.00
6310 TITLE II-ESSA	\$0.00	\$0.00	\$88,945.00	\$0.00	\$0.00	-\$88,945.00	0.00
6300 ESSA-TITLE II	\$0.00	\$0.00	\$88,945.00	\$0.00	\$0.00	-\$88,945.00	0.00
6400 IDEA							
6416 PLANNING REGION							
580 TRAVEL:MEAL,HOTEL,RENTAL	\$0.00	\$0.00	\$0.00	\$0.00	\$57.00	-\$57.00	0.00
6416 PLANNING REGION	\$0.00	\$0.00	\$0.00	\$0.00	\$57.00	-\$57.00	0.00
6400 IDEA	\$0.00	\$0.00	\$0.00	\$0.00	\$57.00	-\$57.00	0.00
6700 CARL PERKINS FUNDS							
6700 CARL PERKINS							
610 GENERAL SUPPLIES	\$0.00	\$0.00	\$23,064.65	\$0.00	\$2,150.00	-\$25,214.65	0.00
733 FURNITURE AND FIXTURES	\$0.00	\$0.00	\$17,252.00	\$0.00	\$0.00	-\$17,252.00	0.00
6700 CARL PERKINS	\$0.00	\$0.00	\$40,316.65	\$0.00	\$2,150.00	-\$42,466.65	0.00
6700 CARL PERKINS FUNDS	\$0.00	\$0.00	\$40,316.65	\$0.00	\$2,150.00	-\$42,466.65	0.00
6900 FEDERAL SERV-CATEGORICAL							
6990 OTHER FEDERAL PROGRAMS							
333 MILEAGE STAFF	\$0.00	\$0.00	\$0.00	\$0.00	\$168.70	-\$168.70	0.00
6990 OTHER FEDERAL PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00	\$168.70	-\$168.70	0.00
6900 FEDERAL SERV-CATEGORICAL	\$0.00	\$0.00	\$0.00	\$0.00	\$168.70	-\$168.70	0.00
01 GENERAL FUND	\$0.00	\$0.00	\$412,017.99	\$0.00	\$304,752.02	-\$716,770.01	0.00

Report Description: BOARD REPORT

Account Year: 26

Account Periods: 12 - 12

Dates: 08/01/2026 - 08/30/2026

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Selection Criteria

Account Year	26
Account Period Range	12 - 12
Accounts	All Accounts
Report ID	107140
Report Title	BOARD REPORT ON 1100 MAJOR PROGRAM
Report Description	BOARD REPORT
Role ID	SYS

Report Specification Sort / Totals

FUND	Sequence: 1	Heading: N	Total: Y	Page Break: N
MAJOR PROG	Sequence: 2	Heading: Y	Total: Y	Page Break: N
PROGRAM	Sequence: 3	Heading: Y	Total: Y	Page Break: N
OBJECT	Sequence: 4	Heading: N	Total: Y	Page Break: N

Display Options

Show Zero Accounts	No
Summary/Detail	Summary

Report Specification Selection Ranges

OBJECT	100 - 999
FUND	01 - 01



NORTH PLATTE PUBLIC SCHOOLS

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SERVICE | PRIDE | COLLABORATION | GRIT

Monthly Financial Report

September 8, 2025

North Platte Public Schools



	Enrollment Comparison		Percent Change
	September 2024	9/4/2025	
KDG	244	236	-3.3%
1	286	258	-9.8%
2	277	269	-2.9%
3	250	281	12.4%
4	246	253	2.8%
5	247	247	0.0%
6	263	249	-5.3%
7	240	259	7.9%
8	273	244	-10.6%
9	270	274	1.5%
10	304	275	-9.5%
11	283	302	6.7%
12	288	282	-2.1%
Total	3,471	3,429	-1.2%

	Grade		Enrollment Comparison			Building	Capacity
			September 2024	9/4/2025	Percent Change		
NPHS	9-12	001	1,145	1,133	-1.0%	1600	467
Adams	7-8	002	513	503	-1.9%	750	247
Madison	6	004	263	249	-5.3%	320	71
Cody	K-5	005	218	205	-6.0%	276	71
Jefferson	K-5	006	289	296	2.4%	414	118
Lincoln	K-5	007	283	268	-5.3%	414	146
Washington	K-5	009	201	214	6.5%	276	62
McDonald	K-5	010	242	239	-1.2%	276	37
Eisenhower	K-5	011	204	209	2.5%	276	67
Lake Maloney	K-5	016	113	113	0.0%	138	25
Total			3,471	3,429	-1.2%	4740	1,311

Preschool

Buffalo	003	105	128			276	148
		105	132	25.7%		276	

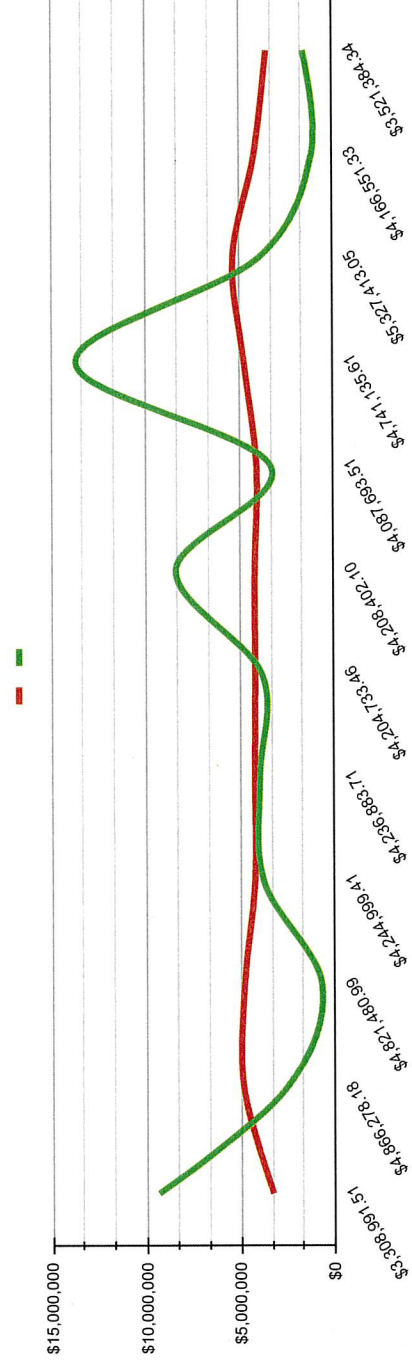
9-12	1,145	1,133	(12)		
6-8	776	752	(24)		
K-5	1,550	1,544	(6)		
PK	105	132	27		
TOTAL	3,576	3,561	(15)	5016	1455

NORTH PLATTE PUBLIC SCHOOLS

2024-25	Receipts	Expenditures	Budgeted	% of Budget	Monthly	% of Budget to Date	Payroll	Payables
Begin Balance	(\$4,371,237.05)	\$145,051.75	\$52,828,208.00		100.000%			
September	\$9,385,460.80	\$3,308,991.51	\$49,519,216.49	0.93736	6.264%	6.264%	\$1,885,241.45	\$1,423,750.06
October	\$2,613,688.33	\$4,866,278.18	\$44,652,938.31	0.84525	9.212%	15.475%	\$1,997,584.53	\$2,868,693.65
November	\$667,830.37	\$4,821,480.99	\$39,831,457.32	0.75398	9.127%	24.602%	\$2,003,307.80	\$2,818,173.19
December	\$3,767,829.33	\$4,244,999.41	\$17,241,750.09	0.67363	8.035%	32.637%	\$1,904,009.25	\$2,340,990.16
January	\$3,966,444.90	\$4,236,883.71	\$21,478,633.80	0.59342	8.020%	40.658%	\$1,995,442.96	\$2,241,440.75
February	\$3,843,171.30	\$4,204,733.48	\$25,683,367.26	0.51383	7.959%	48.617%	\$1,958,910.22	\$2,245,823.24
March	\$8,413,976.02	\$4,208,402.10	\$29,891,769.36	0.43417	7.966%	56.563%	\$1,889,979.02	\$2,318,423.08
April	\$3,320,808.00	\$4,087,693.51	\$33,979,462.87	0.35679	7.738%	64.321%	\$1,883,669.74	\$2,204,023.77
May	\$13,672,576.99	\$4,741,135.61	\$38,720,598.48	0.26705	8.975%	73.295%	\$1,965,858.97	\$2,775,276.64
June	\$3,972,469.57	\$6,327,413.05	\$44,048,011.53	0.16620	10.084%	83.380%	\$1,917,002.56	\$3,410,410.49
July	\$1,093,449.21	\$4,166,551.33	\$48,214,562.86	0.08733	7.887%	91.267%	\$1,822,874.55	\$2,343,676.78
August	\$1,547,249.53	\$3,521,384.34	\$51,735,947.20	0.02068	6.666%	97.932%	\$1,725,326.85	\$1,796,057.49
						Monthly Avg.	\$1,912,433.99	\$2,398,894.94

Totals	\$51,893,617.30	\$51,880,998.95			97.932%	% under		
Average	\$4,688,737.86	\$4,311,328.93						
Cash on Hand	\$12,618.35							
Projected								
Excess								
Borrowed	\$3,000,000.00							
Paid	\$3,000,000.00							
Total	\$0.00							
Interest/Fees	\$24,805.55							

Cash Flow Chart



Legend	Green = Receipts	Red = Expenditures
---------------	-------------------------	---------------------------

NORTH PLATTE PUBLIC SCHOOLS					
CASH FLOW REPORT (August 2025)					
Fund	Cash Flow Beginning Cash	Cash Flow Revenues	Cash Flow Expenses	Cash Flow Ending Cash	
Depreciation	\$3,439,177.45	\$16,214.01	\$660,874.25	\$2,794,517.21	\$660,000 transferred back to the General Fund
Employee Benefit	\$49,875.44	\$0.00	\$989.96	\$48,885.48	
Activity Fund	\$1,334,624.17	\$94,753.98	\$78,864.78	\$1,350,513.37	
School Lunch	\$1,077,064.09	\$53,551.12	\$50,518.63	\$1,080,096.58	
Bond	\$28,209.24	\$5.47	\$0.00	\$28,214.71	
Special Building	\$378,647.41	\$14,534.80	\$236,114.00	\$157,068.21	WeatherCraft Roof Repairs for 24/25
QCPUF	\$461,203.85	\$5,089.90	\$23,006.95	\$443,286.80	
Cooperative Fund	\$16,642.99	\$2,000.00	\$0.00	\$18,642.99	
Total	\$6,785,444.64	\$186,149.28	\$1,050,368.57	\$5,921,225.35	

Enterprise Account-Nebraska Land

	Beginning Balance	Deposits	Disbursements	Ending Balance
Bank Balance	8,827,332.19	1,073,399.31	(4,055,750.54)	5,844,980.96
				-
				-
O/S Checks -Prior	(55,169.64)		55,169.64	-
O/S Checks -current			(\$571,172.51)	(571,172.51)
PAYROLL wires				-
				-
				-
				-
				-
				-
				-
Returned deposit item on Sept. statement not G	35.00			35.00
				-
Deposit on GL not on Statement				-
Deposit on Statement not GL				-
deposit correction on statement		(0.50)	0.50	-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	8,772,197.55	1,073,398.81	(4,571,752.91)	5,273,843.45
Cross Footing				-
Book Balance	8,772,197.55	1,073,398.81	(4,571,752.91)	5,273,843.45

1	General Fund	1,986,752.91	887,249.53	(3,521,384.34)	(647,381.90)
2	Depreciation	3,439,177.45	16,214.01	(660,874.25)	2,794,517.21
3	Employee Benefit	49,875.44	-	(989.96)	48,885.48
5	Activity	1,334,624.17	94,753.98	(78,864.78)	1,350,513.37
6	Nutrition	1,077,064.09	53,551.12	(50,518.63)	1,080,096.58
7	Bond	28,209.24	5.47		28,214.71
8	Building	378,647.41	14,534.80	(236,114.00)	157,068.21
9	QCPUF	461,203.85	5,089.90	(23,006.95)	443,286.80
10	Cooperating	16,642.99	2,000.00	-	18,642.99
	TOTAL	8,772,197.55	1,073,398.81	(4,571,752.91)	5,273,843.45

1. Tax Authority

- **What it means:** The legal ability of a school district to raise revenue through property taxes.
 - **In Nebraska:** Districts' taxing power is limited by state law. They cannot freely set whatever property tax rate they want. Instead, their maximum allowable property tax request is tied to formulas, levy limits, and voter approvals.
 - **Why it matters:** It defines how much local revenue a district can collect to fund its budget.
-

2. Spending Authority

- **What it means:** The maximum amount a school district is allowed to spend in a given year.
 - **In Nebraska:** Spending authority is determined by the **Nebraska School Finance and Tax Equity Act (TEEOSA)** and Department of Education rules. It is based on prior year expenditures plus growth allowances (like enrollment increases or inflation adjustments).
 - **Why it matters:** Even if a district has cash reserves or could raise more taxes, it cannot legally spend above its spending authority without special approval (like a board resolution or voter override).
-

3. Budget Authority

- **What it means:** The total ceiling on a district's budget, combining **spending authority, cash reserves, and state/federal/local revenues**.
 - **In Nebraska:** Each year, districts file an official **budget document** with the Nebraska Auditor of Public Accounts. The budget authority reflects both what they are allowed to spend and how much they are authorized to raise through taxes and other sources.
 - **Why it matters:** It's the comprehensive limit on both expenditures and planned revenues — the number that must balance (total resources = total needs).
-

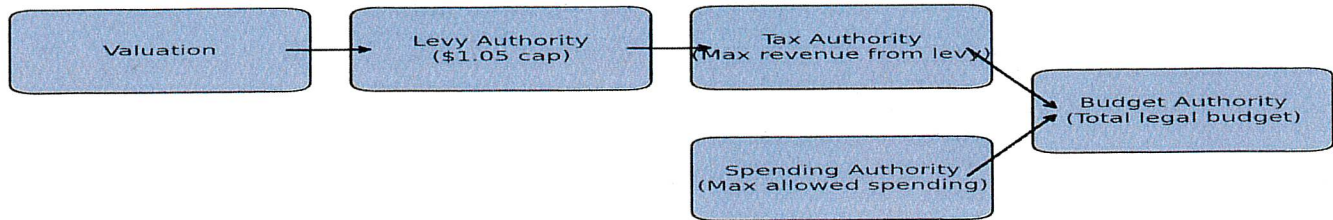
4. Levy Authority

- **What it means:** The maximum property tax rate (levy) that a school district can impose per \$100 of property valuation.
 - **In Nebraska:** The general fund levy limit is **\$1.05 per \$100 of assessed valuation**, unless voters approve more. There are also separate levy limits for building funds, bond payments, and special levies.
 - **Why it matters:** Even if a district's budget calls for more revenue, they cannot exceed levy limits without voter approval — so it acts as a cap on the local property tax rate.
-

CONCLUSION:

- **Levy Authority** caps the property tax rate.
 - **Tax Authority** determines the actual dollars that can be collected within that levy.
 - **Spending Authority** caps how much of those dollars (and other revenues) can be spent.
 - **Budget Authority** is the overall legal limit that ties it all together in the district's annual budget filing.
-

Nebraska Public Schools - How Authorities Interact



Example: North Platte Public Schools: Key Figures (FY 2023–2024)

- **Adjusted Property Valuation:** \$2,936,083,545
 - **General Fund Levy Rate:** \$0.994952 per \$100 of valuation
 - **Special Building Fund Levy:** \$0.025809
 - **Capital Purpose Levy:** \$0.034738
 - **Total Tax Rate** (excluding bond-related levies): **\$1.055499 per \$100**
 - **Total Revenue Generated** (General Fund + others): approximately **\$30,990,354**
-

Step-by-Step with Numbers

1. Valuation → Levy Authority

- **Valuation base:** \$2.936 billion.
- **Statutory cap** on the general fund levy is \$1.05 per \$100 of valuation. NPPS leverages nearly that maximum—just under cap.

2. Levy Authority → Tax Authority

- Levy of **\$0.994952** yields:
 $0.994952 \times 100 \div 100 \times \$2.936 \text{ billion} \approx \29.2 million
- The additional building and capital levies bring the total to roughly **\$30.99 million**.

3. Tax Authority → Budget Authority

- That **\$30.99 million** defines the district's maximum available revenue from local property taxes—forming a core part of the **budget authority**, which also includes state aid and other sources.

4. Spending Authority

- This is set based on prior year expenditures, adjusted for enrollment or inflation. While I don't have the exact FY 2024–25 spending authority number, it must stay within or equal to the combined projected revenues (including that roughly \$31M from local taxes) unless an override or expanded authority is approved.



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McDonald	K-5	010	242	239	-1.2%	276	37
Eisenhower	K-5	011	204	209	2.5%	276	67
Lake Maloney	K-5	016	113	113	0.0%	138	25
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Buffalo	003	105	128			276	148
		105	132	25.7%		276	

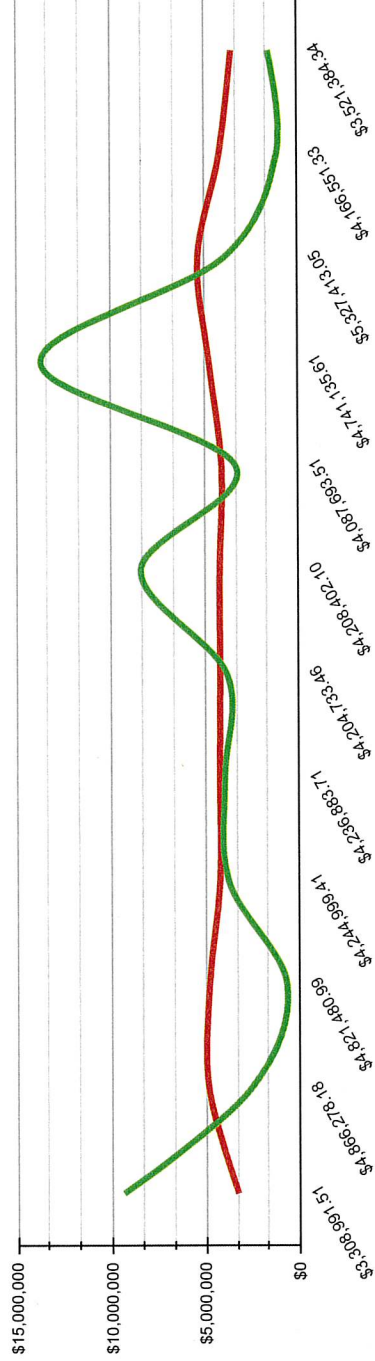
9-12	1,145	1,133	(12)		
6-8	776	752	(24)		
K-5	1,550	1,544	(6)		
PK	105	132	27		
TOTAL	3,576	3,561	(15)	5016	1455

NORTH PLATTE PUBLIC SCHOOLS									
2024-25	Receipts	Expenditures	Budgeted	% of Budget	Monthly	% of Budget to Date	Payroll	Payables	
Beg. Balance	\$4,371,237.05)	\$145,051.75	\$52,828,208.00		100.000%				
September	\$9,385,460.80	\$3,308,991.51	\$49,519,216.49	0.93736	6.264%	6.264%	\$1,885,241.45	\$1,423,750.06	
October	\$2,613,588.33	\$4,866,278.18	\$8,175,269.69	\$44,652,938.31	0.84525	9.212%	\$1,937,584.53	\$2,868,693.65	
November	\$667,829.37	\$4,821,480.99	\$12,996,750.68	\$39,831,457.32	0.75398	24.602%	\$2,003,307.80	\$2,818,173.19	
December	\$3,767,829.33	\$4,244,999.41	\$17,241,750.09	\$35,586,457.91	0.67363	32.637%	\$1,904,009.25	\$2,340,990.16	
January	\$3,966,444.90	\$4,236,883.71	\$21,478,633.80	\$31,349,574.20	0.59342	8.020%	\$1,995,442.96	\$2,241,440.75	
February	\$3,843,471.30	\$4,204,733.46	\$25,683,367.26	\$27,144,840.74	0.51383	7.959%	\$1,956,910.22	\$2,245,823.24	
March	\$8,413,976.02	\$4,208,402.10	\$29,891,769.36	\$22,936,438.64	0.43417	7.966%	\$1,889,979.02	\$2,318,423.08	
April	\$3,420,808.00	\$4,087,693.51	\$33,979,462.87	\$18,848,745.13	0.36679	7.738%	\$1,863,669.74	\$2,204,023.77	
May	\$13,672,576.99	\$4,741,135.61	\$38,720,598.48	\$14,107,609.52	0.26705	8.975%	\$1,965,858.97	\$2,775,276.64	
June	\$3,972,469.57	\$5,327,413.05	\$44,048,011.53	\$8,780,196.47	0.16620	10.884%	\$1,917,002.56	\$3,410,410.49	
July	\$1,093,449.21	\$4,166,551.33	\$48,214,562.86	\$4,613,645.14	0.08733	7.087%	\$1,822,874.55	\$2,343,676.78	
August	\$1,547,249.53	\$3,521,384.34	\$51,735,947.20	\$1,092,260.80	0.02068	6.666%	\$1,725,328.85	\$1,796,057.49	
							Monthly Avg.	\$1,912,433.99	\$2,398,894.94

2024-25		Receipts	Expenditures	Budgeted	% of Budget	Monthly	% of Budget to Date	Payroll	Payables
Begin. Balance	(\$4,371,237.05)		\$145,051.75	\$52,828,208.00		100.000%			
September	\$9,385,460.80			\$49,519,216.49	0.93736	6.264%	6.264%	\$1,885,241.45	\$1,423,750.06
October	\$2,613,588.33		\$4,866,278.18	\$44,652,938.31	0.84525	9.212%	15.475%	\$1,997,584.53	\$2,868,693.65
November	\$667,830.37		\$4,821,480.99	\$12,996,750.68	0.75398	9.127%	24.602%	\$2,003,307.80	\$2,818,173.19
December	\$3,677,629.33		\$4,224,999.41	\$17,241,750.09	0.35586	8.035%	32.637%	\$1,904,009.25	\$2,340,990.16
January	\$3,966,444.90		\$4,236,883.71	\$21,478,633.80	0.31349	8.020%	40.658%	\$1,955,442.96	\$2,241,440.75
February	\$3,843,976.30		\$4,204,733.46	\$25,683,367.26	0.22936	7.959%	48.617%	\$1,958,910.22	\$2,245,823.24
March	\$8,413,171.02		\$29,891,769.36	\$22,936,438.64	0.43417	7.966%	56.583%	\$1,899,979.02	\$2,318,423.08
April	\$3,320,808.00		\$4,087,893.51	\$33,979,462.87	0.35679	7.738%	64.321%	\$1,883,669.74	\$2,204,023.77
May	\$13,672,576.98		\$4,741,135.61	\$38,720,598.48	0.26705	8.975%	73.295%	\$1,965,858.97	\$2,775,276.64
June	\$3,972,469.57		\$5,327,413.05	\$44,048,011.53	0.16620	10.084%	83.380%	\$1,917,002.56	\$3,410,410.49
July	\$1,093,449.21		\$4,166,551.33	\$48,214,562.86	0.08733	7.887%	91.267%	\$1,822,874.55	\$2,343,676.78
August	\$1,547,249.53		\$3,521,384.34	\$51,735,947.20	0.02068	6.666%	97.932%	\$1,725,328.85	\$1,796,057.49
							Monthly Avg.	\$1,912,433.99	\$2,398,894.94

Totals	\$51,893,617.30	\$51,880,998.95
Average	\$4,688,737.86	\$4,311,328.93
Cash on Hand	\$12,618.35	
Projected		\$51,880,998.95
Excess		\$947,209.05
Borrowed	\$3,000,000.00	
Paid	\$3,000,000.00	
Total	\$0.00	
Interest/Fees	\$24,805.55	

100



Legend

Green = Receipts	Red = Expenditures
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NORTH PLATTE PUBLIC SCHOOLS					
CASH FLOW REPORT (August 2025)					
Fund	Cash Flow Beginning Cash	Cash Flow Revenues	Cash Flow Expenses	Cash Flow Ending Cash	
Depreciation	\$3,439,177.45	\$16,214.01	\$660,874.25	\$2,794,517.21	\$660,000 transferred back to the General Fund
Employee Benefit	\$49,875.44	\$0.00	\$989.96	\$48,885.48	
Activity Fund	\$1,334,624.17	\$94,753.98	\$78,864.78	\$1,350,513.37	
School Lunch	\$1,077,064.09	\$53,551.12	\$50,518.63	\$1,080,096.58	
Bond	\$28,209.24	\$5.47	\$0.00	\$28,214.71	
Special Building	\$378,647.41	\$14,534.80	\$236,114.00	\$157,068.21	WeatherCraft Roof Repairs for 24/25
QCPUF	\$461,203.85	\$5,089.90	\$23,006.95	\$443,286.80	
Cooperative Fund	\$16,642.99	\$2,000.00	\$0.00	\$18,642.99	
Total	\$6,785,444.64	\$186,149.28	\$1,050,368.57	\$5,921,225.35	

Enterprise Account-Nebraska Land

	Beginning Balance	Deposits	Disbursements	Ending Balance
Bank Balance	8,827,332.19	1,073,399.31	(4,055,750.54)	5,844,980.96
				-
				-
O/S Checks -Prior	(55,169.64)		55,169.64	-
O/S Checks -current			(\$571,172.51)	(571,172.51)
PAYROLL wires				-
				-
				-
				-
				-
				-
				-
Returned deposit item on Sept. statement not G	35.00			35.00
				-
Deposit on GL not on Statement				-
Deposit on Statement not GL				-
deposit correction on statement		(0.50)	0.50	-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total	8,772,197.55	1,073,398.81	(4,571,752.91)	5,273,843.45
Cross Footing				-
Book Balance	8,772,197.55	1,073,398.81	(4,571,752.91)	5,273,843.45

1	General Fund	1,986,752.91	887,249.53	(3,521,384.34)	(647,381.90)
2	Depreciation	3,439,177.45	16,214.01	(660,874.25)	2,794,517.21
3	Employee Benefit	49,875.44	-	(989.96)	48,885.48
5	Activity	1,334,624.17	94,753.98	(78,864.78)	1,350,513.37
6	Nutrition	1,077,064.09	53,551.12	(50,518.63)	1,080,096.58
7	Bond	28,209.24	5.47		28,214.71
8	Building	378,647.41	14,534.80	(236,114.00)	157,068.21
9	QCPUF	461,203.85	5,089.90	(23,006.95)	443,286.80
10	Cooperating	16,642.99	2,000.00	-	18,642.99
	TOTAL	8,772,197.55	1,073,398.81	(4,571,752.91)	5,273,843.45

1. Tax Authority

- **What it means:** The legal ability of a school district to raise revenue through property taxes.
 - **In Nebraska:** Districts' taxing power is limited by state law. They cannot freely set whatever property tax rate they want. Instead, their maximum allowable property tax request is tied to formulas, levy limits, and voter approvals.
 - **Why it matters:** It defines how much local revenue a district can collect to fund its budget.
-

2. Spending Authority

- **What it means:** The maximum amount a school district is allowed to spend in a given year.
 - **In Nebraska:** Spending authority is determined by the **Nebraska School Finance and Tax Equity Act (TEEOSA)** and Department of Education rules. It is based on prior year expenditures plus growth allowances (like enrollment increases or inflation adjustments).
 - **Why it matters:** Even if a district has cash reserves or could raise more taxes, it cannot legally spend above its spending authority without special approval (like a board resolution or voter override).
-

3. Budget Authority

- **What it means:** The total ceiling on a district's budget, combining **spending authority, cash reserves, and state/federal/local revenues**.
 - **In Nebraska:** Each year, districts file an official **budget document** with the Nebraska Auditor of Public Accounts. The budget authority reflects both what they are allowed to spend and how much they are authorized to raise through taxes and other sources.
 - **Why it matters:** It's the comprehensive limit on both expenditures and planned revenues — the number that must balance (total resources = total needs).
-

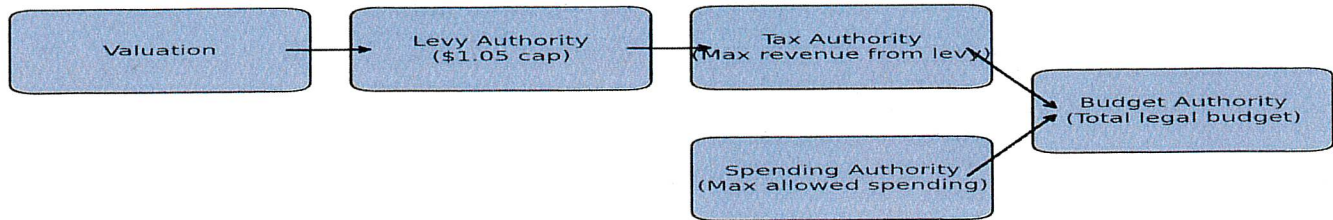
4. Levy Authority

- **What it means:** The maximum property tax rate (levy) that a school district can impose per \$100 of property valuation.
 - **In Nebraska:** The general fund levy limit is **\$1.05 per \$100 of assessed valuation**, unless voters approve more. There are also separate levy limits for building funds, bond payments, and special levies.
 - **Why it matters:** Even if a district's budget calls for more revenue, they cannot exceed levy limits without voter approval — so it acts as a cap on the local property tax rate.
-

CONCLUSION:

- **Levy Authority** caps the property tax rate.
 - **Tax Authority** determines the actual dollars that can be collected within that levy.
 - **Spending Authority** caps how much of those dollars (and other revenues) can be spent.
 - **Budget Authority** is the overall legal limit that ties it all together in the district's annual budget filing.
-

Nebraska Public Schools - How Authorities Interact



Example: North Platte Public Schools: Key Figures (FY 2023–2024)

- **Adjusted Property Valuation:** \$2,936,083,545
 - **General Fund Levy Rate:** \$0.994952 per \$100 of valuation
 - **Special Building Fund Levy:** \$0.025809
 - **Capital Purpose Levy:** \$0.034738
 - **Total Tax Rate** (excluding bond-related levies): **\$1.055499 per \$100**
 - **Total Revenue Generated** (General Fund + others): approximately **\$30,990,354**
-

Step-by-Step with Numbers

1. Valuation → Levy Authority

- **Valuation base:** \$2.936 billion.
- **Statutory cap** on the general fund levy is \$1.05 per \$100 of valuation. NPPS leverages nearly that maximum—just under cap.

2. Levy Authority → Tax Authority

- Levy of **\$0.994952** yields:
 $0.994952 \times 100 \div 100 \times \$2.936 \text{ billion} \approx \29.2 million
- The additional building and capital levies bring the total to roughly **\$30.99 million**.

3. Tax Authority → Budget Authority

- That **\$30.99 million** defines the district's maximum available revenue from local property taxes—forming a core part of the **budget authority**, which also includes state aid and other sources.

4. Spending Authority

- This is set based on prior year expenditures, adjusted for enrollment or inflation. While I don't have the exact FY 2024–25 spending authority number, it must stay within or equal to the combined projected revenues (including that roughly \$31M from local taxes) unless an override or expanded authority is approved.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

North Platte Public Schools (56-0001) in Lincoln 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 8 day of September, 2025 at 5:30 o'clock, P.M., at McKinley Administration Building 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	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 51,908,174.00	\$ 52,135,190.59	\$ 57,587,507.00	\$ -	\$ 26,542,496.00	\$ 31,358,597.00
Depreciation	\$ 1,109,165.00	\$ 623,146.00	\$ 3,981,085.00		\$ 3,981,085.00	
Employee Benefit	\$ 154,982.00	\$ 213,784.00	\$ 300,000.00	\$ 49,876.00	\$ 349,876.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 1,573,131.00	\$ 1,193,488.00	\$ 2,000,000.00	\$ 1,442,482.00	\$ 3,442,482.00	
School Nutrition	\$ 2,700,025.00	\$ 2,843,001.00	\$ 3,048,000.00	\$ 1,150,326.00	\$ 4,198,326.00	
Bond	\$ -	\$ -	\$ -	\$ 28,182.00	\$ 28,182.00	\$ -
Special Building	\$ 2,481,928.00	\$ 133,854.00	\$ 1,861,009.00		\$ 1,861,009.00	\$ -
Qualified Capital Purpose Undertaking	\$ 946,210.00	\$ 891,451.00	\$ 461,224.00	\$ 150,738.00	\$ 511,962.00	\$ 101,010.00
Cooperative	\$ 10,801.00	\$ 3,770.00	\$ 127,724.00	\$ -	\$ 127,724.00	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 60,884,416.00	\$ 58,037,684.59	\$ 69,366,549.00	\$ 2,821,604.00	\$ 41,043,142.00	\$ 31,459,607.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 101,010.00	\$ 31,358,597.00	\$ 31,459,607.00

**RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. 090825**

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

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

General Fund:	\$31,358,597.00
Bond Fund:	\$0.00
Special Building Fund:	\$0.00
Qualified Capital Purpose Undertaking Fund:	\$101,010.00
2. The total assessed value of property differs from last year's total assessed value by 5.33 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 0.90969 per \$100 of assessed value.
4. North Platte Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.936582 per \$100 of assessed value.
5. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt Resolution #090825.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025

Notice of Special Hearing To Set Final Tax Request

North Platte Public Schools (56-0001) in Lincoln 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 8 day of, September 2025 at Following the Budget Hearing o'clock P.M., at McKinley Administration Building 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	3,189,080,131	3,358,978,174	5%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025	2024-2025	2024	Property Tax Rate	2025-2026	2025-2026	Proposed	Change	Change
General Fund	52,828,208.00	29,534,859.00	0.926125	0.879281	57,587,507.00	31,358,597.00	0.933575	1%	9%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	1,740,161.00	757,576.00	0.023755	0.022554	1,861,009.00	-	0.000000	-100%	7%
Qualified Capital Purpose Undertaking Fund K - 12	1,390,487.00	263,862.00	0.008274	0.007855	461,224.00	101,010.00	0.003007	-64%	-67%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	55,958,856.00	30,556,297.00	0.958154	0.909690	59,909,740.00	31,459,607.00	0.936582	-2%	7%