

Board of Education Special Meeting  
Monday, September 9, 2024 8:00 PM  
SEM School Library  
205 E 5th Avenue  
Sumner, NE 68878

1. Declaration of Intend – Open Meetings Act

Notice of the meeting was posted to the SEM Mustang school website, SEM Facebook, Elm Creek Beacon, and over the school reach notification system for the board meeting to be held on Monday, September 9, 2024 at 8:00 P.M. The agenda was available on the SEM Mustang school website and available in the Superintendent's Office. All proceedings hereafter as shown were taken while the convened meeting was open to the attendance of the public, unless noted as executive session. This meeting was conducted in accordance with the Open Meetings Act, Chapter 84, Article 14 posted in the School Library.

2. Call to Order

2.1. Pledge of Allegiance

2.2. Roll Call of Members

3. Recognition of Publish Wishing to Address the Board

4. Business Items

4.1. Review of Budgets Presented to the Board as Requested

During the August 29, 2024, Special Meeting, Dr. Conradt presented a well-drafted budget (4% levy increase), that met all of SEM needs and any unexpected emergencies. A concern brought forth by Board Member, Jennifer Anderson, was the 4% levy was too low. She stated that if the levy needed to be raised in the future it would be more difficult to do so. I was asked to present several more choices than the 4% levy increase.

Attached are four budgets to review, 4%, 5%, 6%, & 7% increase in levy valuation.

I have also attached a document that explains the actions the State Legislature has taken, since 2023, to provide property owners with tax burden relief.

4.2. Discuss, Consider, and Approve one of the Proposed Budgets for Placement on the September Board Meeting as the Budget for the 2024-25 School Year

5. Adjourn

490 Levy Increase

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sumner-Eddyville-Miller Public Schools (24-0101) in Dawson 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 day of , 2024 at o'clock, , at SEM Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	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)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 4,559,966.00	\$ 5,242,965.00	\$ 6,157,018.00	\$ -	\$ 2,993,669.00	\$ 3,195,302.00
Depreciation	\$ 243,200.00	\$ 159,300.00	\$ 878,382.00		\$ 878,382.00	
Employee Benefit	\$ 22,206.00	\$ 18,000.00	\$ 20,000.00	\$ 45,824.00	\$ 65,824.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 143,208.00	\$ 131,391.00	\$ 184,317.00	\$ 60,000.00	\$ 244,317.00	
School Nutrition	\$ 208,636.00	\$ 227,773.00	\$ 282,350.00	\$ -	\$ 282,350.00	
Bond	\$ 328,805.00	\$ 326,480.00	\$ 328,984.00	\$ 402,400.00	\$ 337,784.00	\$ 397,576.00
Special Building	\$ 135,851.00	\$ 195,500.00	\$ 1,073,498.00		\$ 465,249.00	\$ 614,393.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 5,641,872.00</b>	<b>\$ 6,301,409.00</b>	<b>\$ 8,924,549.00</b>	<b>\$ 508,224.00</b>	<b>\$ 5,267,575.00</b>	<b>\$ 4,207,271.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 397,576.00	\$ 3,809,695.00	\$ 4,207,271.00

4% Levy Increase

## Notice of Special Hearing To Set Final Tax Request

Sumner-Eddyville-Miller Public Schools (24-0101) in Dawson 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 day of, 2024 at o'clock , at SEM Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	408,377,896	440,044,235	0%

### 2023-2024 Budget Information

### 2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
<b>General Fund</b>	5,521,216.00	3,572,979.00	0.874920	0.811959	6,157,018.00	3,195,302.00	0.726132	-17%	12%
<b>Bond Fund(s) K - 12</b>	375,840.00	390,824.00	0.095702	0.088815	731,384.00	397,576.00	0.090349	-6%	95%
<b>Special Building Fund</b>	535,166.00	395,341.00	0.096808	0.089841	1,073,498.00	614,080.00	0.139550	44%	101%
<b>Total</b>	6,432,222.00	4,359,144.00	1.067429	0.990615	7,961,900.00	4,206,958.00	0.956031	-10%	24%

540 Levy Increase

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 4,559,966.00	\$ 5,242,965.00	\$ 6,242,663.00	\$ -	\$ 2,993,669.00	\$ 3,281,812.00
Depreciation	\$ 243,200.00	\$ 159,300.00	\$ 878,382.00		\$ 878,382.00	
Employee Benefit	\$ 22,206.00	\$ 18,000.00	\$ 20,000.00	\$ 45,824.00	\$ 65,824.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 143,208.00	\$ 131,391.00	\$ 184,317.00	\$ 60,000.00	\$ 244,317.00	
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Special Building	\$ 135,851.00	\$ 195,500.00	\$ 1,073,498.00		\$ 465,249.00	\$ 614,393.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 5,641,872.00</b>	<b>\$ 6,301,409.00</b>	<b>\$ 9,010,194.00</b>	<b>\$ 508,224.00</b>	<b>\$ 5,267,575.00</b>	<b>\$ 4,293,781.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 397,576.00	\$ 3,896,205.00	\$ 4,293,781.00

590 Levy Increase

### Notice of Special Hearing To Set Final Tax Request

Sumner-Eddyville-Miller Public Schools (24-0101) in Dawson County, Nebraska

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	2023-2024	2024-2025	Change
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#### 2023-2024 Budget Information

#### 2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,521,216.00	3,572,979.00	0.874920	0.811959	6,242,663.00	3,281,812.00	0.745791	-15%	13%
Bond Fund(s) K - 12	375,840.00	390,824.00	0.095702	0.088815	731,384.00	397,576.00	0.090349	-6%	95%
Special Building Fund	535,166.00	395,341.00	0.096808	0.089841	1,073,498.00	614,080.00	0.139550	44%	101%
<b>Total</b>	<b>6,432,222.00</b>	<b>4,359,144.00</b>	<b>1.067429</b>	<b>0.990615</b>	<b>8,047,545.00</b>	<b>4,293,468.00</b>	<b>0.975690</b>	<b>-9%</b>	<b>25%</b>

6% Levy Increase

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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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)
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General	\$ 4,559,966.00	\$ 5,242,965.00	\$ 6,296,030.00	\$ -	\$ 2,993,669.00	\$ 3,335,718.00
Depreciation	\$ 243,200.00	\$ 159,300.00	\$ 878,382.00		\$ 878,382.00	
Employee Benefit	\$ 22,206.00	\$ 18,000.00	\$ 20,000.00	\$ 45,824.00	\$ 65,824.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 143,208.00	\$ 131,391.00	\$ 184,317.00	\$ 60,000.00	\$ 244,317.00	
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Special Building	\$ 135,851.00	\$ 195,500.00	\$ 1,073,498.00		\$ 465,249.00	\$ 614,393.00
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Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 5,641,872.00</b>	<b>\$ 6,301,409.00</b>	<b>\$ 9,063,561.00</b>	<b>\$ 508,224.00</b>	<b>\$ 5,267,575.00</b>	<b>\$ 4,347,687.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 397,576.00	\$ 3,950,111.00	\$ 4,347,687.00

68 Levy Increase

## Notice of Special Hearing To Set Final Tax Request

Sumner-Eddyville-Miller Public Schools (24-0101) in Dawson County, Nebraska

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<b>General Fund</b>	5,521,216.00	3,572,979.00	0.874920	0.811959	6,296,030.00	3,335,718.00	0.758042	-13%	14%
<b>Bond Fund(s) K - 12</b>	375,840.00	390,824.00	0.095702	0.088815	731,384.00	397,576.00	0.090349	-6%	95%
<b>Special Building Fund</b>	535,166.00	395,341.00	0.096808	0.089841	1,073,498.00	614,080.00	0.139550	44%	101%
<b>Total</b>	6,432,222.00	4,359,144.00	1.067429	0.990615	8,100,912.00	4,347,374.00	0.987941	-7%	26%

7% Levy Increase

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General	\$ 4,559,966.00	\$ 5,242,965.00	\$ 6,378,713.00	\$ -	\$ 2,993,669.08	\$ 3,419,235.92
Depreciation	\$ 243,200.00	\$ 159,300.00	\$ 878,382.00		\$ 878,382.00	
Employee Benefit	\$ 22,206.00	\$ 18,000.00	\$ 20,000.00	\$ 45,824.00	\$ 65,824.00	
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Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 5,641,872.00</b>	<b>\$ 6,301,409.00</b>	<b>\$ 9,146,244.00</b>	<b>\$ 508,224.00</b>	<b>\$ 5,267,575.08</b>	<b>\$ 4,431,204.92</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 397,576.00	\$ 4,033,628.92	\$ 4,431,204.92

790 Levy Increase

### Notice of Special Hearing To Set Final Tax Request

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#### 2023-2024 Budget Information

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General Fund	5,521,216.00	3,572,979.00	0.874920	0.811959	6,378,713.00	3,419,235.92	0.777021	-11%	16%
Bond Fund(s) K - 12	375,840.00	390,824.00	0.095702	0.088815	731,384.00	397,576.00	0.090349	-6%	95%
Special Building Fund	535,166.00	395,341.00	0.096808	0.089841	1,073,498.00	614,080.00	0.139550	44%	101%
<b>Total</b>	6,432,222.00	4,359,144.00	1.067429	0.990615	8,183,595.00	4,430,891.92	1.006920	-6%	27%

## **Summary of State Actions to Lower Property Owners' Tax Burden**

State Legislature has passed some bills to help with tax relief in the last few years. During the 2023 session LB 243 was passed.

**LB243** amended the Property Tax Credit Act to increase, beginning in 2024, the maximum relief under the act granted from two hundred and seventy-five million dollars to seven hundred million dollars, with an allowable increase every year after 2024 equal to the percentage increase in total assessed value of all real property in the state over the past year.

**AM 940** added the following amounts in the following years

2024 \$388,000,000

2025 \$428,000,000

2026 \$468,000,000

2027 \$488,000,000

2028 \$515,000,000

2029 \$560,000,000 and then proceed to growth rate as stated

**LB242** amended the Nebraska Property Tax Incentive Act to eliminate the cap on allowable growth percentage and reset the credit percentage under the Act to allow a percentage that will allow for one billion dollars in credit under the Act in 2024.

**AM 956** removed the current five percent (5) cap on the allowable growth on the LB1107 (2020) refundable income tax credit.

**LB309** amended the NE Rev. Stat. Sec. 77-1736.06 regarding property tax refunds to increase the interest rate on refunds to fourteen percent (14%) from nine percent (9%).

**LB 589** (School Levy Authority) created a new mechanism to set out the percentage of an annual increase that a school district can request regarding their levying authority.

**LB783** ended the levying authority of Community Colleges with the fiscal year 2025-2026.

# SUMNER-EDDYVILLE-MILLER PUBLIC SCHOOLS

## Notice of Budget Hearing and Budget Summary

September 16, 2024

7:30 p.m. SEM School Library

## Notice of Special Hearing to Set Final Tax Request

September 16, 2024

7:45 p.m. SEM School Library

## September Board Meeting

September 16, 2024

8:00 p.m. SEM School Library

### NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sumner-Eddyville-Miller Public Schools (24-0101) in Dawson County, Nebraska

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				<b>Bond Purposes</b>	<b>Non-Bond Purposes</b>	<b>Total</b>
<b>Breakdown of Property Tax</b>				<b>\$ 397,576.00</b>	<b>\$ 3,809,695.00</b>	<b>\$ 4,207,271.00</b>

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PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 16 day of, September 2024 at 7:45 o'clock P.M., at Sumner-Eddyville-Miller Public Schools Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change						
Property Valuations	408,377,896	440,044,235	0%						
<b>2023-2024 Budget Information</b>				<b>2024-2025 Budget Information</b>					
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<b>Total</b>	<b>6,432,222.00</b>	<b>4,359,144.00</b>	<b>1.067429</b>	<b>0.990615</b>	<b>7,961,900.00</b>	<b>4,206,958.00</b>	<b>0.956031</b>	<b>-10%</b>	<b>24%</b>

Total Real Growth Value for 2024 was only \$7,630. The Real Growth Value for 2023 was \$1,460,275. General Fund tax asking is \$377,677 less total dollars. The levy is .726132 that is .148788 less than last year. Bond Fund tax asking is \$6,752 more than last year but the levy is .090349 that is .005353 less than last year. Special Building Fund tax asking \$218,739 more than last year. The levy is .139550 that is .042742 more than last year. Total levy tax asking is \$4,206,958 that is \$152,186 less dollars than last year. The levy this year is .956031 that is \$0 .111398 less than last year.

The SEM 2024-25 Budget includes: ~ Staff salary increases ~ Insurance increases: medical, bldg. & grounds & 13% Workman's Compensation ~ Upgrading/replacing several curriculum areas materials/equipment curriculum ~ Replacing classroom desks & chairs ~ Start construction on the Career Technical Education Building (CTE) ~ Converting storage closets into small areas where a counselor or para can work with a student or small groups of students ~ Providing services for our increasing Special Education population ~ Creating an additional bus route to shorten the route ~ Replacing windows that leak cold air ~ Help in meeting more of the unpaid mandates required by the state.

# SUMNER-EDDYVILLE-MILLER PUBLIC SCHOOLS

## Notice of Budget Hearing and Budget Summary

September 16, 2024

7:30 p.m. SEM School Library

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September 16, 2024

7:45 p.m. SEM School Library

## September Board Meeting

September 16, 2024

8:00 p.m. SEM School Library

### NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sumner-Eddyville-Miller Public Schools (24-0101) in Dawson 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 16 day of September, 2024 at 7:30 o'clock, P.M., at Sumner-Eddyville-Miller Public Schools Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 4,559,966.00	\$ 5,242,965.00	\$ 6,242,663.00	\$ -	\$ 2,993,669.00	\$ 3,281,812.00
Depreciation	\$ 243,200.00	\$ 159,300.00	\$ 878,382.00		\$ 878,382.00	
Employee Benefit	\$ 22,206.00	\$ 18,000.00	\$ 20,000.00	\$ 45,824.00	\$ 65,824.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 143,208.00	\$ 131,391.00	\$ 184,317.00	\$ 60,000.00	\$ 244,317.00	
School Nutrition	\$ 208,636.00	\$ 227,773.00	\$ 282,350.00	\$ -	\$ 282,350.00	
Bond	\$ 328,805.00	\$ 326,480.00	\$ 328,984.00	\$ 402,400.00	\$ 337,784.00	\$ 397,576.00
Special Building	\$ 135,851.00	\$ 195,500.00	\$ 1,073,498.00		\$ 465,249.00	\$ 614,393.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 5,641,872.00</b>	<b>\$ 6,301,409.00</b>	<b>\$ 9,010,194.00</b>	<b>\$ 508,224.00</b>	<b>\$ 5,267,575.00</b>	<b>\$ 4,293,781.00</b>
				Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax				\$ 397,576.00	\$ 3,896,205.00	\$ 4,293,781.00

### Notice of Special Hearing To Set Final Tax Request

Sumner-Eddyville-Miller Public Schools (24-0101) in Dawson 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 16 day of, September 2024 at 7:45 o'clock P.M., at Sumner-Eddyville-Miller Public Schools Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change						
Property Valuations	408,377,896	440,044,235	0%						
<b>2023-2024 Budget Information</b>				<b>2024-2025 Budget Information</b>					
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,521,216.00	3,572,979.00	0.874920	0.811959	6,242,663.00	3,281,812.00	0.745791	-15%	13%
Bond Fund(s) K - 12	375,840.00	390,824.00	0.095702	0.088815	731,384.00	397,576.00	0.090349	-6%	95%
Special Building Fund	535,166.00	395,341.00	0.096808	0.089841	1,073,498.00	614,080.00	0.139550	44%	101%
<b>Total</b>	<b>6,432,222.00</b>	<b>4,359,144.00</b>	<b>1.067429</b>	<b>0.990615</b>	<b>8,047,545.00</b>	<b>4,293,468.00</b>	<b>0.975690</b>	<b>-9%</b>	<b>25%</b>

Total Real Growth Value for 2024 was only \$7,630. The Real Growth Value for 2023 was \$1,460,275. General Fund tax asking is \$291,167 less total dollars and the levy is .745791 that is .129129 less than last year. Bond Fund tax asking is \$6,752 more than last year but the levy is .090349 that is .005353 less than last year. Special Building Fund tax asking \$218,739 more than last year and the levy is .139550 that is .042742 more than last year. Total levy tax asking is \$4,293,468 that is \$65,676 less dollars than last year the levy this year would be \$.975690 the 23/24 levy was \$1.067429

The SEM 2024-25 Budget includes: ~ Staff salary increases ~ Insurance increases: medical, bldg. & grounds & 13% Workman's Compensation ~ Upgrading/replacing several curriculum areas materials/equipment curriculum ~ Replacing classroom desks & chairs ~ Start construction on the Career Technical Education Building (CTE) ~ Converting storage closets into small areas were a counselor or para can work with a student or small groups of students ~ Providing services for our increasing Special Education population ~ Creating an additional bus route to shorten the route ~ Replacing windows that leak cold air ~ Help in meeting more of the unpaid mandates required by the state.

# SUMNER-EDDYVILLE-MILLER PUBLIC SCHOOLS

**Notice of Budget Hearing and Budget Summary**  
**September 16, 2024**  
**7:30 p.m. SEM School Library**

**Notice of Special Hearing to Set Final Tax Request**  
**September 16, 2024**  
**7:45 p.m. SEM School Library**

**September Board Meeting**  
**September 16, 2024**  
**8:00 p.m. SEM School Library**

## NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sumner-Eddyville-Miller Public Schools (24-0101) in Dawson 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 16 day of September, 2024 at 7:30 o'clock, P.M., at Sumner-Eddyville-Miller Public Schools Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 4,559,966.00	\$ 5,242,965.00	\$ 6,296,030.00	\$ -	\$ 2,993,669.00	\$ 3,335,718.00
Depreciation	\$ 243,200.00	\$ 159,300.00	\$ 878,382.00		\$ 878,382.00	
Employee Benefit	\$ 22,206.00	\$ 18,000.00	\$ 20,000.00	\$ 45,824.00	\$ 65,824.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 143,208.00	\$ 131,391.00	\$ 184,317.00	\$ 60,000.00	\$ 244,317.00	
School Nutrition	\$ 208,636.00	\$ 227,773.00	\$ 282,350.00	\$ -	\$ 282,350.00	
Bond	\$ 328,805.00	\$ 326,480.00	\$ 328,984.00	\$ 402,400.00	\$ 337,784.00	\$ 397,576.00
Special Building	\$ 135,851.00	\$ 195,500.00	\$ 1,073,498.00		\$ 465,249.00	\$ 614,393.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 5,641,872.00</b>	<b>\$ 6,301,409.00</b>	<b>\$ 9,063,561.00</b>	<b>\$ 508,224.00</b>	<b>\$ 5,267,575.00</b>	<b>\$ 4,347,687.00</b>
				Bond Purposes	Non-Bond Purposes	Total
				\$ 397,576.00	\$ 3,950,111.00	\$ 4,347,687.00

## Notice of Special Hearing To Set Final Tax Request

Sumner-Eddyville-Miller Public Schools (24-0101) in Dawson 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 16 day of, September 2024 at 7:45 o'clock PM, at Sumner-Eddyville-Miller Public Schools Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change						
Property Valuations	408,377,896	440,044,235	0%						
<b>2023-2024 Budget Information</b>				<b>2024-2025 Budget Information</b>					
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,521,216.00	3,572,979.00	0.874920	0.811959	6,296,030.00	3,335,718.00	0.758042	-13%	14%
Bond Fund(s) K - 12	375,840.00	390,824.00	0.095702	0.088815	731,384.00	397,576.00	0.090349	-6%	95%
Special Building Fund	535,166.00	395,341.00	0.096808	0.089841	1,073,498.00	614,080.00	0.139550	44%	101%
<b>Total</b>	<b>6,432,222.00</b>	<b>4,359,144.00</b>	<b>1.067429</b>	<b>0.990615</b>	<b>8,100,912.00</b>	<b>4,347,374.00</b>	<b>0.987941</b>	<b>-7%</b>	<b>26%</b>

Total Real Growth Value for 2024 was only \$7,630. The Real Growth Value for 2023 was \$1,460,275. General Fund tax asking is \$236,263 less total dollars and the levy is .758042 that is .116878 less than last year. Bond Fund tax asking is \$6,752 more than last year but the levy is .090349 that is .005353 less than last year. Special Building Fund tax asking \$218,739 more than last year and the levy is .139550 that is .042742 more than last year. Total levy tax asking is \$4,347,374 that is \$11,770 less dollars than last year. The Total levy this year is \$0.987941 the 23/24 total levy was \$1.06742

The SEM 2024-25 Budget includes: ~ Staff salary increases ~ Insurance increases: medical, bldg. & grounds & 13% Workman's Compensation ~ Upgrading/replacing several curriculum areas materials/equipment curriculum ~ Replacing classroom desks & chairs ~ Start construction on the Career Technical Education Building (CTE) ~ Converting storage closets into small areas were a counselor or para can work with a student or small groups of students ~ Providing services for our increasing Special Education population ~ Creating an additional bus route to shorten the route ~ Replacing windows that leak cold air ~ Help in meeting more of the unpaid mandates required by the state.

**SUMNER-EDDYVILLE-MILLER PUBLIC SCHOOLS**

**Notice of Budget Hearing and Budget Summary  
September 16, 2024  
7:30 p.m. SEM School Library**

**Notice of Special Hearing to Set Final Tax Request  
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**September Board Meeting  
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NOTICE OF BUDGET HEARING AND BUDGET SUMMARY						
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	2022-2023 (1)	2023-2024 (2)	2024-2025 (3)			
General	\$ 4,559,966.00	\$ 5,242,965.00	\$ 6,378,713.00	\$ -	\$ 2,993,669.08	\$ 3,419,235.92
Depreciation	\$ 243,200.00	\$ 159,300.00	\$ 878,382.00		\$ 878,382.00	
Employee Benefit	\$ 22,206.00	\$ 18,000.00	\$ 20,000.00	\$ 45,824.00	\$ 65,824.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 143,208.00	\$ 131,391.00	\$ 184,317.00	\$ 60,000.00	\$ 244,317.00	
School Nutrition	\$ 208,636.00	\$ 227,773.00	\$ 282,350.00	\$ -	\$ 282,350.00	
Bond	\$ 328,805.00	\$ 326,480.00	\$ 328,984.00	\$ 402,400.00	\$ 337,784.00	\$ 397,576.00
Special Building	\$ 135,851.00	\$ 195,500.00	\$ 1,073,498.00		\$ 465,249.00	\$ 614,393.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 5,641,872.00	\$ 6,301,409.00	\$ 9,146,244.00	\$ 508,224.00	\$ 5,267,575.08	\$ 4,431,204.92
				Bond Purposes	Non-Bond Purposes	Total
				\$ 397,576.00	\$ 4,033,628.92	\$ 4,431,204.92

Notice of Special Hearing To Set Final Tax Request									
Sumner-Eddyville-Miller Public Schools (24-0101) in Dawson County, Nebraska									
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<b>2023-2024 Budget Information</b>					<b>2024-2025 Budget Information</b>				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,521,216.00	3,572,979.00	0.874920	0.811959	6,378,713.00	3,419,235.92	0.777021	-11%	16%
Bond Fund(s) K - 12	375,840.00	390,824.00	0.095702	0.088815	731,384.00	397,576.00	0.090349	-6%	95%
Special Building Fund	535,166.00	395,341.00	0.096808	0.089841	1,073,498.00	614,080.00	0.139550	44%	101%
<b>Total</b>	<b>6,432,222.00</b>	<b>4,359,144.00</b>	<b>1.067429</b>	<b>0.990615</b>	<b>8,183,595.00</b>	<b>4,430,891.92</b>	<b>1.006920</b>	<b>-6%</b>	<b>27%</b>

Total Real Growth Value for 2024 was only \$7,630. The Real Growth Value for 2023 was \$1,460,275. General Fund tax asking is \$153,746.08 less total dollars and the levy is \$0.7777021 that is \$0.097899 less than last year. Bond Fund tax asking is \$6,752 more than last year but the levy is .090349 that is .005353 less than last year. Special Building Fund tax asking \$218,739 more than last year and the levy is .139550 that is .042742 more than last year. Total levy tax asking is \$4,430,891.92 that is \$71,747.92 more dollars than last year. The levy this year is .060509 less than last year.

The SEM 2024-25 Budget includes: ~ Staff salary increases ~ Insurance increases: medical, bldg. & grounds & 13% Workman's Compensation ~ Upgrading/replacing several curriculum areas materials/equipment curriculum ~ Replacing classroom desks & chairs ~ Start construction on the Career Technical Education Building (CTE) ~ Converting storage closets into small areas were a counselor or para can work with a student or small groups of students ~ Providing services for our increasing Special Education population ~ Creating an additional bus route to shorten the route ~ Replacing windows that leak cold air ~ Help in meeting more of the unpaid mandates required by the state.