

Board of Education Meeting to discuss Budget
options
Monday, September 8, 2025 Following the FFA
Labor Auction
SEM School Library
205 E 5th Avenue
Sumner, NE 68878

1. Declaration of Intent -- 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 XXXXX at XXXXX 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 Public Wishing to Speak
4. Discussion of budget options. No decision will be made as this is just a discussion.
 - 4.1. 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 7%.
5. Adjourn

Low Levy

	2024-2025	2025-2026	Change						
Property Valuations	440,044,235	501,341,728	14%						
	2024-2025 Budget Information			2025-2026 Budget Information					
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,157,018.00	3,195,302.00	0.726132	0.637350	6,226,000.00	3,516,000.00	0.701318	-3%	1%
Bond Fund(s) K - 12	731,384.00	397,576.00	0.090349	0.079302	782,001.00	404,040.00	0.080592	-11%	7%
Special Building Fund	1,073,498.00	614,080.00	0.139550	0.122487	1,073,006.00	606,061.00	0.120888	-13%	0%
Total	7,961,900.00	4,206,958.00	0.956031	0.839139	8,081,007.00	4,526,101.00	0.902798	-6%	1%

Same Levy

	2024-2025	2025-2026	Change						
Property Valuations	440,044,235	501,341,728	14%						
	2024-2025 Budget Information			2025-2026 Budget Information					
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,157,018.00	3,195,302.00	0.726132	0.637350	6,226,000.00	3,768,525.00	0.751688	4%	1%
Bond Fund(s) K - 12	731,384.00	397,576.00	0.090349	0.079302	782,001.00	404,040.00	0.080592	-11%	7%
Special Building Fund	1,073,498.00	614,080.00	0.139550	0.122487	1,073,006.00	606,061.00	0.120888	-13%	0%
Total	7,961,900.00	4,206,958.00	0.956031	0.839139	8,081,007.00	4,778,626.00	0.953168	0%	1%

Mid point

	2024-2025	2025-2026	Change						
Property Valuations	440,044,235	501,341,728	14%						
	2024-2025 Budget Information			2025-2026 Budget Information					
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	6,157,018.00	3,195,302.00	0.726132	0.637350	6,226,000.00	3,667,515.00	0.731540	1%	1%
Bond Fund(s) K - 12	731,384.00	397,576.00	0.090349	0.079302	782,001.00	404,040.00	0.080592	-11%	7%
Special Building Fund	1,073,498.00	614,080.00	0.139550	0.122487	1,073,006.00	606,061.00	0.120888	-13%	0%
Total	7,961,900.00	4,206,958.00	0.956031	0.839139	8,081,007.00	4,677,616.00	0.933020	-2%	1%

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sumner Eddyville Miller Public School (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 15th day of September, 2025 at 7:30 o'clock, PM, at Sumner Eddyville Miller Public School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

	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
FUNDS	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)	(4)	(5)	(7)
General	\$ 4,796,317.00	\$ 5,614,647.00	\$ 6,276,000.00	\$ 950,000.00	\$ 3,495,160.00	\$ 3,768,525.00
Depreciation	\$ 159,301.00	\$ 160,907.00	\$ 482,847.00		\$ 482,847.00	
Employee Benefit	\$ -	\$ -	\$ 45,826.00	\$ -	\$ 45,826.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 161,470.00	\$ 108,945.00	\$ 124,875.00	\$ -	\$ 124,875.00	
School Nutrition	\$ 234,683.00	\$ 230,972.00	\$ 303,120.00	\$ -	\$ 303,120.00	
Bond	\$ 326,480.00	\$ 329,734.00	\$ 445,000.00	\$ 337,001.00	\$ 382,001.00	\$ 404,040.00
Special Building	\$ 195,500.00	\$ -	\$ 1,073,006.00		\$ 473,006.00	\$ 606,061.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 5,873,751.00	\$ 6,445,205.00	\$ 8,750,674.00	\$ 1,287,001.00	\$ 5,306,835.00	\$ 4,778,626.00
				Bond Purposes	Non-Bond Purposes	Total
		Breakdown of Property Tax		\$ 404,040.00	\$ 4,374,586.00	\$ 4,778,626.00

2025/26 School District Budget Timeline

Date	Budget Activity
January 31	Deadline for amendments to General, Depreciation & Employee Benefit Funds in order to be included in certification of Budget Authority.
February 27	◆ 2025/26 State Aid Certification ◆ 2025/26 Certified Budget Authority and Allowable Reserve Percentage Certification
March 15	Deadline for notification of availability of the Retirement Incentive Plan (\$79-855) and Staff Development Assistance (\$79-856) for school districts that are part of a dissolution or merger
April 15	Reduction in Force deadline
Mid-June	School District Budget Form, LC-2, Budget Text and related documents available
August 20	Assessed valuations and real growth percentage certified by Counties
September 4	Deadline to notify and submit information to County Assessor if Joint Public Hearing required
September 14-24	Joint Public Hearing scheduled during this time if required
September 30	Filing deadline for Budget and LC-2 to NDE, Auditor of Public Accounts (APA), and County Clerk. <i>(Submit the following documents to NDE through the LC-2 collection)</i> ◆ School District Budget Form ✓ Budget Pages 1 – 6 ✓ Interlocal Form and Joint Public Agency (Trade Name) ✓ Schedules A, B, D ✓ Property Tax Resolution ✓ Notice of Budget Hearing ✓ Notice of Special Hearing to Set the Final Tax Request ◆ Proof of Publications ✓ Notices of Budget Hearing ✓ Notice of Special Hearing to Set Final Tax Request <i>(If applicable)</i> ✓ Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority ◆ Certificates of Valuation from County Assessor ◆ Board minutes ✓ Approval of school district budget ✓ Approval to access additional property tax authority (70% board approval) ◆ Additional documents if applicable must be included ✓ Joint Public Hearing (Copy of form to County) ✓ Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority ✓ Election Ballot and Certification of Election Results for a successful election to override the levy limitation ✓ Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation ◆ Add a print out of the LC2 & Special Grant Funds list for the upload to Auditor of Public Accounts (APA) and your County Clerk.
October 15	Filing deadline to submit Resolutions setting all tax requests
November 5	Tax requests become final
December 31	Filing deadline for the Report of Joint Public Agency & Interlocal Agreements File with the Auditor of Public Accounts, if not already submitted with Budget

2025/26 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: DAWSON
COUNTY-DISTRICT NUMBER: 24-0101-000
DISTRICT NAME: SUMNER-EDDYVILLE-MILLER SCHS

Certified Budget Authority	\$4,510,472	Budget Based
Allowable Reserve Percentage	45 %	
Access to Prior Year's Unused Budget Authority	\$15,781	

Certified Budget Authority:

Certified Budget Authority is calculated three ways. The greater of the Budget Based Calculation, the Student Growth Adjustment Calculation, or the Formula Needs Calculation becomes a district's Certified Budget Authority.

Budget Based Calculation: $((GFBE - SGF - SPED - GFLE) \times 1.025)$

Student Growth Adjustment Calculation: $((GFBE - SGF - SPED - GFLE) + (SGA \pm SGACORR))$

Formula Needs Calculation: $((FN \times 1.10) - (SPED \times 1.025))$

		Data Source
GFBE	2024/25 General Fund Budget	2024/25 LC-2 Line B-100
SGF	2024/25 Special Grant Funds	2024/25 LC-2 Line B-110
SPED	2024/25 Special Education Budget	2024/25 LC-2 Line B-120
GFLE	2024/25 General Fund Lid Exclusions (Schedule A)	2024/25 LC-2 Line B-130
SGA	2025/26 Student Growth Adjustment	2025/26 State Aid
SGACORR	2025/26 Student Growth Correction	2025/26 State Aid
FN	2025/26 Formula Needs	2025/26 State Aid

2025/26 Basic Allowable Growth Rate (BAGR) is 2.5%.

Access to Prior Year's Unused Budget Authority:

This amount is equal to the lesser of 2% of 2024/25 adjusted expenditures (2% of LC-2 Line B-140) or 2024/25 Total Unused Budget Authority (LC-2 Line B-175) *if the district has Unused Budget Authority available.*

Please Note: *To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2025/26 LC-2.*

For further information on how this data was calculated, see the "Budget Text" document available here www.education.ne.gov/fos/budgeting-school-district. For questions, contact School Finance at (402) 540-0649 or (402) 450-1418.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

2025/26 PROPERTY TAX REQUEST AUTHORITY CERTIFICATION

SUMNER-EDDYVILLE-MILLER SCHS (24-0101-000)

Total Certified Property Tax Request Authority	\$4,206,984
Additional Base Growth % Allowed with Board Approval	7 %
Additional Property Tax Request Authority Allowed with Board Approval	\$340,417
Maximum Certified Property Tax Request Authority Including Board Approved Amount	\$4,547,401

SECTION A TOTAL BASE REVENUE CALCULATION

2024/25 Property Tax	\$3,680,900
2022/23 Other Non-Property Tax	\$199,369
2023/24 SPED	\$405,769
2024/25 TEEOSA	\$577,059
TOTAL BASE REVENUE CALCULATION	\$4,863,097

SECTION B TOTAL BASE GROWTH PERCENTAGE

Base Growth	3.0000 %
Membership Growth	0.6186 %
LEP Growth	0.0000 %
Poverty Growth	0.0000 %
TOTAL BASE GROWTH RATE PERCENTAGE	3.6186 %

SECTION C TOTAL CALCULATED REVENUE CAP FOR 2025/26

(Section A Total x Section B Total)

TOTAL REVENUE CAP	\$5,039,073
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SECTION D TOTAL PROPERTY TAX REQUEST AUTHORITY FOR 2025/26

(Section C Total Revenue Cap minus sum of items listed in this section)

2023/24 Other Non-Property Tax (minus)	\$259,609
2024/25 SPED (minus)	\$375,267
2025/26 TEEOSA (minus)	\$565,993
2024/25 Unused Property Tax Authority (add)	\$368,780
TOTAL CERTIFIED PROPERTY TAX REQUEST AUTHORITY	\$4,206,984

SECTIONS E - G ADDITIONAL BOARD APPROVAL INFORMATION

Additional Base Growth % Allowed with Board Approval	7 %
Additional Property Tax Authority Allowed with Board Approval	\$340,417
ALMAXIMUM CERTIFIED PROPERTY TAX REQUEST AUTHORITY INCLUDING BOARD APPROVED	\$4,547,401

Some numbers may be rounded for presentation. For program contacts and additional information on how data was calculated visit www.education.ne.gov/fos/budgeting-school-district/property-tax-authority

06/09/2025

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

SUMNER-EDDYVILLE-MILLER
ATTN: SUPERINTENDENT OF SCHOOLS
TO: PO BOX 126
SUMNER, NE 68878

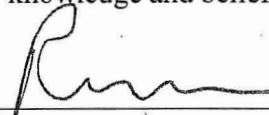
TAXABLE VALUE LOCATED IN THE COUNTY OF BUFFALO

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ^a
SUMNER-EDDVL-MLR 101	3	24-0101		109,145,204	320,916	91,566,704	0.35

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

^a Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

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



(signature of county assessor)

8-18-25

(date)

CC: County Clerk, BUFFALO County

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

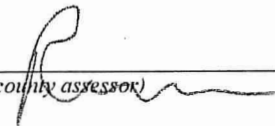
{certification required on or before August 20th of each year}

SUMNER EDDYVILLER MILLER
ATTN: SUPERINTENDENT OF SCHOOLS
TO: PO BOX 126
SUMNER, NE 68878

TAXABLE VALUE LOCATED IN THE COUNTY OF BUFFALO

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SEM SD 101 BD (NEW)		24-0101	109,145,204

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

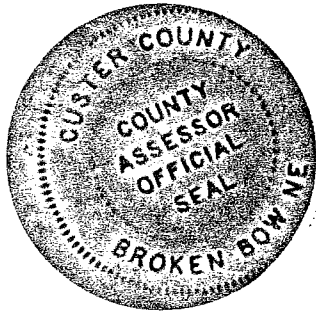

(signature of county assessor)

8-18-25
(date)

CC: County Clerk, BUFFALO County

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

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



CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

S-E-M BOND
C/O SEM PUBLIC SCHOOL #D 101
TO: 205 E 5TH AVE PO BOX 126
SUMNER NE 68878

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
S-E-M BOND		24-0101	66,295,077

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

Elise Taylor
(signature of county assessor)

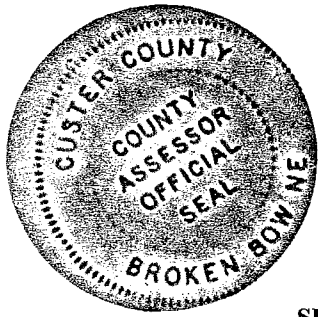
AUG 14 2025

(date)

CC: County Clerk, CUSTER County

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

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



CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

SEM PUBLIC SCHOOL #D101

205 E 5TH AVE

TO: PO BOX 126

SUMNER NE 68878

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ^a
S-E-M	3	24-0101		66,295,077	233,003	63,846,947	0.36

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

^a Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

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

Elise Taylor

(signature of county assessor)

AUG 14 2025

(date)

CC: County Clerk, CUSTER County

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

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

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2025/26 STATE AID CERTIFICATION

SUMNER-EDDYVILLE-MILLER SCHS (24-0101-000)

FORMULA STUDENTS CALCULATION

(Fall Membership	ADM/FM Ratio	)	+	Contracted Out	=	Formula Students
(197	1.0105342327	)	+	0	=	199.08
KDG Adjustment	(0 students x .5)			times ADM Factor	=	0.00
Early Childhood (002)	(12 students x 1,032.0 hours / 1,032 hours x .6)				=	7.20
<i>Total Formula Students</i>						<i>206.28</i>

FORMULA NEEDS CALCULATION

Basic Funding	3,896,131
Poverty Allowance	38,250
Limited English Proficiency Allowance	39,100
Focus School & Program Allowance	0
Summer School Allowance	0
Special Receipts Allowance	409,676
Transportation Allowance	188,748
Elementary Site Allowance	0
Distance Education & Telecommunications Allowance	0
Averaging Adjustment	0
New School Adjustment	0
Student Growth Adjustment	0
Community Achievement Plan Adjustment	0
Limited English Proficiency Allowance Correction	0
Student Growth Adjustment Correction	0
Poverty Allowance Correction	0
Non Qualified LEP Adjustment	0
Total Calculated Formula Needs	4,571,905
Formula Needs Stabilization	0
Total Formula Needs	4,571,905

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	447,515,824 / 100 x 1.0000000000	4,475,158
Net Option Funding		231,874
Allocated Income Tax Funds		17,413
Other Actual Receipts		648,541
Community Achievement Plan Aid		0
Foundation Aid Included in Resources		185,648
Total Formula Resources		5,558,634

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2024/25 school year, State Aid was calculated using 2023/24 numbers

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES
2025/26 STATE AID CERTIFICATION

SUMNER-EDDYVILLE-MILLER SCHS (24-0101-000)

STATE AID CALCULATION

Equalization Aid	0
Net Option Funding	231,874
Allocated Income Tax Funds	17,413
Community Achievement Plan Aid	0
Foundation Aid Included in Resources	185,648
Foundation Aid Outside of Resources	123,765
Total State Aid Calculated	558,700
Prior Year (2024/25) State Aid Correction	7,293
Total State Aid	565,993
Carryover Adjustment from years prior to 2025/26	0

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-0687 or (402) 471-4320.

Note: Due to missing Federal Poverty data for the 2024/25 school year, State Aid was calculated using 2023/24 numbers