

SANDHILLS PUBLIC SCHOOLS
Working Board of Education 2025-2026 Budget Worksession
Wednesday, August 27, 2025
6:30 PM

Sandhills High School Lecture Hall, 107 Gandy Avenue, Dunning, NE 68833

Opening Statement:

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

The Board of Education reserves the right to enter into Executive Session for the protection of the public interest; or the prevention of needless injury to the reputation of an individual, and if the individual has not requested a public meeting.

{{Name: Agenda Item Name}} {{Rationale: Agenda Item Rationale}}

1. **Call to order**
2. **Mission Statement**
3. **Nebraska Open Meetings Law** Posted in meeting room

4. **Publication of Meetings** Per Policy 204.07-reasonable advanced notification was made of the meeting. Verification of Publication in the Thomas County Herald

5. **Roll Call**
6. **Pledge of Allegiance**
7. **Review of Valuation for 2025-2026**
8. **2025-2026 Budget Discussion and Planning**
9. **Adjourn**

NEBRASKA OPEN MEETINGS ACT

84-1407. Act, how cited. Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

84-1408. Declaration of intent; meetings open to public. It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

84-1409. Terms, defined. For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders, and (iii) the Judicial Resources Commission or subcommittees or subgroups of the commission;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Virtual conferencing means conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

(a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;

(b) Discussion regarding deployment of security personnel or devices;

(c) Investigative proceedings regarding allegations of criminal misconduct;

(d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;

(e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or

(f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1) (a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

84-1411. Meetings of public body; notice; method; contents; when available; right to modify; duties concerning notice; virtual conferencing authorized; requirements; emergency meeting without notice; appearance before public body.

(1) Until January 1, 2025:

(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (1)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committee, such notice shall be published in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website.

(ii) In the case of the governing body of a city of the second class or village or such body's advisory committee or the governing body of a rural or suburban fire protection district, such notice shall be published by:

(A) Publication in a newspaper of general circulation within the public body's jurisdiction and, if available, on such newspaper's website; or

(B) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (1) (b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to timely publish the notice, the public body shall (A) post such notice on its website, if available, and (B) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(c) In addition to a method of notice required by subdivision (1)(b) (i) or (ii) of this section, such notice may also be provided by any other appropriate method designated by such public body or such advisory committee.

(d) Each public body shall record the methods and dates of such notice in its minutes.

(e) Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (i) twenty-four hours before the scheduled commencement of the meeting or (ii) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) Beginning January 1, 2025:

(a) Each public body shall give reasonable advance publicized notice of the time and place of each meeting as provided in this subsection. Such notice shall be transmitted to all members of the public body and to the public.

(b)(i) Except as provided in subdivision (2)(b)(ii) of this section, in the case of a public body described in subdivision (1)(a)(i) of section 84-1409 or such body's advisory committees, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(B)(I) Posting to the newspaper's website, if available, and (II) posting to a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper.

(ii) In the case of the governing body of a city of the second class or village, any advisory committee of such governing body, or the governing body of a rural or suburban fire protection district, such notice shall be given by:

(A)(I) Publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (II) posting on such newspaper's website, if available, and (III) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers. Such notice shall be placed in the newspaper and on the websites by the newspaper;

(B)(I) Posting to the newspaper's website, if available, and (II) posting on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers if no edition of a newspaper of general circulation within the public body's jurisdiction is to be finalized for printing prior to the time and date of the meeting. Such notice shall be placed in the newspaper and on the websites by the newspaper; or

(C)(III) Posting written notice in three conspicuous public places in such city, village, or district. Such notice shall be posted by the public body in the same three places for each meeting.

(iii) In the case of a public body not described in subdivision (2) (b)(i) or (ii) of this section, such notice shall be given by a method designated by the public body.

(iv) In case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (A) post such notice on its website, if available, (B) submit a post on a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (C) post such notice in a conspicuous public place in such public body's jurisdiction. The public body shall keep a written record of such posting. The record of such posting shall be evidence that such posting was done as required and shall be sufficient to fulfill the requirement of publication.

(3)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (3)(b) of this section are met:

(i) A state agency, state board, state commission, state council, or state committee, or an advisory committee of any such state entity;

(ii) An organization, including the governing body, created under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act;

(iii) The governing body of a public power district having a chartered territory of more than one county in this state;

(iv) The governing body of a public power and irrigation district having a chartered territory of more than one county in this state;

(v) An educational service unit;

(vi) The Educational Service Unit Coordinating Council;

(vii) An organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act;

(viii) A community college board of governors;

(ix) The Nebraska Brand Committee;

(x) A local public health department;

(xi) A metropolitan utilities district;

(xii) A regional metropolitan transit authority; and

(xiii) A natural resources district.

(b) The requirements for holding a meeting by means of virtual conferencing are as follows:

(i) Reasonable advance publicized notice is given as provided in subsections (1) and (2) of this section, including providing access to a dial-in number or link to the virtual conference;

(ii) In addition to the public's right to participate by virtual conferencing, reasonable arrangements are made to accommodate the public's right to attend at a physical site and participate as provided in section 84-1412, including reasonable seating, in at least one designated site in a building open to the public and identified in the notice, with: At least one member of the entity holding such meeting, or his or her designee, present at each site; a recording of the hearing by audio or visual recording devices; and a reasonable opportunity for input, such as public comment or questions, is provided to at least the same extent as would be provided if virtual conferencing was not used;

(iii) At least one copy of all documents being considered at the meeting is available at any physical site open to the public where individuals may attend the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; and

(iv) Except as otherwise provided in this subdivision or subsection (4) of section 79-2204, no more than one-half of the meetings of the state entities, advisory committees, boards, councils, organizations, or governing bodies are held by virtual conferencing in a calendar year. In the case of (a) an organization created under the Interlocal Cooperation Act that sells electricity or natural gas, (b) an organization created under the Municipal Cooperative Financing Act, (C) a governing body of a risk management pool and any advisory committee of such governing body, or (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, such organization, governing body, or committee may hold more than one-half of its meetings by virtual conferencing if such organization holds at least one meeting each calendar year that is not by virtual conferencing.

(4) Virtual conferencing, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(5) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(6) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by virtual conferencing. The provisions of subsection (5) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(7) A public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing.

(8)(a) Notwithstanding subsections (3) and (6) of this section, if an emergency is declared by the Governor pursuant to the Emergency Management Act as defined in section 81-829.39, a public body the territorial jurisdiction of which is included in the emergency declaration, in whole or in part, may hold a meeting by virtual conferencing during such emergency if the public body gives reasonable advance publicized notice as described in subsections (1) and (2) of this section. The notice shall include information regarding access for the public and news media. In addition to any formal action taken pertaining to the emergency, the public body may hold such meeting for the purpose of briefing, discussion of public business, formation of tentative policy, or the taking of any action by the public body.

(b) The public body shall provide access by providing a dial-in number or a link to the virtual conference. The public body shall also provide links to an electronic copy of the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act. Reasonable arrangements shall be made to accommodate the public's right to hear and speak at the meeting and record the meeting. Subsection (5) of this section shall be complied with in conducting such meetings.

(c) The nature of the emergency shall be stated in the minutes. Complete minutes of such meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available for inspection as provided in subsection (5) of section

84-1413.

(9) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (3)(a) of this section may hold a meeting by virtual conferencing if:

(a) The purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted upon at a subsequent non-virtual open meeting of the public body;

(b) No action is taken by the public body at the virtual meeting; and

(c) The public body complies with subdivisions (3)(b)(i) and (ii) of this section.

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, a camera, video equipment, or any other means of pictorial or sonic reproduction or in writing. Except for closed sessions called pursuant to section 84-1410, a public body shall allow members of the public an opportunity to speak at each meeting.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings, including meetings held by virtual conferencing.

(3) No public body shall 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. The body shall require any member of the public desiring to address the body to identify himself or herself, 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.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act; and

(f) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) Each public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at a meeting.

(8) Public bodies shall make available at the meeting or the in-state location for virtual conferencing as required by subdivision (6)(c) of this section, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting, either in paper or electronic form. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

84-1413. Meetings; minutes; roll call vote; secret ballot; when; agenda and minutes; required on website; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written or kept as an electronic record and shall be available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing or keeping the minutes is absent due to a serious illness or emergency.

(6) Beginning July 31, 2022, the governing body of a natural resources district, the city council of a city of the metropolitan class, the city council of a city of the primary class, the city council of a city of the first class, the county board of a county with a population greater than twenty-five thousand inhabitants, and the school board of a school district shall make available on such entity's public website the agenda and minutes of any meeting of the governing body. The agenda shall be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes shall be placed on the website at such time as the minutes are available for inspection as provided in subsection (5) of this section. This information shall be available on the public website for at least six months.

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

Revised 07/2024


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PROOF OF PUBLICATION

State of Nebraska)
) ss.
County of Thomas)

Kendra L. Cutler, being first duly sworn, deposes and says she is the Editor of the Thomas County Herald a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Thedford, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

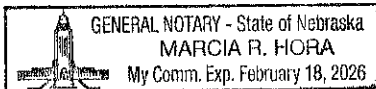
July 10, 2025

Kendra L. Cutler

Subscribed to in my presence and Sworn to before me this 31st day of July, 2025

Marcia R. Hora
Notary Public

Publication Fee \$ 12.45



Sandhills Schools Board

Public Notice

The Board of Education of Sandhills Public Schools will meet Monday, July 14, 2025 at 7:00 p.m. in the Lecture Hall at the high school in Dunning, Nebraska. All meetings are open to the public. Agendas are kept continually current and available for public inspection in the Superintendent's Office during regular business hours with reasonable notice.

Publish: July 10, 2025

ZNEZ

PROOF OF PUBLICATION

State of Nebraska)
) ss.
County of Thomas)

Kendra L. Cutler, being first duly sworn, deposes and says she is the Editor of the Thomas County Herald a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Thedford, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

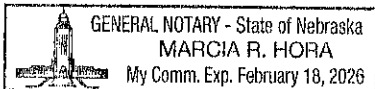
July 24, 2025

Kendra L. Cutler

Subscribed to in my presence and Sworn to before me this 31st day of July, 2025

Marcia R. Hora
Notary Public

Publication Fee \$ 237.30



Sandhills Public Schools Board Of Education Proceedings

SANDHILLS PUBLIC SCHOOLS

Regular Board of Education Meeting Minutes

Monday, July 14, 2025
7:05 P.M.

Sandhills High School Lecture Hall

Regular Board Meeting:

1. Call to order

The regular monthly meeting of the Sandhills Public Schools Board of Education was called to order on July 14, 2025 at 7:15 in the Sandhills High School Lecture Hall by President Rory Zutavern.

2. Mission Statement

"To develop KNIGHTS" Knowledgeable, Noble, Independent, Grateful, Honest, Tenacious, and Successful citizens for an ever-changing world."

3. Nebraska Open Meetings Law Posted in the meeting room. The location of the poster was noted.

4. Publication of Meetings Per Policy 204.07 reasonable advance notification was made of the meeting. Verification of Publication of minutes and meeting notice in the *Thomas County Herald*, June 19, 2025.

5. Roll Call. Board members present: Dillon Simonson, Jeff Martindale, Rory Zutavern, and Reed Larsen. A motion made by Jeff Martindale, seconded by Reed Larsen to excuse Michelle Milleson and Jill Thompson absence. Larsen: Yea, Martindale: Yea, Simonson: Yea, Zutavern: Yea. Motion passed 4-0. Also present was one guest, Superintendent Jamie Isom, Principal Patrick Reco, and Jaylee Simonson, bookkeeper.

6. Pledge of Allegiance

The Pledge of Allegiance was recited by board members and others in attendance.

7. Approval of Agenda

A motion made by Dillon Simonson, seconded by Reed Larsen to approve the agenda: Yea, Nay, Larsen: Yea, Martindale: Yea, Simonson: Yea, Zutavern: Yea. Thompson, absent; Milleson, ab-

8. Public Comment

The Board sets aside time to hear comments or concerns from patrons. No public comments were made.

9. Consent Agenda

A motion made by Jeff Martindale, seconded by Reed Larsen to approve the consent agenda: Yea, Nay, Larsen: Yea, Martindale: Yea, Milleson: absent, Simonson: Yea, Thompson: absent, Zutavern: Yea. Motion passed 4-0.

9.a. Approve the minutes of the June 9, 2025 regular board meeting

9.b. Approve the Financial Report

9.c. Approve the payment of bills

10. Administrative Reports

10.a. Activities Director's Report NCA Coaches clinic will be held July 22. High school conditioning will start August 4 and the first day of fall practice is August 11. The football team will be helping with concessions as part of the Loup 2 Loup race again this year. The volleyball team and boys' basketball team will be helping with the SORC race in Arnold. Troy Saner will serve as the assistant varsity boys' basketball coach in the coming season.

10.b. Principal's Report

Mr. Reco reported that several staff members have attended summer workshops and training. Trainings have included Multi-Tiered Support Systems (MTSS), Power School, and Language Arts training for CKLA Amplify. Year end NDE reporting has been completed and Power School has been rolled over to the new school year. The summer crews are working to clean and prepare the buildings for the new school year. Repair of damage from lightning strike at the elementary has largely been completed. The Sandhills

Open Road Challenge (SORC) will again partner with the school, the school providing meeting space and areas for concessions. Planned weekly information will be sent out to parents and students about the impor-

and estimated that work can be completed soon.

2. The insurance adjustor and engineer were here to review the additional gym floor in the activity building to try to determine cause of the raised areas and what options might be to repair or replace this area. Further testing will be done and updates will follow.

11.c. Review of snack availability

Dr. Isom and Mr. Reco inquired about snacks being available at no cost for a large portion of the day at the high school. At this point, it is difficult to determine the cost of providing that option.

Following discussion, no decisions were made but will be revisited at the next board meeting.

12. Action Items

12.a. Approve Staff and Student Handbooks for 2025-2026 Staff and Student Parent Handbooks, and Extracurricular Participation Handbook have been 12.b, 12.c, 12.d, 12.e, 12.f, thoroughly reviewed in preparation for the 2025-2026 school year. The organization of the handbooks has been updated.

A motion was made by Reed Larsen, seconded by Dillon Simonson to approve staff and student handbooks.

Larsen: Yea, Martindale: Yea, Milleson: absent, Simonson: Yea, Thompson: absent, Zutavern:

Yea. Motion passed 4-0.

Review and award fuel bids for the 2025-2026 school year

One bid for fuel was received from Sandhill Oil. The bids were as follows: #1 Diesel \$3,749, #2 Diesel \$3,449, Gasoline \$3,199 with state tax in-

cluded in the price for all fuel types.

Jeff Martindale moved, and seconded by Reed Larsen to award fuel bids for the 2025-2026 school year to Sandhill Oil. Larsen: Yea, Martindale: Yea, Milleson: absent, Simonson: Yea, Thompson: absent, Zutavern: Yea. Motion passed 4-0.

Review and Award Propane Bids for 2025-2026

10.c. Superintendent

Regular review of board policy continues. This month's board agenda includes annual review of a few board policies for review and approval. Handbooks have been reworked and will be available once approved. There was a lightning strike at the elementary that caused minor damage to the storage building, which has been repaired. Estimated cost to replace the worn-out original water/gas faucets in the high school science room is \$2,000 and cost of adding a filter for sand for the building is projected to be \$6,000. Those projects are planned to be completed prior to the beginning of the school year. The Wellness Policy and Plan will be reviewed as part of the August regular meeting. Dr. Isom will also have a preliminary budget available for discussion as part of the August meeting.

11. Discussion Items

11.a. Transportation

Dr. Isom and Mr. Reco shared information about the usage of 12 passenger vans for student transportation, essentially that due to federal regulations and pending Nebraska rule changes, 12 passenger vans should not be used to transport students. Discussion regarding options for student transportation followed and will be a consideration in the upcoming budget process.

11.b. Report on facilities

1. A cooling unit at the high school has been damaged. The damage was originally thought to be caused by lightning, but upon further inspection, the filter had been sucked into the unit, causing damage to bearings and the blower wheel. Waldinger's has providing an estimate of cost to repair, \$10,043.32,

One bid for propane was received from Sandhill Oil. Prepaid price for 25,000 gallons was offered at \$1,249, and gallons exceeding the prepaid 25,000 was offered at \$1,349.

A motion was made by Reed Larsen, seconded by Dillon Simonson to award the propane bid to Sandhills Oil for the 2025-2026 year.

Larsen: Yea, Martindale: Yea, Milleson: absent, Simonson: Yea, Thompson: absent, Zutavern: Yea. Motion passed 4-0.

Finalize bus routes for the 2025-2026 school year. Bus routes for the 2025-2026 school year were discussed and approved as presented. Dillon Simonson moved, seconded by Reed Larsen to approve bus routes for the 2025-2026 school year as presented.

Larsen: Yea, Martindale: Yea, Milleson: absent, Simonson: Yea, Thompson: absent, Zutavern: Yea. Motion passed 4-0.

Review, final reading, and approval of Board Policies 502.1 Resident Students and 502.2 Non-resident Students/Option Enrollment, 504.06 Student Dress, 504.12 Cell Phones and Electronic Communication, 506.01 Student Activity Eligibility, 507.05 COPPA Student Privacy Notice, 508.18 Administration of Naloxone, 605.05 Religious-Based Exclusion, 604.16 Behavioral Intervention and Classroom Management, 604.17 Use of Artificial Intelligence, 1005.03 Parental and Family Involvement, and 1005.13 Parental Access to Library Materials. A motion was made by Reed Larsen, seconded by Jeff Martindale to approve the final reading and/or review of Board Policies 502.01, 502.02, 504.06, 504.12, 506.01, 507.05, 508.18, 605.05, 604.16, 604.17, 1003.05, and 1005.13.

Larsen: Yea, Martindale: Yea, Milleson: absent, Simonson: Yea, Thompson: absent, Zutavern: Yea. Motion passed 4-0.

Review and approve Board Policies 404.01 Employee Physical Examinations, 404.02 Employee

Injury on the Job, 404.03 Employees Personal Security and Safety, 404.04 Communicable Diseases, 404.05 Hazardous Chemical Disclosure, 404.06 Harassment by Employees, 404.07 Substance Free Workplace, 404.08 Drug and Alcohol Testing, 404.09 Injured Employee Alternative Duty Review, 404.10 Disclosure and Protection of Employee Health Information,

404.11 Facilities for Milk Expression, 404.13 School Closure Under Extraordinary Circumstances

*404.12 Title IX Sexual Harassment, an existing policy, has been moved to the 500 Section so it will be reviewed with that section.

A motion was made by Jeff Martindale, seconded by Dillon Simonson to review and approve Board Policies Board Policies 404.01 Employee Physical Examinations, 404.02 Employee Injury on the Job, 404.03 Employees Personal Security and Safety, 404.04 Communicable Diseases,

404.05 Hazardous Chemical Disclosure, 404.06 Harassment by Employees, 404.07 Substance Free Workplace, 404.08 Drug and Alcohol Testing, 404.09 Injured Employee Alternative Duty

12.g. Review, 404.10 Disclosure and Protection of Employee Health Information, 404.11 Facilities for Milk Expression, 404.13 School Closure Under Extraordinary Circumstances.

Larsen: Yea, Martindale: Yea, Milleson: absent, Simonson: Yea, Thompson: absent, Zutavern: Yea. Motion passed 4-0.

Annual review and approval of Board Policies 504.03 Student Conduct, 504.19 Student Fees, 504.20 Bullying Prevention, and 1005.3 Parental Involvement

A motion was made by Jeff Martindale, seconded by Reed Larsen to approve the annual review and approval of Board Policies 504.03 Student Conduct, 504.19 Student Fees, 504.20 Bullying

Prevention, and 1005.3 Parental Involvement. Larsen: Yea, Martindale: Yea, Milleson: Yea, Simonson: Yea, Thompson: Yea, Zutavern: Yea. Motion passed 4-0.

13. Adjourn
The regular meeting of the Board of Education meeting July 14, 2025 was adjourned at 9:25 p.m. by President Rory Zutavern.

OFFICIAL MEETING NOTICE: The next regular meeting of the Sandhills Public Schools Board of Education will be held at the high school lecture hall in Dunning NE and will begin at 7:0 p.m. on August 11, 2025.

CLAIMS

- Acco Brands.....85.06
Ace Hardware39.98
Activity Fund.....5,000.00
Blick Art
Materials321.53
Cash-Wa
Distributing301.80
Consolidated
Telephone395.37
Corporate Payment
Systems.....3,804.20
Creative Printers..243.38
Custer Public
Power District...1,902.89
DAS State Accounting-
Central Finance...396.67
Discount School
Supply.....22.30
Dunning Water....365.00
Eakes Office
Solutions1,074.95
Flinn
Scientific Inc.....45.66
Gibbs Smith
Education.....821.13
Grocery Kart..... 69.20
Gumdrop Books...670.31
HD Supply Formerly
Home Depot Pro....29.00
Hometown
Leasing532.28
Hubert Company...27.90
JAMF
Software LLC.....1,100.00
Kearney Quality Sew &
Vac, Inc:33.49
Lakeshore Learning
Materials459.68
Lunch Fund.....5,000.00
MCI.....58.00
Midwest Floor
Specialists.....4,155
Midwest Technology
Products98.60
Nebraska Public Health
Environ. Lab15.00
NIBC.....275.00
Presto X Co.....246.65
Pyramid School
Products837.67
Quill856.29
Redcort Software,
Inc.....95.00
School Health.....8.26

- Specialty, Inc.472.94
Software
Unlimited, Inc...4,750.00
Staples1,340.32
TEAM Physical
Therapy253.92
Thedford Lumber and
Supply.....838.43
Village Of Halsey..750.00
Village of
Thedford940.90
Payroll &
Liabilities.....183,189.98
Total.....221,921.74
Publish: July 24, 2025
ZNEZ

PROOF OF PUBLICATION

State of Nebraska)
) ss.
County of Thomas)

Kendra L. Cutler, being first duly sworn, deposes and says she is the Editor of the Thomas County Herald a weekly legal newspaper having a bona fide circulation of more than 300 copies published in Thedford, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

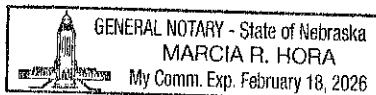
July 31, 2025

Kendra L. Cutler

Subscribed to in my presence and Sworn to before me this 31st day of July, 2025

Marcia R. Hora
Notary Public

Publication Fee \$ 40.00



SANDHILLS PUBLIC SCHOOLS
NOTICE OF MEETING
CONCERNING INCREASE TO SCHOOL
DISTRICT'S PROPERTY TAX
REQUEST AUTHORITY

"NOTICE is hereby given, in compliance with the provisions of Neb. Rev. Stat. § 79-3405, that the Board of Education for Sandhills Public Schools will meet on the 11th day of August, 2025, at 7:00 p.m. at Sandhills High School Lecture Hall, 107 Gandy Ave, Dunning NE to discuss, consider and possibly vote to approve an increase to the school district's property tax request authority by up to an additional seven percent, or other maximum amount as permitted by law, above the base growth percentage."

PUBLISH: JULY 31, 2025

ZNEZ

**Sandhills Public
Schools Board
Of Education
Public Notice**

The Board of Education of Sandhills Public Schools will hold a budget work-session on August 27, 2025 at 6:30 p.m in the lecture hall of Sandhills High School in Dunning, NE. The purpose of the work-session is to discuss and consider plans for the 2025-2026 school year budget.

Publish: August 21,
2025 ZNEZ

Sandhills Public Schools 05-0071
 2025-2026 Valuation
 2025-2026

Aug-25

County	School District Taxable Value	School District Real Growth	School District	Real Growth Percentage	Real Growth %
			Prior Year Total Real Property Valuation		
Blaine	364,670,544	1,035,164	341,561,217	0.0030	0.2839%
Brown	19,822,391	0	18,580,217	0.0000	0.0000%
Custer	29,174,195	637,208	24,177,637	0.0264	2.6355%
Logan	13,555,949	0	12,702,817	0.0000	0.0000%
Loup	14,725,695	0	11,348,120	0.0000	0.0000%
Thomas	64,503,566	11,202,562	64,614,072	0.1734	17.3377%
Total	506,452,340	12,874,934	472,984,080	0.0272	2.7221%
Prior year total					
Aug 2024	472,984,080				
	7.08%				
Value of \$0.01 Levy 25-26					
	50,645				

*For Discussion
only*

*Budget Worksession
8/27/24*

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	<ul style="list-style-type: none"> ◆ 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	<p>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></p> <ul style="list-style-type: none"> ◆ Documents from the School District Budget Form <ul style="list-style-type: none"> ✓ Interlocal Form ✓ Cover Page through Page 6 ✓ Schedules A, B, D ✓ Property Tax Resolution ✓ Notices of Budget Hearing ✓ Notice of Special Hearing to Set Final Tax Request ◆ Proof of Publications for: <ul style="list-style-type: none"> ✓ Notice of Budget Hearing ✓ Notice of Special Hearing to Set the Final Tax Request <i>(Eliminated if joint public hearing was required)</i> ✓ Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority ◆ Certification(s) of Taxable Value ◆ Board minutes showing approval of district budget ◆ Board minutes showing 70% board approval to request more property taxes than the certified authority amount. <i>(if applicable)</i> ◆ Election Ballot and Certification of Election Results for a successful election to override the levy limitation <i>(if applicable)</i> ◆ Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation <i>(if applicable)</i> ◆ Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority <i>(if applicable)</i> ◆ Lid Computation Form (LC-2) submitted to the Nebraska Department of Education through the NDE Portal ◆ Copy of LC2 & Special Grant Funds list (Auditor of Public Accounts (APA) and your County Clerk) <p>***Budget Submission for Auditor of Public Accounts (APA) and your County Clerk – A list of supporting materials required is on the "Check List" tab of the School District Budget Form.</p>
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

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

SANDHILLS PUBLIC SCHOOLS (05-0071-000)

FORMULA STUDENTS CALCULATION

(Fall Membership	ADM/FM Ratio)	+	Contracted Out	=	Formula Students
(84	0.9998488827)	+	0	=	83.99
KDG Adjustment	(0 students	x .5)		times ADM Factor	=	0.00
<i>Total Formula Students</i>						83.99

FORMULA NEEDS CALCULATION

Basic Funding	2,852,295
Poverty Allowance	0
Limited English Proficiency Allowance	0
Focus School & Program Allowance	0
Summer School Allowance	0
Special Receipts Allowance	127,595
Transportation Allowance	90,528
Elementary Site Allowance	0
Distance Education & Telecommunications Allowance	11,497
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	3,081,915
Formula Needs Stabilization	0
Total Formula Needs	3,081,915

FORMULA RESOURCES CALCULATION

Yield From Local Effort Rate	472,657,576 / 100 x 1.0000000000	4,726,576
Net Option Funding		0
Allocated Income Tax Funds		12,521
Other Actual Receipts		254,237
Community Achievement Plan Aid		0
Foundation Aid Included in Resources		75,589
Total Formula Resources		5,068,923

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

SANDHILLS PUBLIC SCHOOLS (05-0071-000)

STATE AID CALCULATION

Equalization Aid	0
Net Option Funding	0
Allocated Income Tax Funds	12,521
Community Achievement Plan Aid	0
Foundation Aid Included in Resources	75,589
Foundation Aid Outside of Resources	50,392
Total State Aid Calculated	138,502
Prior Year (2025/26) State Aid Correction	452
Total State Aid	138,954
Carryover Adjustment from years prior to 2025/26	0

prior year state aid -
\$189,939

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

Finance & Organizational Services (<https://www.education.ne.gov/fos/>)

Home (<https://www.education.ne.gov/fos/>)

Data Searches & Tables (./Default.aspx)

Forms (<http://www.education.ne.gov/fos/Forms/>)

Home Page (<http://www.education.ne.gov/fos/>)

Payment Information (<https://www.education.ne.gov/fos/payment-information/>)



(https://twitter.com/NDE_Finance)



(<https://www.youtube.com/channel/UCyGVWQnSxjWyUT0AauoV8vw>)

State Aid History by District

County-District Number: **05-0071-000**

District Name: **SANDHILLS PUBLIC SCHOOLS**

Class of District: **1**

Please Note: 2009/10 & 2010/11 Include Federal American Recovery and Reinvestment Funds (ARRA) and Education Job Funds.

State Aid History

Certification Year	State Aid Paid	% Change from Previous Year
2025/26	\$138,954.00	(26.84)% (50,985)
2024/25	\$189,939.00	(26.16)%
2023/24	\$257,221.00	43.67%
2022/23	\$179,041.00	25.39%
2021/22	\$142,792.00	17.81%
2020/21	\$121,206.00	39.60%
2019/20	\$86,825.00	35.79%
2018/19	\$63,942.00	33.76%
2017/18	\$47,804.00	425.15%
2016/17	\$9,103.00	(82.51)%
2015/16	\$52,044.91	133.66%

2025/26 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION

COUNTY: BLAINE
COUNTY-DISTRICT NUMBER: 05-0071-000
DISTRICT NAME: SANDHILLS PUBLIC SCHOOLS

Certified Budget Authority	\$4,257,060	Budget Based
Allowable Reserve Percentage	45 %	
Access to Prior Year's Unused Budget Authority	\$614	

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: $((GFBE - SGF - SPED - GFLE) + (SGA +/- SGACORR))$

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

SANDHILLS PUBLIC SCHOOLS (05-0071-000)

Total Certified Property Tax Request Authority	\$3,251,954
Additional Base Growth % Allowed with Board Approval	7 %
Additional Property Tax Request Authority Allowed with Board Approval	\$234,994
Maximum Certified Property Tax Request Authority Including Board Approved Amount	\$3,486,948

SECTION A - TOTAL BASE REVENUE CALCULATION

2024/25 Property Tax	\$2,898,942
2022/23 Other Non-Property Tax	\$142,930
2023/24 SPED	\$125,253
2024/25 TEEOSA	\$189,939
TOTAL BASE REVENUE CALCULATION	\$3,357,064

SECTION B - TOTAL BASE GROWTH PERCENTAGE

Base Growth	3.0000 %
Membership Growth	0.0000 %
LEP Growth	0.0000 %
Poverty Growth	0.1786 %
TOTAL BASE GROWTH RATE PERCENTAGE	3.1786 %

SECTION C - TOTAL CALCULATED REVENUE CAP FOR 2025/26

(Section A Total x Section B Total)

TOTAL REVENUE CAP	\$3,463,772
--------------------------	--------------------

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)	\$115,388
2024/25 SPED (minus)	\$131,337
2025/26 TEEOSA (minus)	\$138,954
2024/25 Unused Property Tax Authority (add)	\$173,861

TOTAL CERTIFIED PROPERTY TAX REQUEST AUTHORITY	\$3,251,954
-------------------------------------------------------	--------------------

SECTIONS E - G - ADDITIONAL BOARD APPROVAL INFORMATION

Additional Base Growth % Allowed with Board Approval	7 %
Additional Property Tax Authority Allowed with Board Approval	\$234,994

ALMAXIMUM CERTIFIED PROPERTY TAX REQUEST AUTHORITY INCLUDING BOARD APPROVED	\$3,486,948
------------------------------------------------------------------------------------	--------------------

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

Nebraska Department of Education
School Finance and Organizational Services

Explanation of 2025/26 Property Tax Authority Calculation

SECTION A – TOTAL PROPERTY TAX & NON-PROPERTY TAX REVENUE

From the General and Special Building Funds only – Data collected and added together from the following sources:

- The property tax requests from the current budget year (2024-25 LC-2)
- Non-property tax revenue reported in the previous year's Annual Financial Report (2022-23 AFR)
- SPED reimbursement totals reported in the current AFR data year (2023-24 AFR)
- TEEOSA reimbursement total from the current fiscal year (to be paid 2024-25)

SECTION B – TOTAL BASE GROWTH %

The sum of the following percentages:

- 3%
- The annual percentage increase in the student enrollment of the school district multiplied by:
 - One if the school district's student enrollment has grown by an average of 3% over the preceding 3 years and 150 students over the 3 years; seven-tenths if the school district's student enrollment has grown by an average of 3% over the preceding 3 years; or four-tenths if growth average below 3%
- The percentage obtained by first dividing the annual increase in the total number of limited English proficiency students in the school district by the student enrollment of the school district and then multiplying the quotient by fifteen hundredths
- The percentage obtained by first dividing the annual increase in the total number of poverty students in the school district by the student enrollment of the school district and then multiplying the quotient by fifteen hundredths

SECTION C – REVENUE CAP

Total Property Tax & Non-Property Tax Revenue (Section A) multiplied by Total Base Growth Percentage total (Section B). This amount is the upcoming year's (2025-26) total revenue subject to the property tax cap authority calculation.

SECTION D – PROPERTY TAX REQUEST AUTHORITY

The sum of the Revenue Cap (Section C)

- LESS: Non-property tax revenue reported in the most recent available year's Annual Financial Report (2023-24 AFR) for the General and Special Building Funds. At certification data is updated for districts that submitted amendments.
- LESS: 2024/25 SPED reimbursement amount (model uses estimate from November 2024 SPED FFR, certification is revised with actual paid through May 2025)
- LESS: TEEOSA to be paid in the upcoming fiscal year including foundation aid and prior year correction amount

- PLUS: Prior years unused property tax authority (2024-25 LC-2)

2025-26 Property Tax Request Authority is the maximum amount a district will be allowed to ask between their General and Building fund tax request. This amount does not take into consideration the levy or spending authority requirements which may limit a districts request to an amount below their property tax request authority.

SECTION E - ADDITIONAL BASE GROWTH PERCENTAGE

With 70% Board approval the following additional percentage will apply:

- 7% with average daily membership of 471 students or less
- 6% with average daily membership of 472-3044 students
- 5% with average daily membership of 3045-10,000 students
- 4% with average daily membership of 10,001 or more students

SECTION F – ADDITIONAL PROPERTY TAX AUTHORITY IF BOARD APPROVED

Total Property Tax & Non-Property Tax Revenue (Section A) from the base year (2024-25) multiplied by Additional Base Growth Percentage (Section E). This is the amount of additional property taxes for the General and Building fund that may be levied if the district obtains 70% board approval.

SECTION G – PROPERTY TAX REQUEST AUTHORITY Including additional board approved amount

Sum of Property Tax Request Authority (Section D) and Additional Property Tax Authority (Section F) for the upcoming year (2025-26) which would be the maximum amount a district could levy in the General and Special Building funds without obtaining a voter approved override.

Sandhills Public Schools 05-0071
 2025-2026 Valuation
 2025-2026

Aug-25

County	School District Taxable Value	School District Real Growth	School District	Real Growth Percentage	Real Growth %
			Prior Year Total Real Property Valuation		
Blaine	364,670,544	1,035,164	341,561,217	0.0030	0.2839%
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Loup	14,725,695	0	11,348,120	0.0000	0.0000%
Thomas	64,503,566	11,202,562	64,614,072	0.1734	17.3377%
Total	506,452,340	12,874,934	472,984,080	0.0272	2.7221%

Prior year total

Aug 2024 472,984,080
 7.08%

Value of \$0.01 Levy 25-26

50,645

Draft 2

Sandhills Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 2,898,942.00
(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase
12,874,934.00 / 472,984,080.00 = 2.72 % (3)
2025 Real Growth Value per Assessor Prior Year Total Real Property Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.72 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 136,830.06

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 3,035,772.06
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) \$ 3,035,594.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is greater than line (6), your political subdivision is required to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is less than line (6), your political subdivision is not required to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

2025-2026

STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 05-0071-000 Class #: 1

Sandhills Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF
Blaine County

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

Draft 2

AMOUNT OF PERSONAL AND
REAL PROPERTY TAX REQUIRED FOR:

	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 2,899,230.00	\$ 2,899,230.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ -		\$ -
Special Building Fund	\$ -	\$ 136,364.00	\$ 136,364.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 3,035,594.00	\$ 3,035,594.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

Principal	\$ -
Interest	\$ -
Total Outstanding Bonded Indebtedness	\$ -

Total Certified Valuation (All Counties)

\$ 506,452,340

(Certification of Valuation(s) from County Assessor **MUST** be attached)

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

YES NO

If YES, Please submit Interlocal Agreement Report by September 30th.

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

YES NO

If YES, Please submit Trade Name Report by September 30th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

YES NO

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts - Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education - Upload to NDE Portal only

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Tax, Valuation, and Levy History

Draft 2

Year	GF Tax Request	\$ dif	%	GF Levy	%
21-22	\$ 2,500,000.00			\$ 0.570148	
22-23	\$ 2,555,556.00	\$ 55,556.00	2.22222%	\$ 0.565973	-1.1739%
23-24	\$ 2,581,369.00	\$ 25,813.00	1.0101%	\$ 0.559330	-1.1739%
24-25	\$ 2,772,022.00	\$ 190,653.00	7.3857%	\$ 0.586071	4.7809%
25-26	\$ 2,899,230.00	\$ 127,208.00	4.5890%	\$ 0.572459	-2.3226%

	Bldg Tax Request	\$ dif	%	Bldg Levy	%
21-22	\$ 151,515.00			\$ 0.034554	
22-23	\$ 154,020.00	\$ (21,025.00)	1.6533%	\$ 0.034110	-1.2847%
23-24	\$ 132,995.00	\$ (15.00)	-13.6508%	\$ 0.028817	-15.5178%
24-25	\$ 132,980.00	\$ (15.00)	-0.0113%	\$ 0.028115	-2.4367%
25-26	\$ 136,364.00	\$ 3,384.00	2.5447%	\$ 0.026925	-4.2318%

	Total Tax Request	\$ dif	%	Valuation	%	Total Levy	%
21-22	\$ 2,651,515.00			\$ 438,482,318.00		\$ 0.604703	
22-23	\$ 2,709,576.00	\$ 58,061.00	2.1897%	\$ 451,532,819.00	2.9763%	\$ 0.600084	-0.7638%
23-24	\$ 2,714,364.00	\$ 4,788.00	0.1767%	\$ 461,511,150.00	2.2099%	\$ 0.588147	-1.9892%
24-25	\$ 2,898,942.00	\$ 184,578.00	6.8000%	\$ 472,984,080.00	2.4859%	\$ 0.612905	4.2095%
25-26	\$ 3,035,594.00	\$ 136,652.00	4.7139%	\$ 506,452,340.00	7.0760%	\$ 0.599384	-2.2060%

Considerations for 2025-2026 budget

General Fund

Certified increase (using 8.08% NPERS vs 9.85%)	62,000
Classified increase	22,200
Admin increase	16,700
reduced State Aid	<u>50,985</u>

increases compared to 2024-2025 151,885

Building Fund

7 yr lease purchase	year 4	
	12/15/2025	103,895
	6/15/2026	2,945
5 yr cop	year 1	
	10/15/2025	1,869
	4/15/2026	<u>16,890</u>

Amount needed for 2025-2026 (minimum) 125,599

Depreciation Fund (transfer) 150,000 for 2026-2027

Lunch Fund (transfer) 50,000 for 2026-2027

Activities Fund (transfer) 50,000 for 2026-2027
Coop Fund

Thoughts for Depreciation/Building Fund Planning

- Considerations from Facility Advocates Facility Audit
- Transportation
 - 14 passenger bus, perhaps two?
- HS Roof replacement – (probably about 5-6 yrs)
- Elem Roof Replacement
- Science Room renovation
- Concrete replacement/repair
- Carpet replacement
- Window replacement
- Security cameras

Draft 2

Please Complete this **Basic Data Input** -It will put information consistently through

INPUT ↓

County-District #: 05-0071-000
 Name of School: Sandhills Public Schools
 Name of County: Blaine
 Class: 1
 Current School District Taxable Value 506,452,340 From County Assessor Certifi
 Prior School District Taxable Value 472,984,080 From Prior Year Budget, Cove
 Prior Year TOTAL Property Tax Request 2,898,942.00 From Prior Year Budget, Cove
 Prior Year Property Tax Request - All Other Purposes ONLY 2,898,942.00 From Prior Year Budget, Cove
 Prior Year Levy Rate 0.612905 Prior Year total levy set by Cc
 School District Real Growth Value 12,874,934.00 From County Assessor Certifi
 School District Prior Year Total Real Property Valuation 472,984,080.00 From County Assessor Certifi

Hearing Held On:

Day of month: 8
 Month: September
 Year: 2025
 Time: 7:00
 A.M. or P.M.: P.M.

Location of Hearing: Sandhills High School Lecture Hall

Special Hearing to Set Final Tax Request Held On:

Day of month: 8
 Month: September
 Year: 2025
 Time: 7:00
 A.M. or P.M.: P.M.

Location of Hearing: Sandhills High School Lecture Hall

2025-2026

STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 05-0071-000 Class #: 1

Sandhills Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Blaine County

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

DRAFT 2

AMOUNT OF PERSONAL AND
REAL PROPERTY TAX REQUIRED FOR:

	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 2,899,230.00	\$ 2,899,230.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ -		\$ -
Special Building Fund	\$ -	\$ 136,364.00	\$ 136,364.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 3,035,594.00	\$ 3,035,594.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$	-	Principal
\$	-	Interest
\$	-	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

DRAFT 2

Total Certified Valuation (All Counties)

\$ 506,452,340

(Certification of Valuation(s) from County Assessor MUST be attached)

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

YES NO

If YES, Please submit Interlocal Agreement Report by September 30th.

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

YES NO

If YES, Please submit Trade Name Report by September 30th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

YES NO

Submission Information

Budget Due by 9-30-2025

Submit budget to:

1. Auditor of Public Accounts - Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education - Upload to NDE Portal only

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	1,388,527.00	2,548,908.00	2,870,238.00	5,419,146.00	265,300.00	4,388,846.00	4,654,146.00	765,000.00	5,419,146.00
Depreciation	274,137.00	424,137.00		424,137.00			424,137.00		424,137.00
Employee Benefit	-	-		-			-		-
Contingency	-	-		-			-		-
Activities	63,200.00	183,200.00		183,200.00			183,200.00		183,200.00
School Nutrition	56,601.00	204,201.00		204,201.00			204,201.00		204,201.00
Bond	-	-		-			-		-
Special Building	47,977.00	47,977.00	135,000.00	182,977.00			182,977.00		182,977.00
Qualified Capital Purpose Undertaking	-	-		-			-		-
Cooperative	-	200,000.00		200,000.00			200,000.00		200,000.00
Student Fee	-	-		-			-		-
TOTAL ALL FUNDS	1,810,442.00	3,608,423.00	3,005,238.00	6,613,661.00	265,300.00	4,388,846.00	5,848,661.00	765,000.00	6,613,661.00

PERSONAL AND REAL PROPERTY TAX RECAP

	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	2,870,238.00	-	135,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	28,992.00	-	1,364.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	2,899,230.00	-	136,364.00	-

CERTIFIED STATE AID MOTOR VEHICLE TAXES

\$	138,954.00	\$	56,100.00
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COUNTY TREASURER'S BALANCE, 9-1-2025

	-	20,000.00	-
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2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,425,558.00	3,072,073.00	1,855,469.00	4,927,542.00	183,610.00	3,375,405.00	3,559,015.00	1,368,527.00
Depreciation	152,037.00	302,037.00		302,037.00			27,900.00	274,137.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	28,000.00	168,000.00		168,000.00			104,800.00	63,200.00
School Nutrition	24,143.00	203,701.00		203,701.00			147,100.00	56,601.00
Bond	-	-		-			-	-
Special Building	195,897.00	196,801.00	120,000.00	316,801.00			268,824.00	47,977.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	1,825,635.00	3,942,612.00	1,975,469.00	5,918,081.00	183,610.00	3,375,405.00	4,107,639.00	1,810,442.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES	
\$	35,940.00

2023-2024 ACTUAL

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,476,848.00	2,422,366.00	2,296,216.00	4,718,582.00	129,229.00	3,163,795.00	3,293,024.00	1,425,558.00
Depreciation	344,046.00	345,276.00		345,276.00			193,239.00	152,037.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	56,390.00	164,228.00		164,228.00			136,228.00	28,000.00
School Lunch	13,712.00	166,004.00		166,004.00			141,861.00	24,143.00
Bond	-	-		-			-	-
Special Building	449,200.00	468,259.00	119,939.00	588,198.00			392,301.00	195,897.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	\$ 2,340,196.00	3,566,133.00	2,416,155.00	5,982,288.00	129,229.00	3,163,795.00	4,156,653.00	1,825,635.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES
\$ **69,946.00**

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME
Sandhills Public School
ADDRESS
107 Gandy Ave
CITY & ZIP CODE
Dunning NE 68833
TELEPHONE
(308)538-2224
WEBSITE
www.sandhillsknights.org

NAME	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
Rory Zutavern	Rory Zutavern	Michelle Milleson	Jamie Isom
Chairperson	Chairperson	Treasurer	Superintendent
(308)538-2224	(308)538-2224	(308)538-2224	(308)534-2224
rory.zutavern@sandhillsknights.org	rory.zutavern@sandhillsknights.org	michelle.milleson@sandhillsknights.org	jamie.isom@sandhillsknights.org

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

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

Sandhills Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 2,898,942.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{12,874,934.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{472,984,080.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{2.72} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.72 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 136,830.06

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 3,035,772.06
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) \$ 3,035,594.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

05-0071-000

Sandhills Public Schools

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Amounts eligible as exclusion for Voluntary Termination Agreements	
20	Retirement Contribution Increase	\$ 47,572.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 47,572.00

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

Notice is hereby given that Sandhills Public Schools has approved a superintendent employment contract on its agenda for the board meeting held on March 10, 2025 at 7:00 pm at the Lecture Hall in Sandhills High School in Dujining, Nebraska.

0

After the 2025/26 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 68,000.00		\$ 68,000.00
Compensation for activities outside of the regular salary:			
• Extended contracts / Activities outside of regular salary			
• Bonus/Incentive/Performance Pay			
• Stipends			
• All other costs not mentioned above			
Benefits and Payroll Costs Paid by district:			
• Insurances (Health, Dental, Life, Long Term Disability)	\$ 10,185.00		\$ 10,185.00
• Cafeteria Plan Stipend			
• Cash in lieu of insurance			
• Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district			
• District's share of retirement, FICA and Medicare	\$ 10,650.00		\$ 10,650.00
• IRS value of housing allowance			
• IRS value of vehicle allowance			
• Additional leave days			
• Annuities			
• Service credit purchase			
• Association / Membership dues	\$ 1,200.00		\$ 1,200.00
• Cell Phone/Internet reimbursement			
• Relocation reimbursement			
• Travel allowance/reimbursement			
• Mileage Allowance			
• Educational tuition assistance			
• All other benefit costs not mentioned above			
Totals:	\$ 90,035.00	\$ -	\$ 90,035.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

General Fund:	\$	2,899,230.00
Bond Fund:	\$	-
Special Building Fund:	\$	136,364.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 7.08 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 0.572402 per \$100 of assessed value.
4. Sandhills Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.599384 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Sandhills Public Schools will increase (decrease) last year's budget by 8.49 percent.
6. 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 # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025

To Assist in calculating Change in Operating Budget:

Fund	2025-2026 Budget of Disbursements & Transfers	2024-2025 Budget of Disbursements & Transfers (1)	\$ Change	% Change
General	4,654,146.00	4,438,060.00	216,086.00	4.87%
Depreciation	424,137.00	235,307.00	188,830.00	80.25%
Employee Benefit	-	-	-	
Contingency	-	-	-	
Activities	183,200.00	180,893.00	2,307.00	1.28%
School Lunch	204,201.00	178,912.00	25,289.00	14.13%
Bond	-	-	-	
Special Building	182,977.00	351,000.00	(168,023.00)	-47.87%
Qualified Capital Purpose Undertaking	-	-	-	
Cooperative	200,000.00	-	200,000.00	
Student Fee	-	-	-	
Total	5,848,661.00	5,384,172.00	464,489.00	8.63%

(1) - from page 2, column 7, of the School District's 2024-2025 Budget

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Sandhills Public Schools (05-0071-000) in Blaine 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 7:00 o'clock, P.M., at Sandhills High School Lecture Hall 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	\$ 3,293,024.00	\$ 3,559,015.00	\$ 4,654,146.00	\$ 765,000.00	\$ 2,548,908.00	\$ 2,899,230.00
Depreciation	\$ 193,239.00	\$ 27,900.00	\$ 424,137.00	\$ -	\$ 424,137.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	
Activities	\$ 136,228.00	\$ 104,800.00	\$ 183,200.00	\$ -	\$ 183,200.00	
School Nutrition	\$ 141,861.00	\$ 147,100.00	\$ 204,201.00	\$ -	\$ 204,201.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 392,301.00	\$ 268,824.00	\$ 182,977.00	\$ -	\$ 47,977.00	\$ 136,364.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ 200,000.00	\$ -	\$ 200,000.00	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 4,156,653.00	\$ 4,107,639.00	\$ 5,848,661.00	\$ 765,000.00	\$ 3,608,423.00	\$ 3,035,594.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 3,035,594.00	\$ 3,035,594.00

Notice of Special Hearing To Set Final Tax Request

Sandhills Public Schools (05-0071-000) in Blaine 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 7:00 o'clock P.M., at Sandhills High School Lecture Hall 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	472,984,080	506,452,340	7%

2024-2025 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	4,438,060.00	2,765,962.00	0.584790	0.546145	4,654,146.00	2,899,230.00	0.572459	-2%	5%
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	351,000.00	132,980.00	0.028115	0.026257	182,977.00	136,364.00	0.026925	-4%	-48%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
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	4,789,060.00	2,898,942.00	0.612905	0.572402	4,837,123.00	3,035,594.00	0.599384	-2%	1%

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	4,438,060.00	2,765,962.00	0.584790	0.546145	4,654,146.00	2,899,230.00	0.572459	-2%	5%
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	351,000.00	132,980.00	0.028115	0.026257	182,977.00	136,364.00	0.026925	-4%	-48%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
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	4,789,060.00	2,898,942.00	0.612905	0.572402	4,837,123.00	3,035,594.00	0.599384	-2%	1%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	1,514,621.00	1,636,260.00	1,831,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	112,110.00	117,950.00	175,000.00
4	Support Services - Pupils (SPED Related)	2100's	17,119.00	65,660.00	75,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	52,313.00		66,300.00
7	Support Services - Instructional	2200's	113,942.00	126,375.00	161,802.00
8					
9	Board of Education	2310	20,105.00	13,750.00	31,977.00
10	Executive Administration Services	2320	224,390.00	149,500.00	236,941.00
11	District Legal Services	2330	9,233.00	2,200.00	15,988.00
12	Office of the Principal	2410	111,889.00	128,000.00	122,400.00
13	General Administration - Business Services	2500	65,314.00	43,460.00	67,152.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	742,645.00	750,000.00	561,000.00
15	Vehicle Acquisition & Maintenance	2650			151,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2780	90,867.00	215,000.00	280,500.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 / 2793			15,300.00
18					
19	Community Services	3300			21,000.00
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	16,963.00	3,360.00	5,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	114,013.00	50,000.00	157,289.00
24	Facilities	4000	7,500.00	7,500.00	
25	Transfers to _____ Fund	8000	80,000.00		230,236.00
26	Interfund Loan/Repayment to _____ Fund				199,261.00
27	Transfer to School Nutrition			50,000.00	50,000.00
28	Transfer to Activity			50,000.00	50,000.00
29	Transfer to Depreciation			150,000.00	150,000.00
30	Total Disbursements & Transfers (Including SPED)		3,293,024.00	3,569,015.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	129,229.00	183,610.00	265,300.00
32	Total Non-Special Education Disbursements & Transfers		3,163,795.00	3,375,405.00	4,388,846.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				4,654,146.00
34	NECESSARY CASH RESERVE				765,000.00
35	TOTAL REQUIREMENTS				5,419,146.00
36					
37	BEGINNING BALANCES				

38	Cash Balance, 9-1				913,383.00	907,632.00	1,368,527.00
39	Investments, 9-1						
40	County Treasurer's Balance, 9-1				563,465.00	517,926.00	
41	Total Beginning Balance				1,476,848.00	1,425,558.00	1,368,527.00
42							
43							
44	RECEIPTS, & TRANSFERS						
45	LOCAL SOURCES						
46	Carline Tax		1115		9,107.00	13,250.00	10,200.00
47	Public Power District Sales Tax		1120		6,202.00		5,610.00
48	Motor Vehicle Taxes		1125		69,946.00	35,940.00	56,100.00
49	Tuition Received from Other Districts		1321 / 1323 / 1335				
50	Tuition Received from Individuals		1311-13 / 1370				
51	Other Tuition		1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360				
52	Transportation Received from Individuals		1410-1411				
53	Transportation Received from Other Districts		1420-1440				
54	Interest		1510 / 1520		6,101.00	3,745.00	1,530.00
55	Community Service Activities		1800				
56	Other Local Receipts		1910 / 1920 / 1990		17,476.00	6,061.00	7,289.00
57	Local License Fees/Court Fines		1911 / 1921		1,261.00	408.00	
58	Nameplate Capacity Tax		3133				
59	Categorical Grants from Corporations / Private		1925				
60	Postsecondary Receipts						199,261.00
61							4,080.00
62							127,000.00
63							388,258.00
64	COUNTY AND ESU SOURCES						
65	Fines and License Fees		2110		9,941.00	9,159.00	15,300.00
66	Other County Sources		2130				
67	ESU Receipts		2210			300.00	300.00
68							
69							
70	STATE SOURCES						
71	State Aid		3110		257,221.00	193,409.00	138,954.00
72	Special Education Programs		3120		125,253.00	131,337.00	135,000.00
73	Special Education Transportation		3125				
74	Homestead Exemption		3130		5,387.00	6,274.00	
75	Payments for Wards of the State or Court		3160 / 3161				
76	Pro-Rate Motor Vehicles		3180		3,951.00	3,507.00	3,500.00
77	Payments for High Ability Learners		3535		2,342.00		3,100.00
78	Other State Appropriations						

121	Personal and Real Property Taxes	1100	2,296,216.00	1,855,469.00	2,870,238.00
122	TOTAL RESOURCES AVAILABLE		4,718,582.00	4,927,542.00	5,419,146.00
123	Less: Disbursements & Transfers		3,293,024.00	3,559,015.00	
124	BALANCE FORWARD		1,425,558.00	1,368,527.00	

PROPERTY TAX RECAP

2,870,238.00
28,992.00
2,899,230.00

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3			193,239.00	27,900.00	424,137.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		193,239.00	27,900.00	424,137.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				424,137.00
14	TOTAL REQUIREMENTS				424,137.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		344,046.00	152,037.00	274,137.00
17	Investments, 9-1				
18	Total Beginning Balance		344,046.00	152,037.00	274,137.00
19	LOCAL SOURCES				
20	Interest	1510	1,230.00		
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200		150,000.00	150,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		345,276.00	302,037.00	424,137.00
28	Less: Disbursements & Transfers		193,239.00	27,900.00	
29	BALANCE FORWARD		152,037.00	274,137.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	EMPLOYEE BENEFIT FUND	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1				
18	Investments, 9-1				
19	Total Beginning Balance		-	-	
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25					
26					
27					
28	TOTAL RESOURCES AVAILABLE		-	-	
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330			
3	Judgments/Settlements	820			
4					
5					
6					
7	Transfers to General Fund	8000-911			
8	Total Disbursements & Transfers		-	-	-
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
10	TOTAL REQUIREMENTS				
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance				
15	LOCAL SOURCES				
16	Interest	1510			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	-
23	BALANCE FORWARD		-	-	-

Budgeted Calculation of Maximum Total Disbursements & Transfers

\$ 4,646,857.00 x .05 = 232,342.85

(Total Budget of Disbursements & Transfers-General Fund)

[From General Fund Line 33]

(Column 3, Line 9 may not exceed this amount)

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	ACTIVITIES FUND	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2					
3			136,228.00	104,800.00	183,200.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		136,228.00	104,800.00	183,200.00
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				183,200.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				183,200.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		56,390.00	28,000.00	63,200.00
18	Investments, 9-1				
19	Total Beginning Balance		56,390.00	28,000.00	63,200.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790			
23	Admissions	1710	107,838.00	100,000.00	100,000.00
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200		40,000.00	20,000.00
27					
28	TOTAL RESOURCES AVAILABLE		164,228.00	168,000.00	183,200.00
29	Less: Disbursements & Transfers		136,228.00	104,800.00	
30	BALANCE FORWARD		28,000.00	63,200.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	SCHOOL NUTRITION FUND	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	47,552.00	49,000.00	66,143.00
3	Employee Benefits	200's	7,989.00	8,100.00	12,000.00
4	Purchased Services	300 / 400			
5	Supplies & Materials (Excluding Food)	610	85,780.00	4,000.00	8,000.00
6	Food	630		86,000.00	95,000.00
7	Capital Outlay (New & Replacement)	731, 733, 739			
8					23,058.00
9			540.00		
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		141,861.00	147,100.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				204,201.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				204,201.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		13,712.00	24,143.00	56,601.00
18	Investments, 9-1				
19	Total Beginning Balance		13,712.00	24,143.00	56,601.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Sale of Lunches/Milk	1610-1650	33,103.00	34,751.00	37,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	505.00	500.00	600.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	58,684.00	51,307.00	60,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	60,000.00	93,000.00	50,000.00
32					
33	TOTAL RESOURCES AVAILABLE		166,004.00	203,701.00	204,201.00
34	Less: Disbursements & Transfers		141,861.00	147,100.00	
35	BALANCE FORWARD		24,143.00	56,601.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	BOND FUND	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS		-	-	
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30					
31	Interfund Loan/Repayment From Fund				
32	Total Available Resources Before Property Taxes		-	-	
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP	-
	-
	-

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2025

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2025:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2025-2026	-	-	\$ -
2026-2027	-	-	\$ -
2027-2028	-	-	\$ -
2028-2029 and thereafter	-	-	\$ -
Total	-	-	\$ -
All Years	\$ -	\$ -	\$ -

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	SPECIAL BUILDING FUND	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	38,356.00		
3	Supplies	600	42,247.00		
4	Capital Outlay (New Only)	700's	206,105.00		
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832	105,593.00	268,824.00	182,977.00
8					
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		392,301.00	268,824.00	182,977.00
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				182,977.00
12	TOTAL REQUIREMENTS				182,977.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		415,742.00	169,492.00	27,977.00
15	Investments, 9-1		33,458.00		
16	County Treasurer's Balance, 9-1			26,405.00	20,000.00
17	Total Beginning Balance		449,200.00	195,897.00	47,977.00
18	LOCAL SOURCES				
19	Carline Tax	1115	340.00	471.00	
20	Interest	1510	833.00	427.00	
21			129.00		
22			3.00		
23	STATE SOURCES				
24	Homestead Exemption	3130	275.00		
25	Pro-Rate Motor Vehicles	3180	212.00	6.00	
26					
27	Property Tax Credit	3131	17,267.00		
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		468,259.00	196,801.00	47,977.00
37	Personal and Real Property Taxes	1100	119,939.00	120,000.00	135,000.00
38	TOTAL RESOURCES AVAILABLE		588,198.00	316,801.00	182,977.00
39	Less: Disbursements & Transfers		392,301.00	268,824.00	
40	BALANCE FORWARD		195,897.00	47,977.00	

PROPERTY TAX RECAP	
	135,000.00
	1,364.00
	136,364.00

Special Building Fund

1. Tax From Line 37
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1				
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	
17	LOCAL SOURCES				
18	Carline Tax	1115			
18	Interest	1510			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
24					
25	Property Tax Credit	3131			
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	
33	Personal and Real Property Taxes	1100			
34	TOTAL RESOURCES AVAILABLE		-	-	
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

PROPERTY TAX RECAP

	-
	-
	-

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12	STK Athletics				200,000.00
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				200,000.00
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				200,000.00
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				150,000.00
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			50,000.00
35					
36	TOTAL RESOURCES AVAILABLE		-	-	200,000.00
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

Cooperative Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	-
15	TOTAL BUDGET OF DISBURSEMENTS				
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1				
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31					
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	-
36	BALANCE FORWARD		-	-	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

NDE 03-056
Revised 6/2025



District Number: 05-0071-000
District Name: SANDHILLS PUBLIC SCHOOLS
District Phone: (308)538-2224

Instructions (<https://www.education.ne.gov/fos/budgeting-school-district/>)

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	4,257,060
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$614]	A-355	614
Total Adjusted Budget Authority	A-361	4,257,674
Total Allowable Budget Authority	A-780	4,257,674

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

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

Recalculate LC-2

Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2025/26 General Fund Budget of Disbursements & Transfers	B-100	4,654,146
2025/26 Special Grant Funds List	B-110	83,600
2025/26 Special Education Budget of Disbursements & Transfers	B-120	265,300
2025/26 General Fund Lid Exclusions	B-130	47,572
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	4,257,674
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	614
2025/26 General Fund Expenditure Growth	B-162	614
Adjusted Unused Budget Authority	B-165	0

2025/26 Unused Budget Authority	B-170	<input type="text" value="0"/>
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	<input type="text" value="0"/>

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional BUDGET Authority? (Not a levy override)	B-180	<input type="radio"/> Yes <input checked="" type="radio"/> No
----------------------------------------------------------------------------------------------------------------	-------	---------------------------------------------------------------

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	<input type="text" value="45.00"/>
2025/26 Total Allowable Reserves	C-180	<input type="text" value="2,094,366"/>
2025/26 General Fund Necessary Cash Reserve	C-300	<input type="text" value="765,000"/>
2025/26 Depreciation Fund Total Requirements	C-310	<input type="text" value="424,137"/>
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	<input type="text" value="0"/>
Total Reserves	C-340	<input type="text" value="1,189,137"/>

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	<input type="radio"/> Yes <input checked="" type="radio"/> No
-------------------------------------------------------------------------------------------------------------	-------	---------------------------------------------------------------

Certified Assessed Valuation	B-490	<input type="text" value="506,452,340"/>
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2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	<input type="text" value="3,251,954"/>
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	<input checked="" type="radio"/> Yes <input type="radio"/> No
Maximum Amount Allowed:	D-130	<input type="text" value="234,994"/>
Enter the amount approved by the School Board.	D-140	<input type="text" value="234,994"/>
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	<input type="radio"/> Yes <input checked="" type="radio"/> No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	<input type="text" value="0"/>
Total Property Tax Authority Allowed	D-180	<input type="text" value="3,486,948"/>

2025/26 Property Tax Request General Fund	D-210	<input type="text" value="2,899,230"/>
2025/26 Property Tax Request Special Building Fund	D-220	<input type="text" value="136,364"/>
2025/26 Total Property Tax Request	D-230	<input type="text" value="3,035,594"/>
2025/26 Unused Property Tax Request Authority	D-240	<input type="text" value="451,354"/>

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	<input type="text" value="1,500"/>
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Recalculates LC-2 after making changes

Recalculate LC-2

Saves a copy of the LC-2 without submitting to NDE (*Must save before moving to next page*)

Save LC-2

Submit completed LC-2 to NDE.

Upload your Budget Documentation on the next screen.

Mailed or emailed budgets will not be accepted by NDE.

District Approval

Logout of LC-2 system (*If you logout without saving and/or submitting your data, changes will be lost.*)

Logout

NDE 03-056
Revised 6/2025

District Number: 05-0071-000
District Name: SANDHILLS PUBLIC SCHOOLS
District Phone: (308)538-2224

Special Grant Fund List

[Return to LC2](#)

Total Special Grant Funds	3.00 83,600
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[Save Grants](#)

If you made any changes to the Special Grant Fund List, click here before returning to the LC2.

[Print Grants](#)

*** Items denoted with a * must be approved by the State Board of Education.
Email your request for approval of these items to:
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)**

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	5,000
Career and Technical Education Grants (State)	1.157	7,500
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	40,000
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	3,100
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	20,000
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	5,000
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	3,000
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0

Nebraska Community Foundation/TeamMates Grants	1.42	<input type="text" value="0"/>
Nebraska Environmental Trust Grants	1.425	<input type="text" value="0"/>
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	<input type="text" value="0"/>
Nebraska Grant for School Emergency Management	1.435	<input type="text" value="0"/>
Nebraska Humanities Grants	1.44	<input type="text" value="0"/>
Nebraska Natural Resources Commission Grants	1.445	<input type="text" value="0"/>
Nebraska STOP School Violence Prevention Training Program	1.45	<input type="text" value="0"/>
Nebraska STOP School Violence Threat Assessment Program	1.455	<input type="text" value="0"/>
Preschool Development Grant (PDG)	1.46	<input type="text" value="0"/>
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	<input type="text" value="0"/>
Refugee School Impact Grant	1.47	<input type="text" value="0"/>
reVISION Action Grant	1.475	<input type="text" value="0"/>
Safe Routes to Schools Grant	1.485	<input type="text" value="0"/>
Save the Children Grant	1.49	<input type="text" value="0"/>
School Climate Transformation Grant	1.495	<input type="text" value="0"/>
School Health Program Grants	1.497	<input type="text" value="0"/>
School Safety & Security Act	1.5	<input type="text" value="0"/>
Smaller Learning Communities Program Grants	1.505	<input type="text" value="0"/>
Statewide Longitudinal Data System	1.52	<input type="text" value="0"/>
Stronger Connections Bipartisan Safer Community Grant	1.523	<input type="text" value="0"/>
Summer Food Service Program	1.525	<input type="text" value="0"/>
Supplemental Nutrition (CRRSA & ARP?)	1.53	<input type="text" value="0"/>
Teaching American History (TAH) Grants	1.535	<input type="text" value="0"/>
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	<input type="text" value="0"/>

Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0

BCBS 25-26

1900 deductible

2023-2024	Yearly +single dental	Yearly	Monthly
Single	\$8,820.00	\$8,465.52	\$705.46
2 pt	\$18,132.12	\$17,777.64	\$1,481.47
FAM	\$24,225.48	\$23,871.00	\$1,989.25
S Dental		\$354.48	\$29.54

2024-2025	Yearly +single dental	Yearly	Monthly	
Single	\$8,995.56	\$8,634.00	\$719.50	1.99%
2 pt	\$18,492.96	\$18,131.40	\$1,510.95	1.99%
FAM	\$24,707.64	\$24,346.08	\$2,028.84	1.99%
S Dental		\$361.56	\$30.13	2.00%

2025-2026	Yearly +single dental	Yearly	Monthly	
Single	\$9,489.36	\$9,108.00	\$759.00	5.49%
2 pt	\$19,508.16	\$19,126.80	\$1,593.90	5.49% es
FAM	\$26,064.12	\$25,682.76	\$2,140.23	5.49%
S Dental		\$381.36	\$31.78	5.48%

Educators Health Alliance
Renewal Rates for Health, Dental, and Dual Choice Options
Effective September 1, 2025
5% Discount Rates Only

	Network	Renewal Rates -- 5% Discount			
		Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
Health Coverage - Active Employees					
\$650 Deductible	Network Blue	\$864.77	\$1,599.82	\$1,815.99	\$2,438.41
\$850 Deductible	Network Blue	\$841.40	\$1,556.61	\$1,766.96	\$2,372.57
\$1,050 Deductible	Network Blue	\$819.95	\$1,516.92	\$1,721.89	\$2,312.07
\$1,200 Deductible	Network Blue	\$806.04	\$1,491.14	\$1,692.62	\$2,272.77
\$1,450 Deductible	Network Blue	\$792.29	\$1,465.80	\$1,663.82	\$2,234.12
\$1,900 Deductible	Network Blue	\$759.00	\$1,404.19	\$1,593.90	\$2,140.23
\$4,000 Deductible HSA-Eligible	Network Blue	\$614.94	\$1,137.70	\$1,291.42	\$1,734.03
\$2,500 Deductible (Dual Choice Only)	Network Blue	n/a	n/a	n/a	n/a
\$3,800 Deductible HSA-Eligible (Dual Choice Only)	Network Blue	\$691.80	\$1,279.87	\$1,452.82	\$1,950.75

	Network	Renewal Rates			
		Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
Health Coverage - Retirees					
\$400 Deductible	PSBC/Blueprint Health	\$894.95	\$1,586.52	\$1,879.37	\$2,375.69
\$1,050 Deductible	Network Blue	\$966.81	\$1,713.89	\$2,030.28	\$2,566.45
\$4,000 Deductible HSA-Eligible	Network Blue	\$725.13	\$1,285.43	\$1,522.76	\$1,924.82
\$2,500 Deductible	Network Blue	\$815.75	\$1,446.05	\$1,713.02	\$2,165.37
\$3,800 Deductible HSA-Eligible	Network Blue	\$815.75	\$1,446.05	\$1,713.02	\$2,165.37

	Network	Renewal Rates			
		Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
Dental Coverage					
100% A, 75% B Coverage - Option 1	Network BLUE Dental	\$29.51	\$64.56	\$61.92	\$83.18
100% A, 80% B, 70% C Coverage - Option 3	Network BLUE Dental	\$62.64	\$115.91	\$131.55	\$176.65
PPO - 100% A, 75% B, 50% C Coverage - Option 2	Network BLUE Dental	\$31.78	\$68.76	\$66.70	\$89.61
PPO - 100% A, 80% B, 80% C, 50% D Coverage - Option 4	Network BLUE Dental	\$57.03	\$105.51	\$119.79	\$160.88
PPO - 100% A, B, & C Coverage - Option 5	Network BLUE Dental	\$62.41	\$115.48	\$131.09	\$176.06

**Educators Health Alliance
Renewal Rates for Health, Dental, and Dual Choice Options
Effective September 1, 2024
5% Discount Rates Only**

Health Coverage - Active Employees	Network	Renewal Rates - 5% Discount			
		Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
\$650 Deductible	Network Blue	\$819.76	\$1,516.56	\$1,721.49	\$2,311.51
\$850 Deductible	Network Blue	\$797.61	\$1,475.61	\$1,675.00	\$2,249.10
\$1,050 Deductible	Network Blue	\$777.27	\$1,437.98	\$1,632.28	\$2,191.75
\$1,200 Deductible	Network Blue	\$764.09	\$1,413.53	\$1,604.53	\$2,154.49
\$1,450 Deductible	Network Blue	\$751.06	\$1,389.52	\$1,577.23	\$2,117.84
\$1,900 Deductible	Network Blue	\$719.50	\$1,331.11	\$1,510.95	\$2,028.84
\$4,000 Deductible HSA-Eligible	Network Blue	\$582.94	\$1,078.49	\$1,224.21	\$1,643.79
\$2,500 Deductible (Dual Choice Only)	Network Blue	\$655.79	\$1,213.26	\$1,377.21	\$1,849.22
\$3,800 Deductible HSA-Eligible (Dual Choice Only)	Network Blue	\$655.79	\$1,213.26	\$1,377.21	\$1,849.22

Health Coverage - Retirees	Network	Renewal Rates			
		Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
\$400 Deductible	PSBC/Blueprint Health	\$848.37	\$1,503.95	\$1,781.56	\$2,252.05
\$1,050 Deductible	Network Blue	\$916.49	\$1,624.69	\$1,924.62	\$2,432.88
\$4,000 Deductible HSA-Eligible	Network Blue	\$687.39	\$1,218.53	\$1,443.51	\$1,824.65
\$2,500 Deductible	Network Blue	\$773.30	\$1,370.79	\$1,623.87	\$2,052.68
\$3,800 Deductible HSA-Eligible	Network Blue	\$773.30	\$1,370.79	\$1,623.87	\$2,052.68

Dental Coverage	Network	Renewal Rates			
		Employee	Ee & Child(ren)	Ee & Spouse	Ee, Spouse & Child(ren)
100% A, 75% B Coverage - Option 1	Network BLUE Dental	\$27.97	\$51.72	\$58.70	\$78.85
100% A, 80% B, 70% C Coverage - Option 3	Network BLUE Dental	\$59.38	\$109.88	\$124.70	\$167.46
PPO - 100% A, 75% B, 50% C Coverage - Option 2	Network BLUE Dental	\$30.13	\$55.70	\$63.23	\$84.95
PPO - 100% A, 80% B, 80% C, 50% D Coverage - Option 4	Network BLUE Dental	\$54.06	\$100.02	\$113.56	\$152.51
PPO - 100% A, B, & C Coverage - Option 5	Network BLUE Dental	\$59.16	\$109.47	\$124.27	\$166.90

Draft 1
August 11, 2025

Sandhills Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 2,898,942.00
(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase
$$\frac{12,874,934.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{472,984,080.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{2.72} \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 4.72 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 136,830.06

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 3,035,772.06
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) \$ 3,042,957.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

Draft
August 11, 2025

Tax, Valuation, and Levy History

Year	GF Tax Request	\$ dif	%	GF Levy	%
21-22	\$ 2,500,000.00			0.570148	
22-23	\$ 2,555,556.00	\$ 55,556.00	2.2222%	0.565973	-1.1739%
23-24	\$ 2,581,369.00	\$ 25,813.00	1.0101%	0.559330	-1.1739%
24-25	\$ 2,772,022.00	\$ 190,653.00	7.3857%	0.586071	4.7809%
25-26	\$ 2,906,593.00	\$ 134,571.00	4.8546%	0.577766	-1.4171%

	Bldg Tax Request	\$ dif	%	Bldg Levy	%
21-22	\$ 151,515.00			0.034554	
22-23	\$ 154,020.00	\$ (21,025.00)	1.6533%	0.034110	-1.2847%
23-24	\$ 132,995.00	\$ (15.00)	-13.6508%	0.028817	-15.5178%
24-25	\$ 132,980.00	\$ (15.00)	-0.0113%	0.028115	-2.4367%
25-26	\$ 136,364.00	\$ 3,384.00	2.5447%	0.027106	-3.5888%

	Total Tax Request	\$ dif	%	Valuation	Total Levy	%
21-22	\$ 2,651,515.00			\$ 438,482,318.00	0.604703	
22-23	\$ 2,709,576.00	\$ 58,061.00	2.1897%	\$ 451,532,819.00	0.600084	-0.7638%
23-24	\$ 2,714,364.00	\$ 4,788.00	0.1767%	\$ 461,511,150.00	0.588147	-1.9892%
24-25	\$ 2,898,942.00	\$ 184,578.00	6.8000%	\$ 472,984,080.00	0.612905	4.2095%
25-26	\$ 3,042,957.00	\$ 144,015.00	4.9678%	\$ 503,074,765.00	0.604872	-1.3107%

Draft

Certified

	2023-2024	2024-2025	Dif	%
Base	\$ 37,955.00	\$ 38,600.00		
FTE	18	19	1	
Index	26.91	27.63	0.72	
Salary	\$ 1,021,369.05	\$ 1,066,518.00	\$ 45,148.95	4.42%
NPERS	\$ 100,604.85	\$ 105,052.02	\$ 4,447.17	4.42%
SS	\$ 78,134.73	\$ 81,588.63	\$ 3,453.89	4.42%
BCBS	\$ 338,368.68	\$ 363,595.92	\$ 25,227.24	7.46%
LTD	\$ 1,838.46	\$ 1,919.73	\$ 81.27	4.42%
Life	\$ 2,298.08	\$ 2,399.67	\$ 101.59	4.42%
Total	\$ 1,540,315.78	\$ 1,621,073.97	\$ 80,758.19	5.24%
			5.24%	

	2024-2025	2025-2026	Dif	%
Base	\$ 38,600.00	\$ 39,600.00		
FTE	19	19	0.00	
Index	27.63	28.11	0.48	
Salary	\$ 1,066,518.00	\$ 1,113,156.00	\$ 46,638.00	4.37%
NPERS <i>q. 85</i>	\$ 105,052.02	\$ 109,645.87	\$ 4,593.84	4.37%
SS	\$ 81,588.63	\$ 85,156.43	\$ 3,567.81	4.37%
BCBS	\$ 363,595.92	\$ 390,112.92	\$ 26,517.00	7.29%
LTD	\$ 1,919.73	\$ 2,003.68	\$ 83.95	4.37%
Life	\$ 2,399.67	\$ 2,504.60	\$ 104.94	4.37%
Total	\$ 1,621,073.97	\$ 1,702,579.50	\$ 81,505.53	5.03%

Sandhills

2025-2026 BA BA+9 BA+18 BA+27 MA BA+36 MA+9 MA+18

Steps

1	1.00 \$39,800.00	1.05 \$41,790.00	1.10 \$43,780.00	1.15 \$45,770.00	1.20 \$47,760.00	1.25 \$49,750.00	1.30 \$51,740.00
2	1.04 \$41,392.00	1.09 \$43,382.00	1.14 \$45,372.00	1.19 \$47,362.00	1.24 \$49,352.00	1.29 \$51,342.00	1.34 \$53,332.00
3	1.08 \$42,984.00	1.13 \$44,974.00	1.18 \$46,964.00	1.23 \$48,954.00	1.28 \$50,944.00	1.33 \$52,934.00	1.38 \$54,924.00
4	1.12 \$44,576.00	1.17 \$46,566.00	1.22 \$48,556.00	1.27 \$50,546.00	1.32 \$52,536.00	1.37 \$54,526.00	1.42 \$56,516.00
5	1.16 \$46,168.00	1.21 \$48,158.00	1.26 \$50,148.00	1.31 \$52,138.00	1.36 \$54,128.00	1.41 \$56,118.00	1.46 \$58,108.00
6		1.25 \$49,750.00	1.30 \$51,740.00	1.35 \$53,730.00	1.40 \$55,720.00	1.45 \$57,710.00	1.50 \$59,700.00
7			1.34 \$53,332.00	1.39 \$55,322.00	1.44 \$57,312.00	1.49 \$59,302.00	1.54 \$61,292.00
8			1.38 \$54,924.00	1.43 \$56,914.00	1.48 \$58,904.00	1.53 \$60,894.00	1.58 \$62,884.00
9				1.47 \$58,506.00	1.52 \$60,496.00	1.57 \$62,486.00	1.62 \$64,476.00
10				1.51 \$60,098.00	1.56 \$62,088.00	1.61 \$64,078.00	1.66 \$66,068.00
11					1.60 \$63,680.00	1.65 \$65,670.00	1.70 \$67,660.00
12					1.64 \$65,272.00	1.69 \$67,262.00	1.74 \$69,252.00
13					1.68 \$66,864.00	1.73 \$68,854.00	1.78 \$70,844.00