

SANDHILLS PUBLIC SCHOOLS

Special Special Board of Education Meeting for the purpose of approving 2026-2027 Budget and Tax Request with possible action relating to Superintendent Search services and discussion related to HVAC and low energy loan

Tuesday, September 29, 2026

1:00 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.

Regular Board Meeting:

1. **Call to order** The regular monthly meeting of the Sandhills Public Schools Board of Education was called to order on _____ at ____ p.m. in the Sandhills High School Lecture Hall.
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 on minutes in the Thomas County Herald, and Custer County Chief
5. **Roll Call**
6. **Pledge of Allegiance**
7. **Public Comment** *Thank you for attending the board meeting. Comments from the public should be made during this time. Please introduce yourself and refrain from defamatory or personal comments. Comments should be limited to three minutes.*
8. Review and approve 2026-2027 Budget
9. Review and approve Tax Request Resolution for the 2026-2027 budget year including General Fund and Building Fund Total Requests
10. Review and approve engaging NASB for Superintendent Search assistance.
11. Update from Facilities Committee on the proposed HVAC and low energy loan project
12. **Adjourn Official Meetings Notice:** The next regular board meeting will be held in the high school lecture hall at Dunning, NE and will begin at _____. The meeting will be open to the public and agendas are kept continually current and available for public inspection in the Superintendent's office during regular business hours with reasonable notice.

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; applicability of section.

(1)(a) Except as provided in subsection (9) of this section, each public body shall give reasonable advance publicized notice of the time and place of each meeting by a method designated by each public body and recorded in its minutes. 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 committees, notice shall be given at least four times each year of the regular meeting schedule, the location, and the method designated by the public body to provide reasonable advance publicized notice. Such notice shall be given by publication in a legal newspaper of general circulation within the public body's jurisdiction.

(ii) Subdivision (1)(b)(i) of this section shall not apply in the case of the governing body of a city of the second class or village, any advisory committee of such governing body, the governing body of a rural or suburban fire protection district, or any public body that only meets intermittently and is not required to hold regular meetings.

(iii) Failure to comply with subdivision (1)(b)(i) of this section shall not cause any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken at a meeting of the public body to be void or voidable.

(c) For a public body that decides to publish notice in a newspaper of general circulation within the public body's jurisdiction to meet the notice requirement in subdivision (1)(a) of this section, in case of refusal, neglect, or inability of the newspaper to publish the notice, the public body shall (i) post such notice on its website, if available, (ii) request the newspaper submit a post on a statewide website, if available, established and maintained as a repository for such notices by a majority of Nebraska newspapers, and (iii) 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 pursuant to subdivision (1)(c)(i) and (iii) of this section and a written record of the request to the newspaper pursuant to subdivision (1)(c)(ii) of this section. 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.

(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)(a) The following entities may hold a meeting by means of virtual conferencing if the requirements of subdivision (2)(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 subsection (1) 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, subsection (1) of section 70-1014, subsection (2) of section 70-1014.02, 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, (D) any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act, (E) the Semiquincentennial Commission, (F) the board of trustees of the Nebraska State Historical Society, or (G) any local foster care review board, 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.

(3) 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.

(4) 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.

(5) 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 (4) 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.

(6) 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.

(7)(a) Notwithstanding subsections (2) and (5) 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 subsection (1) 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 (4) 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.

(8) In addition to any other statutory authorization for virtual conferencing, any public body not listed in subdivision (2)(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 (2)(b)(i) and (ii) of this section.

(9) This section does not apply to a meeting of the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, an electric cooperative company, a municipality having a generation and distribution system, or a registered group of municipalities if such meeting is subject to section 70-1034.

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 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 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.

84-1415. Open Meetings Act; requirements; waiver; validity of action.

No motion, resolution, rule, regulation, ordinance, or formal action made, adopted, passed, or taken at a meeting as defined in section 84-1409 of a public body as defined in such section shall be invalidated because such motion, resolution, rule, regulation, ordinance, or formal action was made, adopted, passed, or taken at a meeting or meetings on or after March 17, 2020, and on or before April 30, 2021, pursuant to a Governor's Executive Order which waived certain requirements of the Open Meetings Act.

Revised 07/18/2026



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USEFUL INFORMATION

Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - **FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE**

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. **If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.**

Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to [contact us at \(402\) 471-2111](tel:4024712111) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

☐	Budget Form (page 1 - 6)
☐	Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed separately with the APA. This report should detail interlocal agreements the District was involved in during the 2024-2025 year.
☐	Schedules A, B, C and D
☐	Property Tax Request Resolution
☐	Notice of Budget Hearing
☐	Notice of Special Hearing to Set the Final Tax Request
☐	Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority
☐	Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
☐	Board minutes showing the School Board's approval of the budget
☐	Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
☐	Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
☐	Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
☐	Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
☐	Printout of LC-2 and the Special Grant Fund List (if applicable)

Checklist of items to ensure budget forms properly completed:

☐	Page 2 - Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
☐	Page 2 - Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
☐	Page 3 - Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
☐	Page 4 - Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
☐	Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
☐	Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
☐	Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
☐	Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
☐	Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
☐	Schedule B - shows the District is in compliance with State Statutes
☐	Schedule C - total tax request agrees to total tax request on cover

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	<i>Do not include the word "County"</i>
Class:	1	
Current School District Taxable Value	526,831,568	<i>From County Assessor Certificate</i>
Prior School District Taxable Value	506,452,340	<i>From Prior Year Budget, Cover</i>
Prior Year TOTAL Property Tax Request	3,035,594.00	<i>From Prior Year Budget, Cover</i>
Prior Year Property Tax Request - All Other Purposes ONLY	3,035,594.00	<i>From Prior Year Budget, Cover</i>
Prior Year Levy Rate	0.599384	<i>Prior Year total levy set by County</i>
School District Real Growth Value	585,519.00	<i>From County Assessor Certificate</i>
Hearing Held On:		
Day of month:	29th	
Month:	September	
Year:	2026	
Time:	1:00	
A.M. or P.M.:	PM	
Location of Hearing:	Sandhills High School Lecture Hall	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	22nd	
Month:	September	
Year:	2026	
Time:	7:00	
A.M. or P.M.:	PM	
Location of Hearing:	Sandhills High School Lecture Hall	

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Blaine

COUNTY

Description
(Column 3)[illegible]

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Sandhills Public Schools

SUBDIVISION NAME

Blaine

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

[illegible]

2026-2027
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, 2026 through AUGUST 31, 2027**

Upon Filing, The School Certifies the Information Submitted on this Form to be Correct:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 2,999,397.00	\$ 2,999,397.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -		\$ -
Special Building Fund	\$ -	\$ 202,020.00	\$ 202,020.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 3,201,417.00	\$ 3,201,417.00

Outstanding Bonded Indebtedness as of September 1, 2026 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i> <table style="width:100%; margin-top: 10px;"> <tr> <td style="width:10%; text-align: center;">\$</td> <td style="width:10%; text-align: center;">-</td> <td style="width:10%;">Principal</td> <td style="width:10%;"></td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: center;">-</td> <td>Interest</td> <td></td> </tr> <tr> <td style="text-align: center;">\$</td> <td style="text-align: center;">-</td> <td>Total Outstanding Bonded Indebtedness</td> <td></td> </tr> </table>	\$	-	Principal		\$	-	Interest		\$	-	Total Outstanding Bonded Indebtedness		<table style="width:100%;"> <tr> <td style="width:70%;">Total Certified Valuation (All Counties)</td> <td style="width:30%; text-align: right;">\$ 526,831,568</td> </tr> </table> <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i> 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, 2025 through June 30, 2026? ☐ YES ☒ NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i> 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, 2025 through June 30, 2026? ☐ YES ☒ NO <i>If YES, Please submit Trade Name Report by September 30th.</i> Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2025-2026 school fiscal year? ☐ YES ☒ NO	Total Certified Valuation (All Counties)	\$ 526,831,568
\$	-	Principal													
\$	-	Interest													
\$	-	Total Outstanding Bonded Indebtedness													
Total Certified Valuation (All Counties)	\$ 526,831,568														

County Clerk's Use Only	
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APA Contact Information	Submission 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	Budget Due by 9-30-2026 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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 05-0071-000
Sandhills Public Schools

2026-2027 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)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL 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	1,567,398.00	2,484,013.00	2,969,403.00	5,453,416.00	265,300.00	4,423,116.00	4,688,416.00	765,000.00	5,453,416.00
Depreciation	218,949.00	368,949.00		368,949.00			368,949.00		368,949.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	98,342.00	198,342.00		198,342.00			198,342.00	-	198,342.00
School Nutrition	40,097.00	210,097.00		210,097.00			210,097.00	-	210,097.00
Bond	-	-	-	-			-	-	-
Special Building	138,025.00	2,238,025.00	200,000.00	2,438,025.00			2,438,025.00		2,438,025.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	40,000.00	200,000.00		200,000.00			200,000.00	-	200,000.00
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,102,811.00	5,699,426.00	3,169,403.00	8,868,829.00	265,300.00	4,423,116.00	8,103,829.00	765,000.00	8,868,829.00

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)	2,969,403.00	-	200,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	29,994.00	-	2,020.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	2,999,397.00	-	202,020.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 137,084.00	\$ 75,000.00

COUNTY TREASURER'S BALANCE, 9-1-2026			
400,116.00	-	20,000.00	-

2025-2026 ACTUAL/ESTIMATED								
	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	1,472,493.00	3,168,298.00	1,680,000.00	4,848,298.00	135,000.00	3,145,900.00	3,280,900.00	1,567,398.00
Depreciation	218,949.00	368,949.00		368,949.00			150,000.00	218,949.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	73,342.00	198,342.00		198,342.00			100,000.00	98,342.00
School Nutrition	54,097.00	210,097.00		210,097.00			170,000.00	40,097.00
Bond	-	-	-	-			-	-
Special Building	146,025.00	146,025.00	135,000.00	281,025.00			143,000.00	138,025.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	105,000.00		105,000.00			65,000.00	40,000.00
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	1,964,906.00	4,196,711.00	1,815,000.00	6,011,711.00	135,000.00	3,145,900.00	3,908,900.00	2,102,811.00

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 Worksheets

MOTOR VEHICLE TAXES
\$ 69,000.00

2024-2025 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	1,425,558.00	3,125,556.00	1,717,359.00	4,842,915.00	115,230.00	3,255,192.00	3,370,422.00	1,472,493.00
Depreciation	152,037.00	302,649.00		302,649.00			83,700.00	218,949.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	28,000.00	191,424.00		191,424.00			118,082.00	73,342.00
School Lunch	24,143.00	203,200.00		203,200.00			149,103.00	54,097.00
Bond	-	-	-	-			-	-
Special Building	195,897.00	423,700.00	-	423,700.00			277,675.00	146,025.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 1,825,635.00	4,246,529.00	1,717,359.00	5,963,888.00	115,230.00	3,255,192.00	3,998,982.00	1,964,906.00

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 Worksheets

MOTOR VEHICLE TAXES	
\$	78,152.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Sandhills Public Schools
ADDRESS	107 Gandy Avenue
CITY & ZIP CODE	Dunning NE 68833
TELEPHONE	(308)538-2224
WEBSITE	<u>www.sandhillsknights.org</u>

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

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

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

Sandhills Public Schools

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 3,035,594.00
*(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

585,519.00 / 506,452,340.00 = 0.12 % (3)
 2026 Real Growth Value Prior Year Total Property
 per Assessor Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.12 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 64,354.59

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 3,099,948.59
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Non-Bond Property Tax Request (7) \$ 3,201,417.00
(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.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

05-0071-000

Sandhills Public Schools

Line No.		2026-2027 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	
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ -

Sandhills Public Schools
Schedule B - Levy Limit Compliance

NOTE: *The Schedule portion below is to determine if the School District has met the levy limitations.*

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	2,999,397.00	-	202,020.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	2,999,397.00	-	202,020.00	-
14	Assessed Valuation	526,831,568	526,831,568	526,831,568	526,831,568
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.569328	0.000000	0.038346	0.000000
16	Total Levy for Compliance	0.607674			

Schedule C - Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process. Be sure to update valuation column if a particular fund(s) has a different valuation from the standard district-wide valuation noted on the cover page

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 2,999,397.00	\$ 526,831,568	0.569328
Special Building Fund	\$ 202,020.00	\$ 526,831,568	0.038346
Bond Fund	\$ -	\$ 526,831,568	0.000000
Bond Fund	\$ -	\$ 526,831,568	0.000000
Bond Fund	\$ -	\$ 526,831,568	0.000000
QCPUF Fund	\$ -	\$ 526,831,568	0.000000
QCPUF Fund		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
		\$ 526,831,568	0.000000
Total	\$ 3,201,417.00		\$ 0.607674

Must agree to Cover

**** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.**

Superintendent Pay Transparency Notice—Contract with Jamie Isom

Notice is hereby given that Sandhills Public Schools approved a superintendent employment contract at the board meeting held on February 9, 2026 at 7:00 pm in the Lecture Hall of Sandhills High School, Dunning, Nebraska.

After the 2026/27 school year, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

0

The estimated costs to the district for the 2026/27 year and future years are listed below:

	2026/27 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 71,000.00		\$ 71,000.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 10,400.00		\$ 10,400.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare <u>if paid by the district</u></i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 10,650.00		\$ 10,650.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 1,200.00		\$ 1,200.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 93,250.00	\$ -	\$ 93,250.00

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 2026-2027 property tax request be set at:

General Fund:	\$	2,999,397.00
Bond Fund:	\$	-
Special Building Fund:	\$	202,020.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 4.02 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 0.576198 per \$100 of assessed value.
4. Sandhills Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.607674 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 38.56 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2026

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 29th day of September, 2026 at 1:00 o'clock, PM, 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)
	2024-2025 (1)	2025-2026 (2)	2026-2027 (3)			
General	\$ 3,370,422.00	\$ 3,280,900.00	\$ 4,688,416.00	\$ 765,000.00	\$ 2,484,013.00	\$ 2,999,397.00
Depreciation	\$ 83,700.00	\$ 150,000.00	\$ 368,949.00		\$ 368,949.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 118,082.00	\$ 100,000.00	\$ 198,342.00	\$ -	\$ 198,342.00	
School Nutrition	\$ 149,103.00	\$ 170,000.00	\$ 210,097.00	\$ -	\$ 210,097.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 277,675.00	\$ 143,000.00	\$ 2,438,025.00		\$ 2,238,025.00	\$ 202,020.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ 65,000.00	\$ 200,000.00	\$ -	\$ 200,000.00	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 3,998,982.00	\$ 3,908,900.00	\$ 8,103,829.00	\$ 765,000.00	\$ 5,699,426.00	\$ 3,201,417.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 3,201,417.00	\$ 3,201,417.00

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 22nd day of, September 2026 at 7:00 o'clock PM, 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.

	2025-2026	2026-2027	Change
Property Valuations	506,452,340	526,831,568	4%

2025-2026 Budget Information

2026-2027 Budget Information

Fund	2025-2026 Operating Budget	2025-2026 Property Tax Request	2025 Tax Rate	Property Tax Rate (2025-2026 Request Divided By 2026 Valuation)	2026-2027 Operating Budget	2026-2027 Proposed Property Tax Request	Proposed 2026 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	4,654,146.00	2,899,230.00	0.572459	0.550314	4,688,416.00	2,999,397.00	0.569328	-1%	1%
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	182,977.00	136,364.00	0.026925	0.025884	2,438,025.00	202,020.00	0.038346	42%	1232%
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	4,837,123.00	3,035,594.00	0.599384	0.576198	7,126,441.00	3,201,417.00	0.607674	1%	47%

BUDGET STATEMENT AND CERTIFICATION OF TAX

 County-District # **05-0071-000**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	1,649,002.00	1,650,000.00	1,831,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	115,230.00	135,000.00	175,000.00
4	Support Services - Pupils (SPED Related)	2100's			75,000.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	109,674.00	151,300.00	66,300.00
7	Support Services - Instructional	2200's	144,140.00	180,000.00	161,802.00
8					
9	Board of Education	2310	12,906.00	19,000.00	31,977.00
10	Executive Administration Services	2320	149,452.00	164,000.00	236,941.00
11	District Legal Services	2330	2,395.00	5,000.00	15,988.00
12	Office of the Principal	2410	127,306.00	142,000.00	122,400.00
13	General Administration - Business Services	2500	41,251.00	58,000.00	67,152.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	566,418.00	480,000.00	561,000.00
15	Vehicle Acquisition & Maintenance	2650		-	151,000.00
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	229,786.00	95,000.00	280,500.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /			15,300.00
18		4000	7,500.00		
19	Community Services	3300			21,000.00
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	3,746.00	3,600.00	5,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	23,616.00	28,000.00	157,289.00
24					199,261.00
25	Transfers to _____ Fund	8000	188,000.00	170,000.00	230,236.00
26	Interfund Loan/Repayment to _____ Fund				50,000.00
27					50,000.00
28					150,000.00
29					34,270.00
30	Total Disbursements & Transfers (Including SPED)		3,370,422.00	3,280,900.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	115,230.00	135,000.00	265,300.00
32	Total Non-Special Education Disbursements & Transfers		3,255,192.00	3,145,900.00	4,423,116.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				4,688,416.00
34	NECESSARY CASH RESERVE				765,000.00
35	TOTAL REQUIREMENTS				5,453,416.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		907,632.00	1,075,341.00	1,167,282.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		517,926.00	397,152.00	400,116.00
41	Total Beginning Balance		1,425,558.00	1,472,493.00	1,567,398.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	9,939.00		10,000.00
46	Public Power District Sales Tax	1120	6,259.00	6,800.00	6,000.00
47	Motor Vehicle Taxes	1125	78,152.00	69,000.00	75,000.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	6,835.00	3,500.00	3,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	420.00	3,000.00	7,000.00
56	Local License Fees/Court Fines	1911 / 1921	323.00	630.00	
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59	Contributions and donations from private sources		5,755.00	6,000.00	
60					399,261.00
61					34,270.00
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	9,543.00	10,500.00	10,000.00
66	Other County Sources	2130			
67	ESU Receipts	2210	5,113.00		
68					
69					
70	STATE SOURCES				
71	State Aid	3110	189,939.00	142,275.00	137,084.00
72	Special Education Programs	3120	131,337.00	135,000.00	136,000.00
73	Special Education Transportation	3125			
74	Homestead Exemption	3130	6,757.00	5,000.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	4,174.00	3,800.00	4,000.00
77	Payments for High Ability Learners	3535			
78	Other State Appropriations				
79					
80	distance learning incentive		1,899.00		
81	career and tech ed			4,700.00	
82					
83					
84	State Apportionment	3400	28,636.00	19,900.00	-
85	Other		2,926.00	6,700.00	
86	State Categorical Programs	3500's			
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	1,092,955.00	1,192,000.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	22,285.00	29,500.00	29,000.00
91		4526-4528, 4531			
92	esser 111		72,701.00		
93					
94	IDEA Programs	4512-4523	14,782.00	25,000.00	25,000.00
95		4416-4418	1,018.00		
96	reap			21,500.00	20,000.00
97	Medicaid in Public Schools	4708	2,035.00		
98	Medicaid Administrative Activities in Public Schools	4709			
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101			13.00		16,000.00
102	forest reserve			5,400.00	5,000.00
103					
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530	689.00		
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301		1,900.00	
113	Sale of Property	5300		3,700.00	
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690	5,513.00		
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		3,125,556.00	3,168,298.00	2,484,013.00
121	Personal and Real Property Taxes	1100	1,717,359.00	1,680,000.00	2,969,403.00
122	TOTAL RESOURCES AVAILABLE		4,842,915.00	4,848,298.00	5,453,416.00
123	Less: Disbursements & Transfers		3,370,422.00	3,280,900.00	
124	BALANCE FORWARD		1,472,493.00	1,567,398.00	

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

PROPERTY TAX RECAP	
	2,969,403.00
	29,994.00
	2,999,397.00

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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3			83,700.00	150,000.00	368,949.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		83,700.00	150,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				368,949.00
14	TOTAL REQUIREMENTS				368,949.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		152,037.00	218,949.00	218,949.00
17	Investments, 9-1				
18	Total Beginning Balance		152,037.00	218,949.00	218,949.00
19	LOCAL SOURCES				
20	Interest	1510	612.00		
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	150,000.00	150,000.00	150,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		302,649.00	368,949.00	368,949.00
28	Less: Disbursements & Transfers		83,700.00	150,000.00	
29	BALANCE FORWARD		218,949.00	218,949.00	

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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (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

$$\begin{array}{rcl}
 \$ & 4,688,416.00 & \times .05 = \\
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} & & \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund Line 33]} & &
 \end{array}$$

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

Contingency Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2					
3			118,082.00	100,000.00	198,342.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		118,082.00	100,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				198,342.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				198,342.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		28,000.00	73,342.00	98,342.00
18	Investments, 9-1				
19	Total Beginning Balance		28,000.00	73,342.00	98,342.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	68,424.00	75,000.00	50,000.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	95,000.00	50,000.00	50,000.00
27					
28	TOTAL RESOURCES AVAILABLE		191,424.00	198,342.00	198,342.00
29	Less: Disbursements & Transfers		118,082.00	100,000.00	
30	BALANCE FORWARD		73,342.00	98,342.00	

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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's			
3	Employee Benefits	200's	49,788.00	170,000.00	
4	Purchased Services	300 / 400	8,043.00		
5	Supplies & Materials (Excluding Food)	610	2,858.00		
6	Food	630	83,551.00		
7	Capital Outlay (New & Replacement)	731, 733, 739			
8			4,863.00		
9					210,097.00
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		149,103.00	170,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				210,097.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				210,097.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		24,143.00	54,097.00	40,097.00
18	Investments, 9-1				
19	Total Beginning Balance		24,143.00	54,097.00	40,097.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Sale of Lunches/Milk	1610-1650	34,751.00	36,000.00	40,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	536.00		
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	50,770.00	60,000.00	60,000.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	93,000.00	60,000.00	70,000.00
32					
33	TOTAL RESOURCES AVAILABLE		203,200.00	210,097.00	210,097.00
34	Less: Disbursements & Transfers		149,103.00	170,000.00	
35	BALANCE FORWARD		54,097.00	40,097.00	

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (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.

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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, 2026

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, 2026:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026-2027			\$ -
2027-2028			\$ -
2028-2029			\$ -
2029-2030 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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400			
3	Supplies	600		143,000.00	2,438,025.00
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720	104,018.00		
7	Loan Repayment	831 / 832	100,000.00		
8	contract services and loan fees and interest		73,657.00		
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		277,675.00	143,000.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				2,438,025.00
12	TOTAL REQUIREMENTS				2,438,025.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		169,492.00	127,224.00	118,025.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		26,405.00	18,801.00	20,000.00
17	Total Beginning Balance		195,897.00	146,025.00	138,025.00
18	LOCAL SOURCES				
19	Carline Tax	1115	476.00		
20	Interest	1510	470.00		
21	public power sales tax		132.00		
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	328.00		
25	Pro-Rate Motor Vehicles	3180	206.00		
26					
27	Property Tax Credit	3131	52,545.00		
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400	90,000.00		2,100,000.00
33	Sale of Property	5300	83,646.00		
34	Learning Community Property Taxes				
35	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		423,700.00	146,025.00	2,238,025.00
37	Personal and Real Property Taxes	1100		135,000.00	200,000.00
38	TOTAL RESOURCES AVAILABLE		423,700.00	281,025.00	2,438,025.00
39	Less: Disbursements & Transfers		277,675.00	143,000.00	
40	BALANCE FORWARD		146,025.00	138,025.00	

PROPERTY TAX RECAP

200,000.00
2,020.00
202,020.00

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.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

05-0071-000

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/ Source Number	ACTUAL 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (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		-	-	

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

PROPERTY TAX RECAP

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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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (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				65,000.00	200,000.00
12					
13					
14	Total Disbursements		-	65,000.00	
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				40,000.00
20	Investments, 9-1				
21	Total Beginning Balance		-	-	40,000.00
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24				75,000.00	160,000.00
25	STATE SOURCES				
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		30,000.00	
35					
36	TOTAL RESOURCES AVAILABLE		-	105,000.00	200,000.00
37	Less: Disbursements		-	65,000.00	
38	BALANCE FORWARD		-	40,000.00	

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 9-1-2024 to 8-31-2025 (Column 1)	ACTUAL/ESTIMATED 9-1-2025 to 8-31-2026 (Column 2)	ADOPTED 9-1-2026 to 8-31-2027 (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.

Student Fee Fund

RESOLUTION SETTING THE PROPERTY TAX REQUEST

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 2026-2027 property tax request be set at:

General Fund:	\$	2,999,397.00
Bond Fund:	\$	-
Special Building Fund:	\$	202,020.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 4.02 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 0.576198 per \$100 of assessed value.
4. Sandhills Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.607674 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 38.56 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2026