Committee of the Whole
Thursday, July 23, 2026 5:30 PM
Cody Elementary
2000 W 2ND ST
North Platte, NE 69101

1. **Call to Order**
2. **Posting of the Open Meetings Act**
3. **Roll Call**
4. **Approval of Publication**
5. **Approval of Agenda**
6. **Pledge of Allegiance**
7. **Superintendent's Report**
8. **Board Engagement**
9. **Public Comment**
10. **Agenda**
    - 10.1. Cody Building Report
    - 10.2. 2026-2027 NPPSD Enrollment Discussion
    - 10.3. 2026-2027 Budget Discussion
11. **Adjournment**

2009
Public Participation at Board Meetings

The board of education shall conduct its meetings in accordance with the Nebraska Open Meetings Act.

The board shall make reasonable efforts to accommodate the public's right to hear the discussions and testimony presented at its meetings. The board shall make available at the meeting, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed in open session of the meeting.

Except for closed sessions, the board will allow members of the public an opportunity to speak at each meeting. The board may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, photographing, or recording its meetings.

The board shall not require members of the public to identify themselves as a condition for admission to the meeting, nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. However, the board shall require members of the public desiring to address the board to identify themselves, including an address and the name of any organization represented by such person unless the address requirement is waived to protect the security of the individual.

Adopted on: October 12,2020
Reviewed on: June 27, 2024
Revised on: July 8, 2024

Cody Elementary

2025-2026

OVERVIEW

Topics We'll Be Covering:

1. Guiding Coalition Team
2. Attendance Goal
3. Behavior Goal

3. Academic Goals
4. Specific Goal from External Review
5. 2025-2026 Cody Highlights

CODY GUIDING COALITION

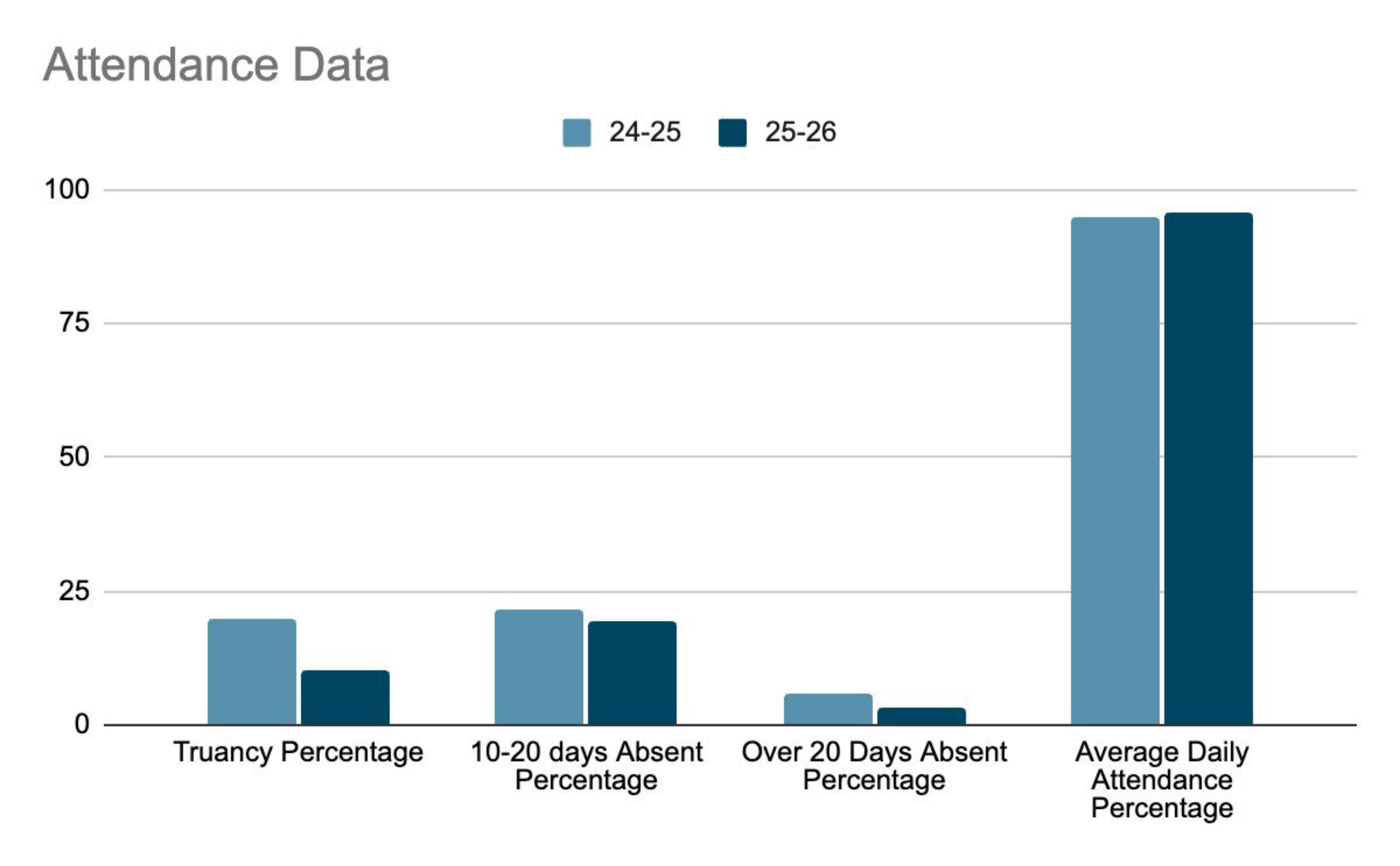
MEMBERS

Amanda Condon	**Stevie Reed**	Hana Thomas
Lanelle Stumf	Whitney Petska	**Haley Allen**

ATTENDANCE GOAL

Decrease the number of students who miss 20+ Days.

- Check In/Check Out
- Monthly Attendance Celebrations
- Quarterly Grade Level Attendance Award
- Individual Whole Classroom Attendance Rewards
- Communication with parents


Attendance Data
24-25
25-26
100
75
50
25
0
Truancy Percentage
10-20 days Absent Percentage
Over 20 Days Absent Percentage
Average Daily Attendance Percentage

BEHAVIOR GOAL

Reduce the number of overall SWIS referrals

- Define what defiance is/expectations for SWIS documentation
- Creating behavior contracts/plans for students once they reach 5 behavior referrals
- Whole school Boys Town skills weekly schedule
- Daily Boystown/Cody Expectations with examples in announcements from principal
- Monthly meetings to review behavior data
- Whole School Behavior Reward System
- Student and Staff of the Month
- Quarterly Panther Growth and Grit Award

Academic GOALS

- Increase NSCAS Reading to 58% proficient
- Increase NSCAS Math to 60% proficient
- Increase NSCAS Science to 75%
  - Tunnel Walk/Posters for Encouragement
  - Practice NSCAS Tests
  - Testing communication sent home
  - 3rd-5th grade student NSCAS test communication
  - Using PLC time to create targeted interventions
  - Incentives for highest growth on tests(Dibels and NSCAS)
  - K-3rd Grade focus on reducing number of 1081 qualifying students in reading

SPECIFIC GOAL - EXTERNAL REVIEW

Utilize multiple data points in MTSS meetings to identify specific needs for intervention and utilize approved programming for interventions.

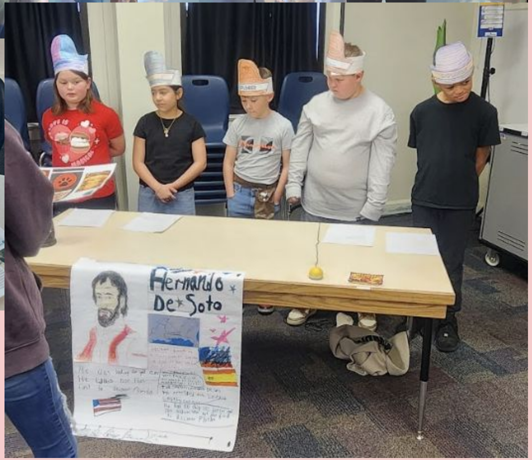
- Document for recording data
- Utilized MAPS, NSCAS, DIBELS, Common Summative Assessments, Intervention Data, Behavior Data
- Provide Data before monthly MTSS meetings
- Use of PLC/Common Planning time to create groups for interventions or reteaching
- Utilized paraprofessionals for interventions

Cody 25-26 Highlights-Awareness

Child Abuse Prevention Month

- When Life Gives You Lemons, Build Hope

Cody 25-26 Highlights-Engagement Lab



Cody 25-26 Highlights-PTO

- Thanksgiving Baskets
- Testing Incentives/Tunnel Walk
- Tables for Outdoor Learning

grade	2019	2020	2021	2022	2023	2024	2025	2026	Average	Max	Min	Median
PK	143	127	137	142	142	135	141	126	108.62	143	126	139
KG	271	281	243	246	268	275	243	236	318.95	281	236	257
1	307	265	262	238	246	268	286	262	309.9	307	238	263.5
2	281	286	253	244	242	256	277	263	303.81	286	242	259.5
3	326	276	269	261	242	247	241	288	300.95	326	241	265
4	310	316	265	266	262	241	241	259	299.62	316	241	263.5
5	327	307	302	264	247	263	240	243	296.14	327	240	263.5
6	307	312	307	268	268	240	259	246	289.29	312	240	268
7	302	295	293	307	258	264	229	244	287.76	307	229	278.5
8	301	299	295	283	293	265	267	248	287.24	301	248	288
9	302	296	292	301	296	302	276	272	296.05	302	272	296
10	298	292	312	303	301	280	295	259	294.29	312	259	296.5
11	290	296	310	307	286	277	276	290	289.29	310	276	290
12	336	324	311	316	320	296	288	282	254.62	336	282	313.5
Total	4047	3881	3780	3643	3577	3510	3482	3411	3936.52	4047	3411	3610
change form		-4.10%	-2.60%	-3.62%	-1.81%	-1.87%	-0.80%	-2.04%	-2.41%			
change kg		3.69%	-13.52%	1.23%	8.94%	2.61%	-11.64%	-2.88%	-1.65%			
graduation rate	87.92%	91.35%	90.48%	91.30%	87.09%	89.42%	86.05%	89.82%				
option out	492	525	513	603	607	599	569	576				
option in	31	28	47	53	52	47	43	46				

cohort	Cohort change(2019-2026)
class of 2019	0
class of 2020	34
class of 2021	13
class of 2022	14
class of 2023	19
class of 2024	-6
class of 2025	-19
class of 2026	-45
class of 2027	-20
class of 2028	-67
class of 2029	-9
class of 2030	-59
class of 2031	-27
class of 2032	-35
class of 2033	0
class of 2034	13
class of 2035	20
class of 2036	-12
class of 2037	19
class of 2038	0

Adjustment -0.0165

Enrollment Projections - rolling forward current amounts and applying adjustment percentage to kg year of year

	2026	2027	2028	2029	2030	2031	2032
KG	236	232	228	224	220	216	212
1	262	236	232	228	224	220	216
2	263	262	236	232	228	224	220
3	288	263	262	236	232	228	224
4	259	288	263	262	236	232	228
5	243	259	288	263	262	236	232
6	246	243	259	288	263	262	236
7	244	246	243	259	288	263	262
8	248	244	246	243	259	288	263
9	272	248	244	246	243	259	288
10	259	272	248	244	246	243	259
11	290	259	272	248	244	246	243
12	282	290	259	272	248	244	246
total	3392	3342	3280	3245	3193	3161	3129
k-5	1551	1540	1509	1445	1402	1356	1332
6	246	243	259	288	263	262	236
7-8	492	490	489	502	547	551	525
9-12	1103	1069	1023	1010	981	992	1036

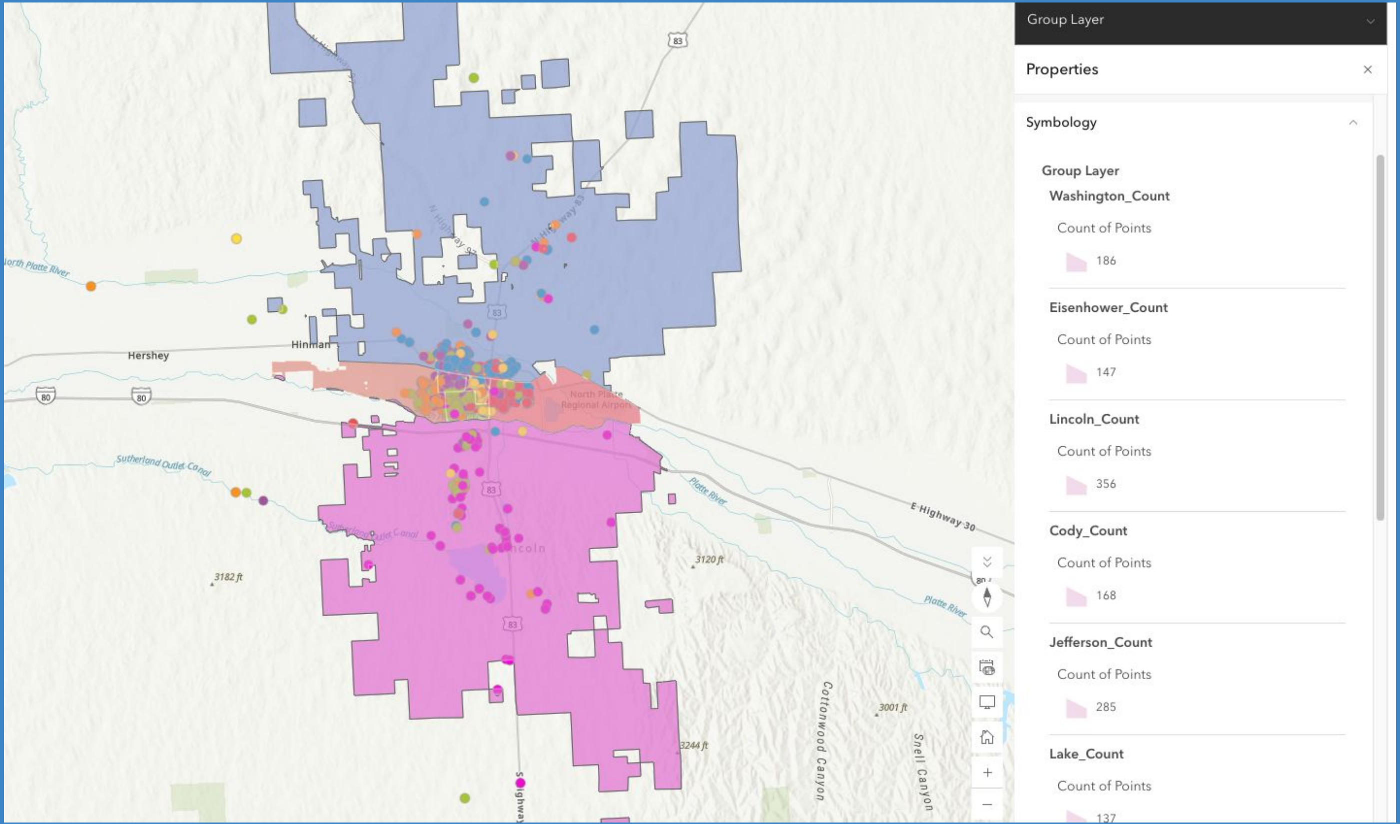
July 23 2026

Enrollment Presentation

North Platte Public Schools

Let's discuss these topics

1. Elementary Boundary Map
2. Building Capacity Data
3. Elementary Staff / Class size Report
4. Enrollment Report



[Link to Interactive NPPS Elementary Boundary Map.]

	Grades	10/1/2025	Building Capacity	Capacity Variance
NPHS	9-12	1124	1600	476
Adams	7-8	502	750	248
Madison	6	248	320	72
Cody	K-5	204	276	72
Jefferson	K-5	294	414	120
Lincoln	K-5	268	414	146
Washington	K-5	213	276	63
McDonald	K-5	239	276	37
Eisenhower	K-5	208	276	68
Lake Maloney	K-5	115	138	23
Total		3415	4740	1325

- Building Capacity represents full general education classrooms minus support (specialized special education, speech, sensory, music, etc) classrooms. Currently most if not all rooms are utilized with support services in each building.

	KG	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	Title
Cody Ms Allen	28	21	34	38	42	29	192
	14/14	21	17/17	19/19	21/21	29	
Eisenhower Ms Sauer	31	34	34	28	28	52	207
	16/15	17/17	17/17	28	28	26/26	
Jefferson Dr. Eshleman	35	50	53	56	62	52	308
	18/17	25/25	27/26	28/28	21/21/20	26/26	
Lake Ms Fleck	15	19	19	23	23	18	117
Lincoln MR Grove	32	41	47	42	44	43	249
	16/16	21/20	24/23	21/21	22/22	22/21	
McDonald Ms Flanders	32	34	45	42	44	45	242
	16/16	17/17	23/22	21/21	22/22	23/22	
Washington Ms Gale	31	40	38	39	49	25	222
	16/15	20/20	19/19	20/19	25/24	25	
Total	204	239	270	268	292	265	1538
	13	12	13	12	13	11	74
Avg	15.69	19.91	20.76	22.33	22.46	24.09	20.78

grade	2019	2020	2021	2022	2023	2024	2025	2026	Average	Max	Min	Median
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percent change form last year		-4.10%	-2.60%	-3.62%	-1.81%	-1.87%	-0.80%	-2.04%	-2.41%			
percent change kg only		3.69%	-13.52%	1.23%	8.94%	2.61%	-11.64%	-2.88%	-1.65%			
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class of 2027	-20
class of 2028	-67
class of 2029	-9
class of 2030	-59
class of 2031	-27
class of 2032	-35
class of 2033	0
class of 2034	13
class of 2035	20
class of 2036	-12
class of 2037	19
class of 2038	0

Projection Adjustment rate	-0.0165

Enrollment Projections - rolling forward current amounts and applying adjustment percentage to kg year of year

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5	243	259	288	263	262	236	232
6	246	243	259	288	263	262	236
7	244	246	243	259	288	263	262
8	248	244	246	243	259	288	263
9	272	248	244	246	243	259	288
10	259	272	248	244	246	243	259
11	290	259	272	248	244	246	243
12	282	290	259	272	248	244	246
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Enrollment History/Projections Link

North Platte Public Schools

FY 2026-27 Executive Budget Report

Maintaining Financial Stability Through Increased Cash Reserves

Executive Summary

The proposed 2026-27 General Fund budget has been developed with a primary objective of strengthening the financial stability of North Platte Public Schools while continuing to provide high-quality educational opportunities for our students.

Although the district remains financially operational, our current cash position presents a potential financial risk. At the beginning of the fiscal year, the General Fund will have an estimated **$1.0 million in available cash**, while average monthly operating expenditures total approximately **$4.3 million**. This means the district currently has less than one week of operating cash available at any given time.

This level of liquidity is below recommended practices for public school finance and limits the district's ability to respond to unexpected revenue delays, emergency expenditures, or changes in state funding.

The proposed budget therefore prioritizes rebuilding General Fund cash reserves over the next several budget cycles to improve the district's financial solvency and long-term sustainability.

Current Financial Risks

- State funding uncertainty
- Inflation
- Staffing shortages
- Declining enrollment
- Special education costs
- Federal grant reductions

NPPSD Priorities

1. Student achievement
2. Teacher recruitment and retention
3. Student safety
4. Facilities maintenance
5. Technology
6. Career and technical education
7. Extracurricular activities

Factors Affecting the Present and Future Budgets

- Salary increase assumptions
- Staffing additions or reductions
- Capital purchases
- Building maintenance projects
- Fund balance target
- Levy target
- Cash reserve level

Current Financial Position

With operating expenses averaging more than $4 million each month, the district's current cash reserve provides only a small cushion to absorb timing differences between expenditures and the receipt of local property taxes, state aid, and other revenues.

While the district has consistently met its financial obligations, continuing to operate with limited reserves increases financial risk and reduces operational flexibility.

Why Cash Reserves Matter

Healthy cash reserves allow a school district to:

- Meet payroll and vendor obligations without borrowing.
- Manage fluctuations in property tax collections and state aid payments.
- Respond to unexpected facility, transportation, or special education costs.
- Protect educational programs during periods of declining enrollment or revenue uncertainty.
- Preserve strong financial stewardship and public confidence.

Building reserves is not an indication that funds are being withheld from students. Rather, adequate reserves ensure the district can continue providing uninterrupted educational services regardless of economic conditions.

North Platte Public Schools

Financial Goal

The administration recommends establishing a long-term financial objective of gradually increasing General Fund cash reserves over multiple years.

The district should work toward maintaining reserves sufficient to cover at least **one month of operating expenditures**, with a longer-term goal of **two months of operating expenditures**.

Reserve Target	Approximate Amount
Current Cash	$1.0 million
1 Month Operating Reserve	$4.3 million
2 Month Operating Reserve	$8.6 million

Budget Priorities for 2026-27

The proposed budget is guided by the following priorities:

1. Maintain high-quality instructional programs.
2. Recruit and retain outstanding employees through competitive compensation.
3. Continue investments in student safety and district facilities.
4. Exercise responsible spending in all operational areas.
5. Increase General Fund cash reserves whenever possible.
6. Improve the district's long-term financial position while minimizing impacts on taxpayers.

Recommended Financial Strategies

To improve the district's cash position, administration recommends:

- Limiting expenditure growth to essential operational needs.
- Evaluating vacancies and staffing efficiencies as they occur.
- Carefully prioritizing capital purchases.
- Maximizing available grant opportunities.
- Monitoring revenues monthly throughout the fiscal year.
- Directing year-end operating surpluses into General Fund cash reserves whenever feasible.

Looking Ahead

The financial decisions made during the 2026-27 budget process will influence the district's financial stability for years to come.

Increasing cash reserves is not simply an accounting objective—it is an investment in the district's ability to provide consistent educational services, retain high-quality staff, respond to unforeseen challenges, and protect the long-term interests of our students and taxpayers.

Through prudent financial management and strategic planning, North Platte Public Schools can strengthen its financial foundation while continuing to fulfill its mission of providing an excellent education for every student.

Recommendation

Administration recommends that the Board of Education adopt the 2026-27 budget with a continued commitment to rebuilding General Fund cash reserves over the next several fiscal years. This strategy will improve the district's financial solvency, enhance fiscal flexibility, and position North Platte Public Schools for long-term financial sustainability.

Reserve Growth Objective

Building Financial Stability Over Time

Reserve Level	Approximate Cash Balance	Purpose
Current	**$500,000 to 1.0M**	Limited ability to absorb unexpected costs
Phase 1 Goal	**$2.5M–$3.0M**	Improve short-term liquidity
Phase 2 Goal	**$4.3M**	One full month of operating expenses
Phase 3 Goal	**$8.6M**	Two months of operating stability

Why Reserve Growth Matters

Limited cash reserves create exposure to:

- Timing delays in state aid payments
- Variability in property tax collections
- Unexpected facility repairs
- Special education cost increases
- Transportation cost increases
- Economic uncertainty
- Enrollment-related revenue changes

FY 2026-27 Budget Priorities

Protect Student Programs

Maintain classroom services
Support student achievement initiatives
Preserve essential staffing levels

Strengthen Financial Position

Generate operating surplus where possible
Reduce reliance on one-time solutions
Increase year-end cash balance

Improve Long-Term Sustainability

Establish a predictable reserve-building plan
Maintain responsible expenditure growth
Protect future boards from financial constraints

Build Financial Capacity While Protecting District Assets

The 2026-27 budget should balance two critical responsibilities:

1. Strengthen General Fund Solvency

- Increase cash reserves
- Reduce financial vulnerability
- Improve long-term budget flexibility
- Establish sustainable operating margins

2. Preserve and Maintain District Investments

- Maintain facilities
- Replace aging infrastructure
- Prevent deferred maintenance
- Protect taxpayer investments

Annual Maintenance & Capital Replacement Needs

Recommended Annual Investment: $250,000–$500,000

A sustainable district budget must include annual funding dedicated to maintaining and replacing aging infrastructure and operational assets.

Without planned replacement cycles, the district faces larger, unexpected expenditures that negatively impact future budgets.

Major Maintenance & Replacement Needs

Area	Long-Term Need
HVAC Systems	Replacement of aging heating and cooling systems to improve reliability, efficiency, and indoor learning environments
Roof Systems	Planned roof replacement cycles to prevent costly emergency repairs and protect facilities
Interior Supplies & Materials	Ongoing replacement of classroom, building, and operational materials
Sports Complex Turf	Future turf replacement to maintain safe, competitive athletic facilities
Athletic Lighting & Poles	Replacement and modernization of lighting infrastructure
Tennis Complex	Maintenance, resurfacing, and eventual replacement needs
Transportation Fleet	Scheduled replacement of buses and vehicles to maintain safe and reliable transportation
Track Replacement	Future resurfacing and replacement to preserve athletic facilities

North Platte Public Schools

NP

Capital Sustainability Concern

Current Reality:

The district is responsible for maintaining millions of dollars in physical assets while currently maintaining limited financial reserves.

Financial Risk:

Without a planned annual investment strategy:

- Maintenance needs accumulate
- Costs become emergency expenditures
- Budget flexibility decreases
- Educational resources may be diverted to address deferred maintenance

Recommended Budget Strategy

FY 2026-27 and Beyond

Administration recommends establishing a multi-year financial plan that:

General Fund Stability

Builds annual operating surplus when possible
Increases cash reserves toward a minimum one-month operating target
Avoids reliance on one-time funding sources for ongoing expenses

Facility & Asset Protection

Allocates $250,000–$500,000 annually for maintenance and replacement needs
Develops a long-range capital replacement schedule
Prioritizes safety, compliance, and preservation of existing assets

NORTH PLATTE PUBLIC SCHOOLS 2026-27 BUDGET SCENARIOS

	CODE	Proposed 2025-2026	Scenario 2026-2027	Scenario 2026-2027	Scenario 2026-2027	Scenario 2026-2027	Scenario 2026-2027	Scenario 26-27 GF End of Year Cover 1 Month Exp. for 27-28	Scenario 2027-2028
EXPENDITURES									
ALL INSTRUCTION	1100	$23,946,492	$24,823,128	$24,823,128	$24,823,128	$24,823,128	$24,823,128	$24,823,128	$25,823,128
SUPPORT SERVICES PUPIL (SPED)	2100	$1,157,609	$1,240,665	$1,240,665	$1,240,665	$1,240,665	$1,240,665	$1,240,665	$1,240,665
SUPPORT SERVICES PUPIL	2100	$2,276,568	$2,258,407	$2,258,407	$2,258,407	$2,258,407	$2,258,407	$2,258,407	$2,258,407
SUPPORT SERVICES STAFF	2200	$2,418,247	$2,491,684	$2,491,684	$2,491,684	$2,491,684	$2,491,684	$2,491,684	$2,491,684
BOARD OF EDUCATION	2310	$1,003,900	$1,203,900	$1,203,900	$1,203,900	$1,203,900	$1,203,900	$1,203,900	$1,203,900
EXECUTIVE ADMIN SERVICES	2320	$410,344	$367,076	$367,076	$367,076	$367,076	$367,076	$367,076	$367,076
DISTRICT LEGAL SERVICES	2330	$45,000	$65,000	$65,000	$65,000	$65,000	$65,000	$65,000	$65,000
OFFICE OF THE PRINCIPAL	2400	$2,872,817	$2,660,246	$2,660,246	$2,660,246	$2,660,246	$2,660,246	$2,660,246	$2,660,246
GENERAL ADMIN BUS SERVICES	2500	$3,991,004	$3,786,100	$3,786,100	$3,786,100	$3,786,100	$3,786,100	$3,786,100	$3,786,100
MTNC & OPER OF BLDGS & SITE	2600	$5,924,267	$6,083,600	$6,083,600	$6,083,600	$6,083,600	$6,083,600	$6,083,600	$6,183,600
PUPIL TRANSPORTATION	2700	$582,689	$593,700	$593,700	$593,700	$593,700	$593,700	$593,700	$593,700
SPED TRANSPORTATION	2712	$118,750	$118,750	$118,750	$118,750	$118,750	$118,750	$118,750	$118,750
COMMUNITY SERVICE	3300	$386,885	$347,800	$347,800	$347,800	$347,800	$347,800	$347,800	$347,800
CATEGORICAL GRANT	3400	$128,500	$128,500	$128,500	$128,500	$128,500	$128,500	$128,500	$128,500
STATE CATEGORICAL GRANTS	3500	$344,500	$377,300	$377,300	$377,300	$377,300	$377,300	$377,300	$377,300
FACILITY AQUI & CONSTRUCTION	4000	$284,357	$0	$500,000	$1,000,000	$1,500,000	$2,000,000	$2,500,000	$1,500,000
DEBT SERVICES	5000	$0	$0	$0	$0	$0	$0	$0	$0
FEDERAL PROGRAMS	6000	$3,992,216	$3,941,199	$3,941,199	$3,941,199	$3,941,199	$3,941,199	$3,941,199	$3,941,199
TRANSFERS	8000	$640,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$500,000
SPECIAL ED PROGRAMS	1200	$7,063,362	$7,213,237	$7,213,237	$7,213,237	$7,213,237	$7,213,237	$7,213,237	$7,313,237
TOTAL EXPENDITURES		$57,587,507	$57,950,292	$58,450,292	$58,950,292	$59,450,292	$59,950,292	$60,450,292	$60,900,292
CASH RESERVE		$0	$0	$0	$0	$0	$0	$0	$0
TOTAL REQUIREMENTS		**$57,587,507**	**$57,950,292**	**$58,450,292**	**$58,950,292**	**$59,450,292**	**$59,950,292**	**$60,450,292**	**$60,900,292**
			0.63%	**1.48%**	**2.31%**	**3.13%**	**3.94%**	**4.74%**	**0.74%**
RECEIPTS									
CASH BALANCE 9-1		$10,000	$1,100,000	$1,100,000	$1,100,000	$1,100,000	$1,100,000	$1,100,000	$4,100,000
COUNTY TREA. BAL 9-1		$5,420,386	$5,420,386	$5,420,386	$5,420,386	$5,420,386	$5,420,386	$5,420,386	$5,420,386
TOTAL BEGINNING BALANCE		$5,430,386	$6,520,386	$6,520,386	$6,520,386	$6,520,386	$6,520,386	$6,520,386	$9,520,386
LOCAL SOURCES									
CARLINE TAXES	1115	$75,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000
PUBLIC POWER DIST. TAX	1120	$0	$0	$0	$0	$0	$0	$0	$0
MOTOR VEHICLE TAXES	1125	$2,310,000	$2,200,000	$2,200,000	$2,200,000	$2,200,000	$2,200,000	$2,200,000	$2,200,000
TUITION RECEIVED OTH. DISTS	1210/15/30								
TUITION RECEIVED FROM IND.	1220/40								
OTHER TUITION	1250/60/70								
TRANSP REC FROM OTHER DIST	1310/30								

NORTH PLATTE PUBLIC SCHOOLS 2026-27 BUDGET SCENARIOS

	CODE	Proposed 2025-2026	Scenario 2026-2027	Scenario 2026-2027	Scenario 2026-2027	Scenario 2026-2027	Scenario 2026-2027	Scenario 26-27 GF End of Year Cover 1 Month Exp. for 27-28	Scenario 2027-2028
TRANSP REC FROM IND	1320/40								
INTEREST ON INVESTMENTS	1510	$1,000	$0	$0	$0	$0	$0	$0	$0
LOCAL LIC. FEES & COURT FINE	1911	$20,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000
COMMUNITY SERVICE ACTIV	1810								
OTHER LOCAL RECEIPTS	1910/20/90	$105,000	$70,000	$70,000	$70,000	$70,000	$70,000	$70,000	$70,000
NAMEPLATE CAPACITY GRANT	3133	$0	$0	$0	$0	$0	$0	$0	$0
INTEREST ON TAXES		$0	$0	$0	$0	$0	$0	$0	$0
PENALTIES/TAXES	1140/1190	$0	$0	$0	$0	$0	$0	$0	$0
COUNTY AND ESU SOURCES									
FINES AND LISC. FEES	2110	$320,000	$320,000	$320,000	$320,000	$320,000	$320,000	$320,000	$320,000
OTHER COUNTY SOURCES	2130	$0	$0	$0	$0	$0	$0	$0	$0
ESU RECEIPTS	2210	$0	$0	$0	$0	$0	$0	$0	$0
STATE SOURCES									
STATE AID	3110	$9,115,739	**$7,598,347**	**$7,598,347**	**$7,598,347**	**$7,598,347**	**$7,598,347**	**$7,598,347**	**$6,098,347**
SPECIAL EDUCATION PROGRAMS	3120	$4,300,000	$4,200,000	$4,200,000	$4,200,000	$4,200,000	$4,200,000	$4,200,000	$4,200,000
SPECIAL EDUCATION TRAN	3125	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000	$45,000
HOMESTEAD EXEMPTION	3130	$0	$0	$0	$0	$0	$0	$0	$0
PROPERTY TAX CREDIT	3131	$0	$0	$0	$0	$0	$0	$0	$0
SCHOOL TAX CREDIT									
HIGH ABILITIY	3535	$0	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	$15,000
WARDS OF STATE OR COURT	3160/61	$0	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
PRO-RATE MOTOR VEH	3180	$0	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
TEXTBOOK LOAN									
OTHER STATE APPROP.	3145/55/6	$0	$0	$0	$0	$0	$0	$0	$0
STATE APPORTIONMENT	3400	$704,014	$700,000	$700,000	$700,000	$700,000	$700,000	$700,000	$700,000
IN-LIEU-OF-SCHOOL LAND TAX	3300								
STATE CATEGORICAL GRANT	3500	$300,000	$275,000	$275,000	$275,000	$275,000	$275,000	$275,000	$275,000
OTHER STATE RECEIPTS	3990	$27,000	$0	$0	$0	$0	$0	$0	$0
FEDERAL SOURCES									
FEDERAL ADJUSTMENTS	4000	$0	$0	$0	$0	$0	$0	$0	$0
ERATE	4105	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000
SCI/TSI	4212	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	$40,000
PLANNING REGION	4416	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
PEAK	4418	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	$25,000
TITLE I	4505	$1,100,000	$1,050,000	$1,050,000	$1,050,000	$1,050,000	$1,050,000	$1,050,000	$1,050,000

NORTH PLATTE PUBLIC SCHOOLS 2026-27 BUDGET SCENARIOS

	CODE	Proposed 2025-2026	Scenario 2026-2027	Scenario 2026-2027	Scenario 2026-2027	Scenario 2026-2027	Scenario 2026-2027	Scenario 26-27 GF End of Year Cover 1 Month Exp. for 27-28	Scenario 2027-2028
TITLE II	4509	$155,000	$155,000	$155,000	$155,000	$155,000	$155,000	$155,000	$155,000
IDEA PART B Preschool	4516	$25,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
IDEA PART BASE & EP	4518	$850,000	$800,000	$800,000	$800,000	$800,000	$800,000	$800,000	$800,000
IDEA Part B Prop. Share	4521/4523	$55,000	$55,000	$55,000	$55,000	$55,000	$55,000	$55,000	$55,000
Vocational Education (Carl Perkins)	4525	$55,000	$55,000	$55,000	$55,000	$55,000	$55,000	$55,000	$55,000
SPED EARLY DEV Network	4530	$320,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	$250,000
21st Century	4531	$105,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000
MEDCAID	4708/09	$195,000	$195,000	$195,000	$195,000	$195,000	$195,000	$195,000	$195,000
TITLE IV	4969	$200,000	$80,000	$80,000	$80,000	$80,000	$80,000	$80,000	$80,000
McKinney Vento	4991	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
Categorical Grants	4995	$0	$0	$0	$0	$0	$0	$0	$0
ESSERS	6997	$0	$0	$0	$0	$0	$0	$0	$0
NON-REVENUE SOURCES									
Tax Anticipation Notes	5150	$0	$0	$0	$0	$0	$0	$0	$0
Long Term Loans	5200	$0	$0	$0	$0	$0	$0	$0	$0
INSURANCE ADJUSTMENTS	5300	$0	$0	$0	$0	$0	$0	$0	$0
Sale of Property	5400	$0	$0	$0	$0	$0	$0	$0	$0
Other Non Revenue Receipts	5690	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
To Balance Budget Authority		$584,357	$0	$0	$0	$0	$0	$0	$0
TOTAL RECEIPTS AVAILABLE		$26,542,496	$24,993,733	$24,993,733	$24,993,733	$24,993,733	$24,993,733	$24,993,733	$26,493,733
			-6.20%	-6.20%	-6.20%	-6.20%	-6.20%	-6.20%	5.66%
GENERAL FUND SUMMARY									
GENERAL FUND REQUIREMENTS		$57,587,507	$57,950,292	$58,450,292	$58,950,292	$59,450,292	$59,950,292	$60,450,292	$60,900,292
TOTAL NON TAX RECEIPTS		$26,542,496	$24,993,733	$24,993,733	$24,993,733	$24,993,733	$24,993,733	$24,993,733	$26,493,733
PROPERTY TAXES		$31,045,011	$32,956,559	$33,456,559	$33,956,559	$34,456,559	$34,956,559	$35,456,559	$34,406,559
LOCAL TAX REQUEST		$31,045,011	$32,956,559	$33,456,559	$33,956,559	$34,456,559	$34,956,559	$35,456,559	$34,406,559
COUNTY TREASURES FEE		$313,586	$332,894	$337,945	$342,995	$348,046	$353,096	$358,147	$347,541
DELIQUETN TAX ALLOWANCE									
GENERAL FUND TAX REQUEST		$31,358,597	$33,289,453	$33,794,504	$34,299,554	$34,804,605	$35,309,655	$35,814,706	$34,754,100
SUMMARY OF TAX REQUEST									
GENERAL FUND TAX REQUEST		$31,358,597	$33,289,453	$33,794,504	$34,299,554	$34,804,605	$35,309,655	$35,814,706	$34,754,100
VALUATION		$3,358,978,174	$3,568,578,412	$3,568,578,412	$3,568,578,412	$3,568,578,412	$3,568,578,412	$3,568,578,412	$3,736,527,321
LEVY FOR GENERAL FUND		$0.9336	$0.9328	$0.9470	$0.9612	$0.9753	$0.9895	$1.0036	$0.9301
STATE APPROVED LEVY EXCLUSION									
1% COUNTY COMMISSION									
TOTAL EXCLUSION		$0	$0	$0	$0	$0	$0	$0	$0

NORTH PLATTE PUBLIC SCHOOLS 2026-27 BUDGET SCENARIOS

	CODE	Proposed 2025-2026	Scenario 2026-2027	Scenario 2026-2027	Scenario 2026-2027	Scenario 2026-2027	Scenario 2026-2027	Scenario 26-27 GF End of Year Cover 1 Month Exp. for 27-28	Scenario 2027-2028
LEVY EXCLUSION		$0	$0	$0	$0	$0	$0	$0	$0
TOTAL TAX REQUREMENT		$31,358,597	$33,289,453	$33,794,504	$34,299,554	$34,804,605	$35,309,655	$35,814,706	$34,754,100
GENERAL FUND LEVY		$0.9336	$0.9328	$0.9470	$0.9612	$0.9753	$0.9895	$1.0036	$0.9301
VALUATION		$3,358,978,174	$3,568,578,412	$3,568,578,412	$3,568,578,412	$3,568,578,412	$3,568,578,412	$3,568,578,412	$3,736,527,321
BUILDING FUND TAX REQUEST		$0	$0	$100,000	$0	$0	$0	$0	$1,000,000
COUNTY TREAS FEE		$0	$0	$1,010	$0	$0	$0	$0	$10,101
BUILDING FUND TAX REQUEST		$0	$0	$101,010	$0	$0	$0	$0	$1,010,101
LEVY FOR BUILDING FUND		$0.0000	$0.0000	$0.0028	$0.0000	$0.0000	$0.0000	$0.0000	$0.0270
LEVY SUBJECT TO LIMITATION		$0.9336	$0.9328	$0.9498	$0.9612	$0.9753	$0.9895	$1.0036	$0.9572
BOND FUND REQUEST		$0	$0	$0	$0	$0	$0	$0	$0
COUNTY TREAS FEE		$0	$0	$0	$0	$0	$0	$0	$0
BOND FUND TAX REQUEST		$0	$0	$0	$0	$0	$0	$0	$0
LEVY FOR BOND FUND		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
QCPU FUND REQUEST		$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$250,000
COUNTY TREASURE'S FEE		$1,010	$1,010	$1,010	$1,010	$1,010	$1,010	$1,010	$2,525
QCPU FUND TAX REQUEST		$101,010	$101,010	$101,010	$101,010	$101,010	$101,010	$101,010	$252,525
LEVY FOR QCPU FUND		0.0030	0.0028	0.0028	0.0028	0.0028	0.0028	0.0028	0.0068
TOTAL TAX REQUEST BY NPPS		$31,459,607	$33,390,463	$33,996,524	$34,400,564	$34,905,615	$35,410,665	$35,915,716	$36,016,726
TOTAL LEVY		$0.9366	$0.9357	$0.9527	$0.9640	$0.9781	$0.9923	$1.0064	$0.9639

2026-27 Projected Property Tax Authority	$35,149,605
5% Additional Property Tax Authority	$37,592,781

$0.01 Levy Growth =

$50,000 Value	$5.00 Per Year	$200,000 Value	$20.00 Per Year
$75,000 Value	$7.50 Per Year	$300,000 Value	$30.00 Per Year
$100,000 Value	$10.00 Per Year	$400,000 Value	$40.00 Per Year
$125,000 Value	$12.50 Per Year	$500,000 Value	$50.00 Per Year
$150,000 Value	$15.00 Per Year	$1,000,000	$100 Per Year

NPPSD HISTORICAL DATA

Year	Beginning Reserve	Total Receipts	Total Expenditures	Budgeted Reserves	General Funds	All Accounts	General Fund Levy	Property Tax Request	Total Levy	Effective Levy
2019	$700,307.00	$42,297,333.00	$44,124,703.00	$5,729,848.00	$50,754,345.00	$67,703,562.00	$1.02	$28,673,660.00	$1.23	
2020	$554,653.00	$43,556,637.00	$43,625,818.00	$6,959,966.00	$51,526,594.00	$67,914,500.00	$1.02	$28,003,264.00	$1.19	
2021	-$1,297,736.00	$44,159,980.00	$45,833,715.00	$7,888,865.00	$54,069,191.00	$67,429,685.00	$1.01	$27,328,193.00	$1.13	
2022	-$1,048,190.00	$47,155,862.00	$47,052,786.00	$6,112,768.00	$62,846,413.00	$85,619,889.00	$1.02	$27,719,843.00	$1.13	
2023	-$3,863,122.00	$48,539,502.00	$51,104,710.00	$5,250,031.00	$58,222,441.00	$75,571,098.00	$1.02	$29,028,574.00	$1.08	
2024	-$4,206,403.00	$51,958,533.00	$51,908,171.00	$2,803,608.00	$60,415,052.00	$79,601,802.00	$0.99	$30,982,357.00	$1.05	
2025	-$480,515.00	$53,637,037.00	$52,235,884.00	$3,352,151.00	$58,167,202.00	$74,200,727.00	$0.92	$30,556,298.00	$0.95	$0.60
2026				$2,500,000.00	$57,587,507.00	$72,188,153.00	$0.93	$31,459,607.00	$0.93	$0.59

	Code	2019	2020	2021	2022	2023	2024	2025	2026 (Thru July)
Instruction	1100	$20,212,048.00	$20,250,242.00	$20,549,677.00	$20,562,358.00	$21,658,167.00	$22,007,303.00	$22,208,997.00	$20,184,995.00
Special Ed.	1200	$4,205,484.00	$4,183,084.00	$4,467,189.00	$4,935,031.00	$5,271,994.00	$5,602,248.00	$5,940,216.00	$6,305,788.00
Summer School	1300	$45,294.00	$0.00	$29,057.00	$57,981.00	$47,252.00	$72,601.00	$86,730.00	$44,339.00
Guidance/Health	2100-2130	$1,625,094.00	$1,484,699.00	$1,620,095.00	$1,590,622.00	$1,501,441.00	$1,678,145.00	$1,988,849.00	$1,888,809.00
Special Ed. (OT, PT, SLP, Psych.)	2141-2191	$431,095.00	$569,905.00	$796,489.00	$710,124.00	$999,575.00	$840,780.00	$1,431,926.00	$1,484,916.00
Media/Curriculum	2200	$1,492,700.00	$1,478,459.00	$1,494,981.00	$1,467,029.00	$1,910,891.00	$2,313,965.00	$2,135,840.00	$1,718,508.00
Board of Ed./Legal	2310	$147,807.00	$654,084.00	$595,153.00	$723,312.00	$795,703.00	$779,331.00	$983,562.00	$997,288.00
Executive Office	2320	$359,810.00	$372,624.00	$384,164.00	$432,740.00	$411,361.00	$430,630.00	$407,516.00	$272,860.00
Offices of Admin.	2400	$2,758,075.00	$2,837,019.00	$2,768,121.00	$2,896,492.00	$3,070,364.00	$3,141,950.00	$3,274,542.00	$2,964,492.00
Tech/Finance/Publications	2500	$2,833,405.00	$2,683,018.00	$2,827,932.00	$2,736,269.00	$3,020,904.00	$2,931,782.00	$3,253,808.00	$2,909,943.00
Utilities	2600	$833,396.00	$755,469.00	$880,343.00	$989,347.00	$1,077,278.00	$954,429.00	$1,041,073.00	$917,120.00
Custodial	2610	$2,451,826.00	$2,453,197.00	$2,369,943.00	$2,336,594.00	$2,587,807.00	$2,637,393.00	$2,564,808.00	$2,360,971.00
Maintenance	2620	$2,474,506.00	$1,917,197.00	$1,759,063.00	$1,921,856.00	$2,317,950.00	$2,092,405.00	$2,035,785.00	$1,460,831.00
Transportation	2700	$758,533.00	$517,326.00	$567,324.00	$740,104.00	$708,953.00	$622,522.00	$598,381.00	$503,514.00
Kids Klub	3300	$403,533.00	$261,279.00	$308,452.00	$358,189.00	$326,250.00	$319,858.00	$214,057.00	$216,337.00
Private Grants	3400	$47,072.00	$19,745.00	$5,458.00	$214,186.00	$283,339.00	$439,579.00	$137,028.00	$99,737.00
Six Pence	3500	$109,995.00	$66,311.00	$315,186.00	$317,102.00	$392,683.00	$403,730.00	$333,685.00	$626,276.00
Unobligated	4000	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Debt Services	5000	$59,931.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Federal Programs (Title)	6000	$2,691,836.00	$2,909,499.00	$3,882,402.00	$3,884,919.00	$4,390,454.00	$4,304,496.00	$3,376,071.00	$2,566,281.00
Transfers	8000	$183,237.00	$212,651.00	$212,688.00	$178,521.00	$332,334.00	$335,015.00	$223,000.00	$0.00
	Total	**$44,124,677.00**	**$43,625,808.00**	**$45,833,707.00**	**$47,052,776.00**	**$51,104,700.00**	**$51,908,162.00**	**$52,235,874.00**	**$47,523,005.00**

Example of how state-funded property tax credits reduce the individual taxes paid.

Description	Levy
Budgeted (Certified) General Fund Levy	0.95
Equivalent School Property Tax Relief Credit	-0.18
Equivalent Real Property Tax Credit	-0.04
Total Credit Equivalent	-0.22
Effective School Levy to Taxpayer	0.73

Description	Calculation	Amount
Gross School Taxes	$300,000 × 0.0095	$2,850.00
School Property Tax Relief Credit		-$540.00
Real Property Tax Credit		-$120.00
Net School Taxes Paid		$2,190.00

The effective levy is:
Net tax ÷ Taxable value
$2,190 ÷ $300,000 = 0.00730
Effective levy = 0.730000

Measure	Levy
Budgeted (Certified) Levy	0.95
Effective Levy After Credits	0.73
Difference	0.22

In this example, NPPSD would still adopt a levy of 95 cents per $100 of taxable value. That is the amount needed to fund the district's budget. However, because the State of Nebraska now provides property tax relief through tax credits, many taxpayers do not actually pay the full 95 cents out of their own pocket. The difference between the certified levy and what the taxpayer effectively pays is the effective tax rate.

		2025/26 ADOPTED DISTRICT BUDGET (non-bond)			PROPERTY TAX CREDITS FROM STATE			EFFECTIVE TAX OUTCOME TO PROPERTY OWNER	
Agency ID	School Name	Total Valuations	Levied Taxes	Levy	Homestead Credit	Real Property Tax Credit	School Tax Credit	Net Tax to Property Owners	Effective Levy
56-0001	North Platte Public Schools	3,359,065,722	31,460,405	0.936582	1,170,143	2,245,823	7,977,085	20,067,353	0.597409