

Special Meeting to Approve 25-26 Budget
and Tax Asking
Wednesday, September 24, 2025 7:00 PM

BOE Room
100 N Sycamore
Amherst, NE 68812-0008

Agenda

1. Call meeting to order
 - 1.1. Pledge of Allegiance
2. Notice of adherence to the Open Meeting Law
3. Roll Call
 - 3.1. Excuse absent Board member
4. Public Comment
5. Adopt the resolution to increase the school district's base growth percentage used to determine the school district's property tax request authority by seven percent.
6. Adopt the resolution on the School District standards for acceptance or rejection of option enrollment applications
7. Approve budget for 2025-2026 as advertised in the Beacon Observer
8. Approve property tax levy for the 2025-2026 school year for the General Fund, Bond Fund, and Special Building Fund.
9. Adjourn

**RESOLUTION OF THE BOARD OF EDUCATION TO
INCREASE BASE GROWTH PERCENTAGE TO
DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY**

WHEREAS, the Board of Education ("Board") for **Buffalo County School District 10-0119**, commonly known as **Amherst Public School** (the "School District"), is planning the School District's annual budget for the 2025–2026 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to seven percent (7%).

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2025–2026 budget in an amount of 7%.

Said Resolution was adopted by the Board of Education by a vote of ____ to ____ on the 24th day of September 2025.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

**RESOLUTION ON SCHOOL DISTRICT STANDARDS FOR ACCEPTANCE OR REJECTION OF
OPTION ENROLLMENT APPLICATIONS**

WHEREAS, Amherst Public Schools is committed to providing an education of high quality to its students in an economically efficient manner; and WHEREAS, the school district's faculty, facilities, and equipment can serve only a limited number of students effectively; and WHEREAS, the Amherst Board of Education, in consultation with the administration, has reviewed the school district's faculty, facilities, equipment, interdisciplinary efforts and interrelationships of grades, subjects, and faculty; and has determined the maximum number of students it can serve effectively at any given grade level and in total; NOW, THEREFORE BE IT RESOLVED that the board adopts the following standards for acceptance or rejection of option enrollment applications: Numeric Capacity. The capacity in the following grade levels, programs, classes, and/or school buildings is as follows:

K-5 = 23 Students per grade level

6-12 = 28 Students per grade level

K-12 Special education = 30 Students Kindergarten through 12th grade total

Other Standards. The school district shall not accept an option student when acceptance of the student: (a) Would increase the operating costs of the school district, such as by requiring the hiring of new staff or contracting with outside entities to provide services to the student; (b) Would require the procurement of new equipment, technology, or furnishings; (c) Would cause or require the rearrangement of caseloads for staff and contracted professionals; (d) Is reasonably deemed by appropriate school staff to pose a potential risk to the health or safety of students or staff; (e) May pose a risk of adversely affecting the quality of educational services being provided to resident students, as determined by appropriate school staff.

Said Resolution was adopted by the Board of Education by a vote of ___ to ___ on the 24th day of September 2025.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

**2025/2026 Budget RESOLUTION
FOR BUFFALO COUNTY SCHOOL DISTRICT 10-0119**

WHEREAS, public notice was given at least five days in advance of a Special Public Hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the proposed 2025-2026 budget and to consider amendments relative thereto; and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Amherst School District 10-0119 (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation; and

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the Board, after having reviewed the District's proposed budget for the 2025-2026 school year as published in the September 4th issue of The Beacon-Observer which shows a total general fund budget of expenditures of \$8,077,602 special building fund budget of \$112,039 and a bond fund budget of \$1,135,694 requiring a total property tax request of \$3,916,162

NOW BE IT THEREFORE RESOLVED THAT the District's Budget of Expenditures for the 2025-2026 school year will be 10,528,459 which will require a total property tax requirement of \$3,916,162

Said Resolution was adopted by the Board of Education by a vote of ___ to ___ on the 24th day of September 2025.

President of the Board of Education

ATTEST:

Secretary of the Board of Education

**2025/2026 TAX REQUEST RESOLUTION
FOR BUFFALO COUNTY SCHOOL DISTRICT 10-0119**

WHEREAS, public was given at least five days in advance of a Special Public Hearing called for the purpose of discussing and approving or modifying the District's Tax Requests for the 2025/2026 school fiscal year for the General Fund, Bond Fund, Special Building Fund, and Qualified Capital Purpose Undertaking Fund of Buffalo School District 10-0119 and,

WHEREAS, such Special Public Hearing was held before the Board of Education (hereinafter "the Board") of Buffalo County School District 10-0119 (hereinafter "the District") at the time, date, and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and,

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such Special Hearing; and,

WHEREAS, the total assessed value of the property differs from last year's total assessed value by 17%; 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 \$.698565 per \$100 of assessed value; the Buffalo County School District 10-0119 proposes to adopt a property tax requests that will cause its tax rate to be \$.796569 per \$100 of assessed value.

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Buffalo County School District 10-0119 will exceed last year's by -3 percent.

WHEREAS, the Board, after having reviewed the District's Tax Requests for each said fund, and after public consideration of the matter, has determined that the Final Tax Requests as listed below are necessary in order to carry out the functions of the District, as determined by the Board for the 2025/2026 school fiscal year.

NOW BE IT THEREFORE RESOLVED that (1) the Tax Request for the General Fund should be, and hereby is set at \$ 3,318,182; (2) the Tax Request for the Bond Fund should be, and hereby is set at \$555,556; (3) the Tax Request for the Special Building Fund should be, and hereby is set at \$42,424; and (4) the Tax Request for the Qualified Capital Purpose Undertaking Fund should be, and hereby is set at \$0.

This motion was made by _____ and seconded by _____ on the 24th day of September, 2025.

Roll Call vote as follows:

Les Adelong	YES	NO
Karen Harmoney	YES	NO
Jared Kenney	YES	NO
Liz Klingelhofer	YES	NO
Casey Mitchell	YES	NO
Justin Taubenheim	YES	NO

The undersigned herewith certifies, as Secretary of the Board of Education of Buffalo County School District 10-0119; that the above Resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

_____, Secretary