

MINUTES OF BOARD OF EDUCATION

South Platte School District #95

Special Hearing to Set Final Tax Request September 19, 2022 7:00 PM

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The Special Hearing to Set Final Tax Request of the board was called to order at 7:24 PM by Chairman Darrel Armstrong with board members: **Present:** Darrel Armstrong, Duane Duncan, Amy Stanley, Tim Van Zee, Patricia Welsh, **Absent:** Adam Hayward. Hayward was excused. Also present were Superintendent David Spencer, Principal Nick Brost and Business Manager Lisa Wilson. Notice of the meeting was published in the Keith County News and available at the office.

The meeting was adjourned at 7:27 PM.

The budget was discussed.

Review the minutes.

Motion by Tim Van Zee seconded by Patricia Welsh to adjourn the meeting. Motion carried.

Adam Hayward: Absent, Darrel Armstrong: yes, Amy Stanley: yes, Patricia Welsh: yes, Tim Van Zee: yes, Duane Duncan: yes

Tim Van Zee, Secretary

2022-2023

STATE OF NEBRASKA  
SCHOOL DISTRICT BUDGET FORM

County-District #: 25-0095 Class #: 3  
South Platte Public School  
TO THE COUNTY BOARD AND COUNTY CLERK OF  
Deuel County

This budget is for the Period SEPTEMBER 1, 2022 through AUGUST 31, 2023

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		\$ -	\$ 2,971,324.00	\$ 2,971,324.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]		\$ 421,132.00		\$ 421,132.00
Special Building Fund		\$ -	\$ 46,792.00	\$ 46,792.00
Qualified Capital Purpose Undertaking Fund		\$ -	\$ -	\$ -
<b>Total All Funds</b>		\$ 421,132.00	\$ 3,018,116.00	\$ 3,439,248.00

Outstanding Bonded Indebtedness as of September 1, 2022  
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 4,800,000.00	Principal
\$ 462,865.50	Interest
\$ 5,262,865.50	<b>Total Outstanding Bonded Indebtedness</b>

County Clerk's Use Only

Total Certified Valuation (All Counties)

\$ 467,925,055

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

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2021 through June 30, 2022?

YES  NO

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

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2021 through June 30, 2022?

YES  NO

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

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2022-2023 school fiscal year?

YES  NO

Submission Information

APA Contact Information

Auditor of Public Accounts  
State Capitol, Suite 2303  
Lincoln, NE 68509

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

Website: [auditors.nebraska.gov](http://auditors.nebraska.gov)

Questions - E-Mail: [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)

Budget Due by 9-30-2022

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

2022-2023 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	1,140,873.00	2,816,669.00	2,941,611.00	5,758,280.00	450,000.00	5,071,784.00	5,521,784.00	236,496.00	5,758,280.00
Depreciation	279,375.00	279,875.00		279,875.00			279,875.00		279,875.00
Employee Benefit	38,755.00	38,755.00		38,755.00			38,755.00		38,755.00
Contingency	-	-		-			-		-
Activities	141,652.00	191,652.00		191,652.00			191,652.00		191,652.00
School Nutrition	82,107.00	287,107.00		287,107.00			287,107.00		287,107.00
Bond	567,143.00	573,843.00	416,921.00	990,764.00			990,764.00		990,764.00
Special Building	274,874.00	275,924.00	46,324.00	322,248.00			322,248.00		322,248.00
Qualified Capital Purpose Undertaking	-	-		-			-		-
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
<b>TOTAL ALL FUNDS</b>	<b>2,524,779.00</b>	<b>4,463,825.00</b>	<b>3,404,856.00</b>	<b>7,868,681.00</b>	<b>450,000.00</b>	<b>5,071,784.00</b>	<b>7,632,185.00</b>	<b>236,496.00</b>	<b>7,868,681.00</b>

**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)	2,941,611.00	416,921.00	46,324.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	29,713.00	4,211.00	468.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	2,971,324.00	421,132.00	46,792.00	-

**CERTIFIED STATE AID MOTOR VEHICLE TAXES**

\$	636,496.00	\$	120,000.00
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**COUNTY TREASURER'S BALANCE, 9-1-2022**

	711,459.00		10,562.00
			-

South Platte Public School

2021-2022 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	1,382,958.00	2,645,140.00	2,745,870.00	5,391,010.00	355,209.00	3,894,928.00	4,250,137.00	1,140,873.00
Depreciation	278,880.00	279,375.00		279,375.00			-	279,375.00
Employee Benefit	38,755.00	57,134.00		57,134.00			18,379.00	38,755.00
Contingency	-	-		-			-	-
Activities	161,510.00	233,517.00		233,517.00			91,865.00	141,652.00
School Nutrition	92,171.00	294,496.00		294,496.00			212,389.00	82,107.00
Bond	832,615.00	876,655.00	370,792.00	1,247,447.00			680,304.00	567,143.00
Special Building	230,461.00	230,461.00	44,413.00	274,874.00			-	274,874.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
<b>TOTAL ALL FUNDS</b>	<b>3,017,350.00</b>	<b>4,616,778.00</b>	<b>3,161,075.00</b>	<b>7,777,853.00</b>	<b>355,209.00</b>	<b>3,894,928.00</b>	<b>5,253,074.00</b>	<b>2,524,779.00</b>

**MOTOR VEHICLE TAXES**  
\$ 113,081.00

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

2020-2021 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	1,713,958.00	2,826,904.00	2,449,006.00	5,275,910.00	373,682.00	3,519,270.00	3,892,952.00	1,382,958.00
Depreciation	475,904.00	545,472.00		545,472.00			266,592.00	278,880.00
Employee Benefit	41,274.00	77,920.00		77,920.00			39,165.00	38,755.00
Contingency	-	-		-			-	-
Activities	205,203.00	304,068.00		304,068.00			142,558.00	161,510.00
School Lunch	104,652.00	275,604.00		275,604.00			183,433.00	92,171.00
Bond	806,843.00	4,128,141.00	367,031.00	4,495,172.00			3,662,557.00	832,615.00
Special Building	182,603.00	189,415.00	41,046.00	230,461.00			-	230,461.00
Qualified Capital Purpose Undertaking	-	-		-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
<b>TOTAL ALL FUNDS</b>	<b>\$ 3,530,437.00</b>	<b>8,347,524.00</b>	<b>2,857,083.00</b>	<b>11,204,607.00</b>	<b>373,682.00</b>	<b>3,519,270.00</b>	<b>8,187,257.00</b>	<b>3,017,350.00</b>

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

<b>MOTOR VEHICLE TAXES</b>	
\$	<b>129,106.00</b>

# CORRESPONDENCE INFORMATION

## ENTITY OFFICIAL ADDRESS

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

NAME **David Spencer**  
 ADDRESS **610 Plum Street**  
 CITY & ZIP CODE **Big Springs, NE 69122**  
 TELEPHONE **308-889-3674**  
 WEBSITE \_\_\_\_\_

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	
NAME TITLE / FIRM NAME TELEPHONE EMAIL ADDRESS	Darrell Armstrong Chairperson 308-889-3156 _____	David Spencer Superintendent 389380508-889-3674 dspencer@southplatteschools.com _____	PREPARER David Spencer Superintendent _____

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

South Platte Public School

**2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Total Property Tax Request** (1) \$ 3,375,391.00  
*(Total Personal and Real Property Tax Required from prior year budget - Cover Page)*

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

**Real Growth Percentage Increase**

$$\frac{2,894,298.00}{2022 \text{ Real Growth Value per Assessor}} \div \frac{410,247,194.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.71} \% (3)$$

*Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.*

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.71 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 91,473.10

**TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** (6) \$ 3,466,864.10

**ACTUAL PROPERTY TAX REQUEST**

**2022-2023 ACTUAL Total Property Tax Request** (7) \$ 3,439,248.00  
*(Total Personal and Real Property Tax Required from Cover Page)*

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

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. 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 #

25-0095

South Platte Public School

Line No.		2022-2023 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	<b>Total Repairs to Infrastructure Damaged by a Natural Disaster</b> (Lines 1 through 8)	\$ -
10	<b>Judgments:</b> (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	<b>Total Judgments</b> (Lines 11 through 16)	\$ -
18	<b>Distance Education Courses</b>	
19	<b>Amounts eligible as exclusion for Voluntary Termination Agreements</b>	
20	<b>Retirement Contribution Increase</b>	
21	<b>Native American Impact Aid</b>	
22	<b>Total General Fund Lid Exclusions - To LC-2 Form</b> (Line 9 + Line 17 to 21)	\$ -



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

Notice is hereby given that South Platte Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 14th, 2022 at 7pm at the South Platte Media Center in Big Springs, Nebraska.

After the 2022/23 school year, how many years remain on the contract:  
(Column F must be completed if additional years remain on contract.)

1

The estimated costs to the district for the 2022/23 year and future years are listed below:

	2022/23 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 137,000.00	\$	\$ 137,000.00
<b>Compensation for activities outside of the regular salary:</b>			
• Extended contracts / Activities outside of regular salary			\$ -
• Bonus/Incentive/Performance Pay			\$ -
• Stipends			\$ -
• All other costs not mentioned above			\$ -
<b>Benefits and Payroll Costs Paid by district:</b>			
• Insurances (Health, Dental, Life, Long Term Disability)	\$ 24,000.00		\$ 24,000.00
• Cafeteria Plan Stipend			\$ -
• Cash in lieu of insurance			\$ -
• Employee's share of retirement, deferred compensation, FICA and Medicare <b>if paid by the district</b>			\$ -
• District's share of retirement, FICA and Medicare	\$ 14,000.00		\$ 14,000.00
• IRS value of housing allowance			\$ -
• IRS value of vehicle allowance			\$ -
• Additional leave days			\$ -
• Annuities			\$ -
• Service credit purchase			\$ -
• Association / Membership dues			\$ -
• Cell Phone/Internet reimbursement			\$ -
• Relocation reimbursement			\$ -
• Travel allowance/reimbursement			\$ -
• Mileage Allowance			\$ -
• Educational tuition assistance			\$ -
• All other benefit costs not mentioned above			\$ -
<b>Totals:</b>	<b>\$ 175,000.00</b>	<b>\$ -</b>	<b>\$ 175,000.00</b>

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. \_\_\_\_\_**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of South Platte Public School 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 South Platte Public School resolves that:

1. The 2022-2023 property tax request be set at:

General Fund:	\$	2,971,324.00
Bond Fund:	\$	421,132.00
Special Building Fund:	\$	46,792.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 5.36 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 0.721352 per \$100 of assessed value.

4. South Platte Public School proposes to adopt a property tax request that will cause its tax rate to be 0.735 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of South Platte Public School will increase (or decrease) last year's budget by 8.29 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # \_\_\_\_\_.

Voting yes were:

Voting no were:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2022

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

South Platte Public School ( 25-0095) in Deuel 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 19th day of September, 2022 at 7:00 o'clock, P.M., at South Platte Public School Media Center 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 2020-2021 (1)	Actual/Estimated Disbursements & Transfers 2021-2022 (2)	Budgeted Disbursements & Transfers 2022-2023 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	General	\$ 3,892,952.00	\$ 4,250,137.00	\$ 5,521,784.00	\$ 236,496.00	\$ 2,816,669.00
Depreciation	\$ 266,592.00	-	\$ 279,875.00	-	\$ 279,875.00	-
Employee Benefit	\$ 39,165.00	\$ 18,379.00	\$ 38,755.00	-	\$ 38,755.00	-
Activities	\$ 142,558.00	\$ 91,865.00	\$ 191,652.00	-	\$ 191,652.00	-
School Nutrition	\$ 183,433.00	\$ 212,389.00	\$ 287,107.00	-	\$ 287,107.00	-
Bond	\$ 3,662,557.00	\$ 680,304.00	\$ 990,764.00	-	\$ 573,843.00	\$ 421,132.00
Special Building	-	-	\$ 322,248.00	-	\$ 275,924.00	\$ 46,792.00
<b>TOTALS</b>	<b>\$ 8,187,257.00</b>	<b>\$ 5,253,074.00</b>	<b>\$ 7,632,185.00</b>	<b>\$ 236,496.00</b>	<b>\$ 4,463,825.00</b>	<b>\$ 3,439,248.00</b>

## Notice of Special Hearing To Set Final Tax Request

South Platte Public School ( 25-0095) in Deuel 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 19th day of, September 2022 at Immediately following the Budget Hearing o'clock P.M., at South Platte Public School Media Center for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2021-2022	2022-2023	Change
Property Valuations	444,130,558	467,925,055	5%

### 2021-2022 Budget Information

Fund	2021-2022 Budget Information				2022-2023 Budget Information				Change in Tax Rate	Change in Operating Budget
	2021-2022 Operating Budget	2021-2022 Property Tax Request	2021 Tax Rate	Property Tax Rate (2021-2022 Request Divided By 2022 Valuation)	2022-2023 Operating Budget	2022-2023 Proposed Property Tax Request	Proposed 2022 Tax Rate	2022-2023 Proposed Property Tax Request		
<b>General Fund</b>	4,975,790.00	2,931,261.68	0.660000	0.626438	5,521,784.00	2,971,324.00	0.635000	2,971,324.00	-4%	11%
<b>Bond Fund(s) K - 12</b>	1,064,253.00	399,717.00	0.090000	0.085423	990,764.00	421,132.00	0.090000	421,132.00	0%	-7%
<b>Special Building Fund</b>	271,549.00	44,413.00	0.010000	0.009491	322,248.00	46,792.00	0.010000	46,792.00	0%	19%
<b>Total</b>	6,311,592.00	3,375,391.68	0.760000	0.721352	6,834,796.00	3,439,248.00	0.735000	3,439,248.00	-3%	8%

**2022/23 BUDGET AUTHORITY AND ALLOWABLE RESERVE PERCENTAGE CERTIFICATION**

**COUNTY:** DEUEL  
**COUNTY-DISTRICT NUMBER:** 25-0095-000  
**DISTRICT NAME:** SOUTH PLATTE PUBLIC SCHOOLS

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<b>Certified Budget Authority</b>	<b>\$3,970,385</b>	<b>Formula Needs</b>
<b>Allowable Reserve Percentage</b>	<b>45 %</b>	
<b>Access to Prior Year's Unused Budget Authority</b>	<b>\$0</b>	

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**Certified Budget Authority:**

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

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

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

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

		Data Source
GFBE	2021/22 General Fund Budget	2021/22 LC-2 Line B-100
SGF	2021/22 Special Grant Funds	2021/22 LC-2 Line B-110
SPED	2021/22 Special Education Budget	2021/22 LC-2 Line B-120
GFLE	2021/22 General Fund Lid Exclusions (Schedule A)	2021/22 LC-2 Line B-130
SGA	2022/23 Student Growth Adjustment	2022/23 State Aid
SGACORR	2022/23 Student Growth Correction	2022/23 State Aid
FN	2022/23 Formula Needs	2022/23 State Aid

2022/23 Basic Allowable Growth Rate (BAGR) is 2.5%.

**Access to Prior Year's Unused Budget Authority:**

This amount is equal to the lesser of 2% of 2021/22 adjusted expenditures (2% of LC-2 Line B-140) or 2021/22 Total Unused Budget Authority (LC-2 Line B-175) *if the district has Unused Budget Authority available.*

**Please Note:** *To access this additional budget growth, the amount must be manually entered on Line A-355 of the 2022/23 LC-2.*

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Any questions about this information or how it is to be used in meeting the budgeting requirements of state law can also be directed to School Finance at the Nebraska Department of Education, Box 94987, Lincoln, NE 68509-4987, or by calling (402)450-0867 or (402)540-0649.

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES  
2022/23 STATE AID CERTIFICATION

SOUTH PLATTE PUBLIC SCHOOLS ( 25-0095-000 )

*FORMULA STUDENTS CALCULATION*

( Fall Membership	x	ADM/FM Ratio	)	+	Contracted Out	=	Formula Students
( 227	x	0.9998202623	)	+	0	=	226.96
KDG Adjustment		( 0 students	x .5 )		times ADM Factor	=	0.00
<i>Total Formula Students</i>							

*FORMULA NEEDS CALCULATION*

Basic Funding	3,759,042.00
Poverty Allowance	0.00
Limited English Proficiency Allowance	0.00
Focus School & Program Allowance	0.00
Summer School Allowance	0.00
Special Receipts Allowance	166,333.00
Transportation Allowance	92,857.00
Elementary Site Allowance	0.00
Distance Education & Telecommunications Allowance	10,527.00
Averaging Adjustment	0.00
New School Adjustment	0.00
Student Growth Adjustment	0.00
Community Achievement Plan Adjustment	0.00
Limited English Proficiency Allowance Correction	0.00
Student Growth Adjustment Correction	0.00
Poverty Allowance Correction	0.00
Non Qualified LEP Adjustment	0.00
Total Calculated Formula Needs	4,028,759.00
Formula Needs Stabilization	0.00
Total Formula Needs	4,028,759.00

*FORMULA RESOURCES CALCULATION*

Yield From Local Effort Rate	437,811,324 / 100 x 1.0000000000	4,378,113.00
Net Option Funding		616,256.00
Allocated Income Tax Funds		20,104.00
Other Actual Receipts		454,881.00
Community Achievement Plan Aid		0.00
Total Formula Resources		5,469,354.00

Some numbers may be rounded for presentation. For further information, see the "Tax Equity and Educational Opportunities Support Act" document available on the FOS/State Aid website. For questions, contact (402) 450-1418 or (402) 471-4320.

NEBRASKA DEPARTMENT OF EDUCATION  
SCHOOL FINANCE & ORGANIZATION SERVICES  
2022/23 STATE AID CERTIFICATION

SOUTH PLATTE PUBLIC SCHOOLS ( 25-0095-000 )

STATE AID CALCULATION

Equalization Aid	0.00
Net Option Funding	616,256.00
Allocated Income Tax Funds	20,104.00
Community Achievement Plan Aid	0.00
Total State Aid Calculated	636,360.00
Prior Year (2022/23) State Aid Correction	136.00
<b>Total State Aid</b>	<b>636,496.00</b>
Carryover Adjustment from years prior to 2022/23	0.00