

2025-2026 Frequently Asked Questions

SOUTHERN PUBLIC SCHOOLS



Why are there blacked out cells in the published budget?

This form comes straight from the State Department blacked out. They are blacked out because no data goes into those cells. The money budgeted to be spent from these funds is transferred from the General Fund. We use these funds to carry money from one year to the next for purchases like roof repairs, maintenance, buses, textbook adoptions, technology updates and for activity costs and student lunch costs.

Once money is transferred to these special funds, it cannot be used for ongoing expenses like payroll.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Southern School District (34-0001) in Gage 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 8th day of September, 2025 at 6:45 o'clock, P.M., at Jr./Sr. High School Boardroom for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 7,346,850.00	\$ 7,310,000.00	\$ 8,624,598.00	\$ -	\$ 3,533,096.00	\$ 5,089,882.00
Depreciation	\$ 488,448.00	\$ 200,000.00	\$ 1,000,000.00		\$ 1,000,000.00	
Employee Benefit	\$ -	\$ 20,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 223,331.00	\$ 300,000.00	\$ 600,000.00	\$ -	\$ 600,000.00	
School Nutrition	\$ 342,350.00	\$ 400,000.00	\$ 600,000.00	\$ -	\$ 600,000.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 529,578.00	\$ 450,000.00	\$ 6,500,000.00		\$ 5,662,276.00	\$ 846,186.00
Qualified Capital Purpose Undertaking	\$ 118,401.00	\$ 118,046.00	\$ 1,500,000.00	\$ -	\$ 1,320,488.00	\$ 181,325.00
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 9,048,958.00	\$ 8,798,046.00	\$ 18,874,598.00	\$ -	\$ 12,765,860.00	\$ 6,117,393.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 181,325.00	\$ 5,936,068.00	\$ 6,117,393.00

How much money do we receive in Federal Funds?

2024/25

Title I: \$120,521

We use those funds primarily at the elementary school level for a staff member, assessment, training and materials to support reading and math instruction.

IDEA Preschool: \$127,027

We use these funds to help support 3 and 4 year old preschool students.

USDA subsidies for School Lunch

How much money do receive in from the state?

Our state aid certification for 2025/2026 is \$1,848,630.

State Aid is calculated in the spring and paid one year in arrears.

Equalization Aid (TEEOSA)	\$1,312,905
Allocated Income Tax	\$36,885
Foundation Aid Included in Resources	\$306,074
Foundation Aid Outside of Resources	\$204,049
Prior Year Correction	(\$11,283)

What is TEEOSA?

TEEOSA is the state of Nebraska's funding formula that is build to equalize the resources per student across the state. In theory the state is required to provide aid to districts with fewer resources per student than those with more resources per student (property tax per student).

In 2025-2026 there were:

50 Equalized Districts (Receive State Aid) Southern Public School is one of these.

195 Non-Equalized Districts (Do Not Receive State Aid)

Why do we sometimes have a large balance in our funds?

Our income varies greatly from one month to the next. We receive the bulk of our property tax income in March/April and August/September. However, our expenses are relatively steady month to month since our largest expense is payroll.

Our monthly payroll is about \$500,000.

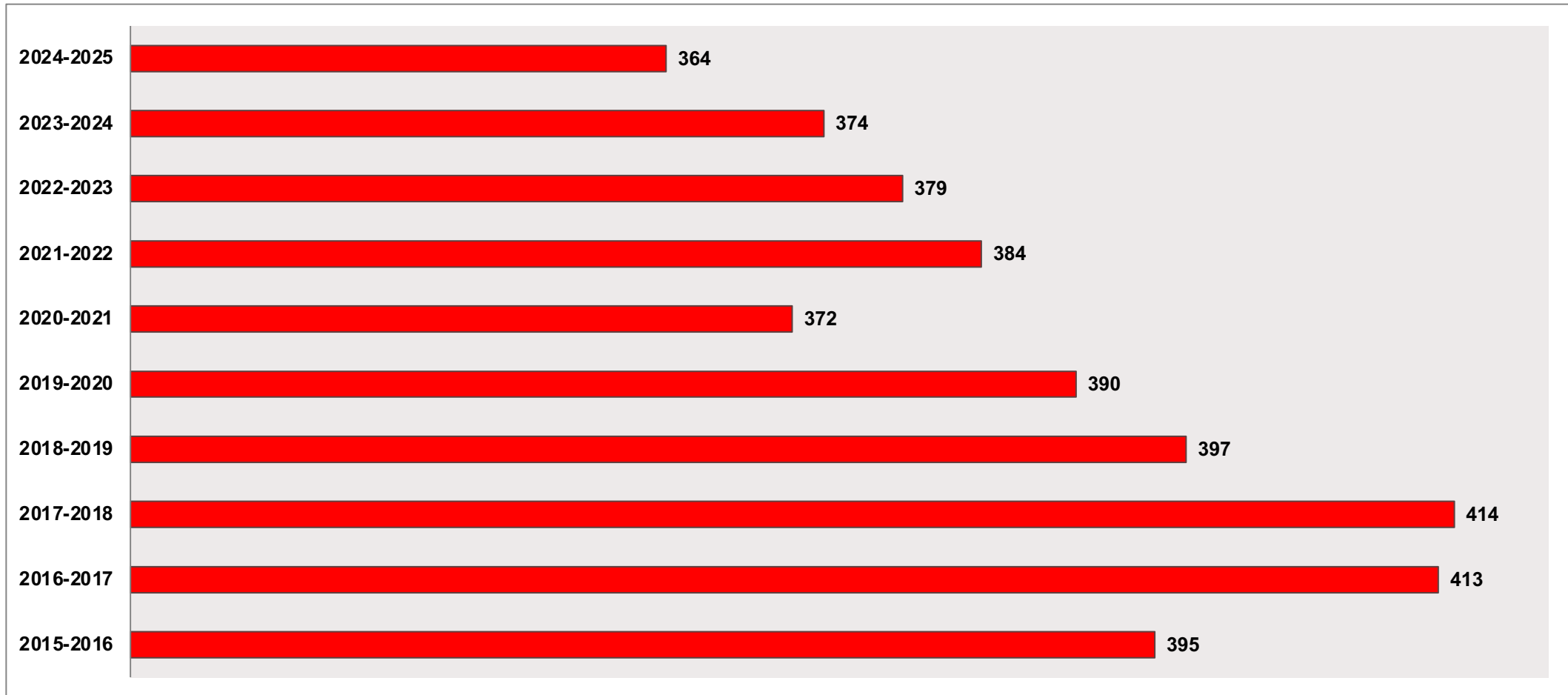
Do we spend more per student than other schools our size? N

Cost Per Pupil (2023-2024)

Average Daily Membership (ADM)

District	Rank (244 Districts Total)	Per Pupil Spending (ADM)
Johnson-Brock	43	\$16,482
Sterling	94	\$20,442
Southern	105	\$20,442
Diller-Odell	153	\$23,643
Pawnee City	174	\$25,090
Lewiston	187	\$26,146
Friend	189	\$26,177
HTRS	215	\$30,720
Exeter-Milligan	236	\$35,419
FCSH	N/A	N/A
NCL	N/A	N/A

What is happening with our enrollment?



Do we have the money in the bank to build the auxiliary gym?

No. The funds to complete a major building project will be financed through a lease agreement with payment over a seven to ten year period and funded through the Building Fund Levy.

How many people do we employ?

Southern Employees (FTE)	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
- Superintendent	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
- Principals	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Administration Totals	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
- Counselors	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
- Teachers	40.6	39.0	39.0	37.0	38.0	38.0	38.0	38.0
Certified Totals	42.6	41.0	41.0	39.0	40.0	40.0	40.0	40.0
- Bus Drivers (Full Time)	4.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
- Food Service	5.3	5.3	5.0	5.0	5.0	5.0	5.0	5.0
- Maintenance	5.6	5.6	5.0	5.0	5.0	5.0	5.0	5.0
- Office Staff	5.0	5.0	5.0	5.0	4.0	4.0	4.0	5.0
- Paras	13.5	12.0	11.0	12.0	11.0	11.0	10.0	10.0
- Technology	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Classified Totals	34.4	31.9	30.0	31.0	29.0	29.0	28.0	29.0
Total Employees (FTE)	80.0	75.9	74.0	73.0	72.0	72.0	71.0	72.0

Classification of Funds Continued

Depreciation Fund

- A Depreciation Fund may be established by a school district in order to facilitate the eventual purchase of costly capital outlay by reserving such monies from the General Fund. To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund and the Depreciation Fund will show the revenue as a transfer from the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The purpose of the Depreciation Fund is to spread replacement costs over a period of years in order to avoid a disproportionate tax effort in a single year to meet such an expense. This fund is restricted by statute as part of the Allowable Reserve limitation. The Depreciation Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

Employee Benefit Fund

- An Employee Benefit Fund may be established in order to specifically reserve General Fund money for the benefit of school district employees (unemployment compensation, early retirement, health insurance deductibles, etc.) To allocate monies from the General Fund, a school district will show the movement of monies as an expense from the General Fund, and the Employee Benefit Fund will show the revenue as a transfer from the General Fund. A school district may divide this fund into more than one account to allocate a portion of this fund for different valid purposes. The cash reserve of this fund is restricted by statute as part of the Allowable Reserve limitation. The Employee Benefit Fund is not specifically provided for in law; therefore, this fund shall be considered a component of the General Fund.

Classification of Funds Continued

Activities Fund

- The Activities Fund is required to account for the financial operations of quasi-independent student organizations, inter-school athletics, and other self-supporting or partially self-supporting school activities. The inclusion of such accounts in the General Fund would distort the financial position of the basic school operation and would complicate the computation of the net expense incurred in conducting school services. The Activities Fund shall not be used to record general operation revenues or expenditures, nor shall this fund be used as a clearinghouse for the General Fund. The school district may divide this fund into more than one account to allocate a portion of this fund for different purposes. The financial operations of all school-connected activities are a legal responsibility of the board of education. If deficits in such activities are incurred, they shall be covered by funds transferred from the General Fund. Such revenue shall finance only those projects that qualify for approval under policies established by the school district board of education for such activities. Districts offering curriculum to build or construct homes or other structures that may be sold to the public should include those revenues and corresponding costs to the Activities Fund.

School Nutrition Fund

- The School Nutrition Fund is required to accommodate the financial activities of all Nutrition Programs operated by the school district. The School Nutrition Fund shall reflect a record of all revenues and expenditures incident to the operation of all Nutrition Programs. If a deficit is incurred in the operation, the deficiency shall be covered by funds transferred from the General Fund. Federal regulations allow for loans to the Nutrition Fund from the General Fund but must be recorded as a loan when funds are initially loaned to the School Nutrition Fund. These loans must be repaid to the General Fund from the School Nutrition fund without interest. Transfers from General Fund to the School Nutrition Fund are allowed but those funds cannot be transferred back to the General Fund.

Classification of Funds Continued

Bond Fund

- The Bond Fund shall be used to record tax receipts, investment interest, and the payment of bond principal, interest, and other related costs (i.e., trustee fees). If the fund balance is not sufficient to meet interest or bond retirement payments from the Bond Fund, the General Fund shall be used for these payments. Revenue from a levy to retire bonds in any school district is retained in a separate fund by the county treasurer, the financial institution serving as a fiscal agent, or the school district. Funds shall be disbursed upon appropriate demand. All records of the transactions in this area shall be maintained in this fund. Proceeds from a bond issue shall be deposited into the Special Building Fund to be expended on the actual building project. The tax levy for this fund is restricted for expenditures other than principal and interest on bonds.

Special Building Fund

- A Special Building Fund shall be established when a school board decides to acquire or improve sites and/or to erect, alter or improve buildings. The sale of bonds, the sale of property, or tax receipts will be the primary sources of revenue for the Special Building Fund. Regardless of the source of money to be used for building construction and related costs, all income for the purposes of this fund shall be accountable through this fund. General Fund expenditures for the purpose of this fund are not allowable. Special Building Fund accounting provides a more effective means of identifying those expenditures associated with construction activities and provides a complete and consolidated record of all costs of the building program at the conclusion of a project(s). If more than one Special Building Fund project is active at the same time, separate accounts for each project may be established within the single Special Building Fund. Teacherage-related transactions are included in the Special Building Fund. The tax levy for this fund is restricted to 14¢ with local board approval or 17.5¢ following a vote of the people for a term not to exceed ten years (§79-1098 R.R.S.).

Classification of Funds Continued

Qualified Capital Purpose Undertaking Fund

- A Qualified Capital Purpose Undertaking Fund may be established for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, life safety hazards, and mold abatement and prevention projects for existing facilities only. General Fund expenditures for the purpose of this fund are not allowable. Qualified Zone Academy Bonds, Qualified School Construction Bonds, and Build America Bonds are included in the Qualified Capital Purpose Undertaking Fund if issued prior to April 19, 2016. Effective April 19, 2016, the tax levy for this fund is restricted to 3¢. The tax levy for Qualified Capital Purpose Undertaking projects in place prior to April 19, 2016, remains at 5.2¢. The levy may exceed the 3¢ levy limit if valuation has decreased from the last year bonds were issued, and the bond principal and interest obligation cannot be met. Tax levies for the removal of environmental hazards, the reduction or elimination of accessibility barriers in school district buildings, the repayment of a qualified zone academy bond issued for a qualified capital purpose, modifications for life safety code violations, and mold abatement and prevention projects cannot exceed ten years for each project. Tax levies for each qualified capital purpose for which the Qualified Zone Academy Bond (QZAB) is issued according to (§79-10,110 R.R.S.) cannot exceed fifteen years.