

Board of Education Regular Meeting

Thursday, September 25, 2025 6:00 PM
Public School Library
506 W. 9th Street
Dorchester, NE 68343-0007

Notice of the time and place of the Dorchester Board of Education meeting was published in a newspaper of general circulation within the district. Newspapers of general circulation in the district include, but are not necessarily limited to, the Crete News, the Lincoln Journal Star, or the Omaha World-Herald. Notice is also posted in at least three prominent places within the school district which may include the following: Dorchester Public Schools, Farmers Coop, First State Bank, and the Village Office. Individual board members received in advance the meeting agenda and meeting materials. Pursuant to Section 84-1412 of the Nebraska Statutes, the public is hereby informed that a current copy of the Nebraska Open Meetings Act is posted in the Board meeting boardroom.

Matt Bolton: Present

Matthew Hansen: Present

Shelly Lehr: Present

Carol Schnell: Present

Matt Smith: Present

Steve Vyhnalek: Present

1. Call to Order and Announce Open Meetings Act Verification

The board meeting was called to order by President Steve Vyhnalek.

2. Roll Call

In attendance were Superintendent Nick Mumm, Principal JJ Wagner, Jen Bond, and Beth Mumm.

3. Receive Visitors and Announce Open Forum for Public Comment

No visitors were present.

4. Request for Change of Agenda

No request for change of agenda.

5. Approval of the Minutes of the Last Meeting(s)

Motion to approve the reading of the last meeting(s) minutes Passed with a motion by Matt Bolton and a second by Matt Smith.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

6. Financial Report

There was no financial report.

7. Reports

7.1. Principal's Report

No principal's report

7.2. Superintendent's Report

No superintendent report

8. New Business

8.1. Discuss and take necessary action to approve the 2025-2026 School Budget

Motion to approve the 2025-2026 School Budget Passed with a motion by Matt Bolton and a second by Matthew Hansen.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

8.2. Discuss and take all necessary actions to approve the 2025-2026 Final Tax Asking Request

Motion to approve the 2025-2026 Final Tax Asking Request Passed with a motion by Carol Schnell and a second by Shelly Lehr.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

9. Board Committee Report(s)

There were no committee reports

10. Closed Session (as necessary per statute)

Motion to go into closed session to discuss personnel issues at 6:29pm Passed with a motion by Matthew Hansen and a second by Carol Schnell.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

Motion to go back into open session at 6:39pm Passed with a motion by Matt Smith and a second by Matthew Hansen.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

11. Establish Future Board of Education Meeting Date(s) and Time(s): Thursday, October 16, 2025 7:30 pm

The next scheduled board meeting is Thursday, October 16, 2025, at 7:30 pm.

12. Adjourn

Motion to adjourn at 6:40pm Passed with a motion by Matt Bolton and a second by Carol Schnell.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

Carol Schnell?(s) Carol Schnell, Secretary of the Board of Education

Board of Education Regular Meeting

Monday, September 8, 2025 7:00 PM

Public School Library

506 W. 9th Street

Dorchester, NE 68343-0007

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Matt Bolton: Present

Matthew Hansen: Present

Shelly Lehr: Present

Carol Schnell: Present

Matt Smith: Present

Steve Vyhnalek: Present

1. Call to Order and Announce Open Meetings Act Verification

The board meeting was called to order by President Steve Vyhnalek. The Pledge of Allegiance was recited.

2. Roll Call

In attendance were Superintendent Nick Mumm, Principal JJ Wagner, and Jen Bond.

3. Receive Visitors and Announce Open Forum for Public Comment

Hannah Railsback was also present.

4. Request for Change of Agenda

No request for change of agenda.

5. Approval of the Minutes of the Last Meeting(s)

Motion to approve the reading of the last meeting(s) minutes passed with a motion by Matthew Hansen and a second by Carol Schnell.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

6. Financial Report

Motion to approve the financial report passed with a motion by Matt Smith and a second by Shelly Lehr.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

7. Reports

7.1. Principal's Report

Mr. Wagner reported that MAP testing has been completed and went smoothly. The band marched at both the Nebraska State Farm and Yorkfest and sounded great. The volleyball and football seasons are in full spring.

7.2. Superintendent's Report

Dr. Mumm reported that the panic bars on the gates to the playground have been installed. The district has met with the Dorchester Community Foundation to explore partnership opportunities.

7.3. Board Committee Report(s)

There were no board committee reports

8. New Business

8.1. Discuss and take all necessary action to approve the purchase of the 2016 Dodge Caravan for \$14,800.

Motion to approve the purchase of the 2016 Dodge Caravan for \$14,800 passed with a motion by Shelly Lehr and a second by Matthew Hansen.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

8.2. Discuss and take all necessary action to approve the purchase of the 2017 Dodge Caravan for \$4650.00.

Motion to approve the purchase of the 2017 Dodge Caravan for \$4,650 passed with a motion by Matt Smith and a second by Matt Bolton.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

8.3. Discuss and take all necessary action to approve the repair of concrete to the north parking lot for \$17,192.50.

Motion to approve the concrete repair in the north parking lot for \$17,192.50 passed with a motion by Matthew Hansen and a second by Carol Schnell.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

8.4. Discuss and take all necessary action on the possible addition of cheerleading

Motion to approve the addition of cheerleading passed with a motion by Matt Bolton and a second by Matt Smith.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

9. Closed Session (as necessary per statute)

Closed session not needed

10. Establish Future Board of Education Meeting Date(s) and Time(s)

The next scheduled regular board meeting is Wednesday, October 15, 2025, at 7:30 pm.

11. Adjourn

Motion to adjourn at 8:38 pm passed with a motion by Carol Schnell and a second by Shelly Lehr.

Matt Bolton: Yea, Matthew Hansen: Yea, Shelly Lehr: Yea, Carol Schnell: Yea, Matt Smith: Yea, Steve Vyhnalek: Yea

Shelly Lehr, Secretary of the Board of Education

Please Complete this **Basic Data Input** -It will put information consistently through

INPUT ↓

County-District #:	76-0044
Name of School:	Dorchester Public School
Name of County:	Saline
Class:	3
Current School District Taxable Value	473,163,606
Prior School District Taxable Value	\$429,035,953.00
Prior Year -TOTAL Property Tax Request	3,348,485.00
Prior Year -Property Tax Request - All Other Purposes ONLY	3,106,061.00
Prior Year Levy Rate	0.780400
School District Real Growth Value	599,875.00
School District Prior Year Total Real Property Valuation	429,035,953.00
Hearing Held On:	
Day of month:	25th
Month:	September
Year:	2025
Time:	6:00
A.M. or P.M.:	P.M.
Location of Hearing:	Dorchester Public Schools
Special Hearing to Set Final Tax Request Held On:	
Day of month:	
Month:	
Year:	
Time:	
A.M. or P.M.:	
Location of Hearing:	

**2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

This budget is for the Period **SEPTEMBER 1, 2025 through AUGUST 31, 2026**

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

County-District #: **76-0044** Class #: **3**
 School _____
 TO THE COUNTY BOARD AND COUNTY CLERK OF _____
 Saline _____ County

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 3,429,443.00	\$ 3,429,443.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -	\$ -	\$ -
Special Building Fund	\$ -	\$ 252,525.00	\$ 252,525.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 3,681,968.00	\$ 3,681,968.00

Outstanding Bonded Indebtedness as of September 1, 2025
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ -	Principal
\$ -	Interest
\$ -	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

Total Certified Valuation (All Counties) \$ **473,163,606**
(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, 2024 through June 30, 2025?
 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, 2024 through June 30, 2025?
 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 2024-2025 school fiscal year?
 YES NO

APA Contact Information

Auditor of Public Accounts
 PO Box 98917
 Lincoln, NE 68509
 Telephone: (402) 471-2111 FAX: (402) 471-3301
 Website: auditors.nebraska.gov

Submission Information

Budget Due by 9-30-2025

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

Questions - E-Mail: Jeff.Schreier@nebraska.gov

BUDGET STATEMENT AND CERTIFICATION OF TAX

Chester Public School

County-District #

76-0044

2025-2026 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	2,281,891.62	3,746,059.62	3,395,149.00	7,141,208.62	984,000.00	4,908,753.62	5,892,753.62	1,248,455.00	7,141,208.62
Depreciation	122,444.54	247,444.54		247,444.54			247,444.54		247,444.54
Employee Benefit	Must = Col 2 Line			Col 1 MUST = Page 3 Col 8			-	-	Budget Not Balance
Contingency	-			-			-	-	-
Activities	142,765.73	302,765.73		302,765.73			302,765.73	-	302,765.73
School Nutrition	10,888.79	258,500.00		258,500.00			258,500.00	-	258,500.00
Bond	30,096.13	30,096.13	-	30,096.13			30,096.13	-	30,096.13
Special Building	99,425.29	99,925.29	250,000.00	349,925.29			349,925.29		349,925.29
Qualified Capital Purpose Undertaking	-		-	-			-	-	-
Cooperative	-		-	-			-	-	-
Student Fee	-		-	#VALUE!			-	-	#VALUE!
TOTAL ALL FUNDS	2,687,512.10	4,684,791.31	3,645,149.00	#VALUE!	984,000.00	4,908,753.62	7,081,485.31	1,248,455.00	#VALUE!

PERSONAL AND REAL PROPERTY TAX RECAP

PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	3,395,149.00	-	250,000.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	34,294.00	-	2,525.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,429,443.00	-	252,525.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 508,321.00	\$ 110,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
212,871.85	-	-	-

er Public School

2024-2025 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	1,953,590.76	3,457,216.38	3,261,424.25	6,718,640.63	679,725.49	3,757,023.52	4,436,749.01	2,281,891.62
Depreciation	118,485.48	122,444.54		122,444.54			-	122,444.54
Employee Benefit	47,724.85	77,332.36		77,332.36			27,785.74	49,546.62
Contingency	-	-		-			-	-
Activities	143,012.50	347,965.63		347,965.63			205,199.90	142,765.73
School Nutrition	15,035.19	193,007.40		193,007.40			182,118.61	10,888.79
Bond	427,512.31	428,769.81	257,116.83	685,886.64			655,790.51	30,096.13
Special Building	104,790.47	105,266.44	-	105,266.44			5,841.15	99,425.29
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	Must = Col 1 Line 1	-		Col 1 MUST = Page 4 Col 8			-	#VALUE!
TOTAL ALL FUNDS	2,810,151.56	4,732,002.56	3,518,541.08	8,250,543.64	679,725.49	3,757,023.52	5,513,484.92	#VALUE!

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
\$ 112,876.77

2023-2024 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	1,923,861.14	3,528,266.24	2,666,924.33	6,195,190.57	547,995.43	3,693,604.38	4,241,599.81	1,953,590.76	
Depreciation	146,037.54	147,334.39		147,334.39			28,848.91	118,485.48	
Employee Benefit	50,884.60	83,133.95		83,133.95			35,409.10	47,724.85	
Contingency	-	-		-			-	-	
Activities	143,085.67	346,754.21		346,754.21			203,741.71	143,012.50	
School Lunch	41,985.50	199,861.48		199,861.48			184,826.29	15,035.19	
Bond	424,785.76	465,924.61	257,266.70	723,191.31			295,679.00	427,512.31	
Special Building	104,274.35	104,790.47	-	104,790.47			-	104,790.47	
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	
Cooperative	-	-		-			-	-	
Student Fee	1,087.36	1,097.36		1,097.36			10.00	1,087.36	
TOTAL ALL FUNDS	\$ 2,836,001.92	4,877,162.71	2,924,191.03	7,801,353.74	547,995.43	3,693,604.38	4,990,114.82	2,811,238.92	

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	\$ 134,313.66
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CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME **DORCHESTER PUBLIC SCHOOL**

ADDRESS **506 WEST 9TH ST**

CITY & ZIP CODE **DORCHESTER, NE 68343**

TELEPHONE **402-946-2781**

WEBSITE **ps://www.dorchester-school.org**

BOARD CHAIRPERSON

NAME Steve Vyhnalek

CLERK/TREASURER/SUPERINTENDENT/OTHER

Nick Mumm

PREPARER

Nick Mumm

TITLE /FIRM NAME Chairperson

Superintendent of Schools

Superintendent of Schools

TELEPHONE 402-946-2781

402-946-2781

402-946-2781

EMAIL ADDRESS steve.vyhnalek@dorchester-school.org

nick.mumm@dochester-school.org

nick.mumm@dochester-school.org

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

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 3,106,061.00
(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

$$\frac{599,875.00}{2025 \text{ Real Growth Value per Assessor}} \div \frac{429,035,953.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \frac{0.14}{\%} \text{ (3)}$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) _____ 2.14 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ _____ 66,469.71

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ _____ 3,172,530.71
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) \$ _____ 3,681,968.00
(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 #

76-0044

Dorchester Public School

Line No.		2025-2026 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)	\$ -

Dorchester Public School
Schedule B - Levies

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)	Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes - Cover Page	3,429,443.00	-	252,525.00	-
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)	3,429,443.00	-	252,525.00	-
14	Assessed Valuation	473,163,606	473,163,606	473,163,606	473,163,606
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.724790	0.000000	0.053369	0.000000
16	Total Levy for Compliance	0.778159			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the total levy on Line 16 is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than \$1.05 and you did not hold a successful election to override the levy, you are in violation of the levy lid. The school district must reduce property taxes to meet the levy limitation.

If Total of Line 16 is greater than \$1.05 and you held a successful election to override the levy, which is in effect for the you must attach a copy of the election ballot and the certified election returns to your budget.

Qualified Capital Purpose Undertaking Fund Levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10.110 & 79-10.110.02).

Special Building Fund Levy. Limit on Building Fund levy of 14 cents (Statute 79-10.120)

REMINDER: School districts that have combined levies greater than \$1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed \$35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 3,429,443.00	\$ 473,163,606	0.724790
Special Building Fund	\$ 252,525.00	\$ 473,163,606	0.053369
Bond Fund	\$ -	\$ 473,163,606	0.000000
Bond Fund	\$ -	\$ 473,163,606	0.000000
Bond Fund	\$ -	\$ 473,163,606	0.000000
OCPUF Fund	\$ -	\$ 473,163,606	0.000000
OCPUF Fund	\$ -	\$ 473,163,606	0.000000
OCPUF Fund	\$ -	\$ 473,163,606	0.000000
	\$ -	\$ 473,163,606	0.000000
	\$ -	\$ 473,163,606	0.000000
	\$ -	\$ 473,163,606	0.000000
Total	\$ 3,681,968.00	\$ 473,163,606	0.778159

Must agree to Cover

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

Notice is hereby given that Dorchester Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on _____, 20__ at ___ am/pm at the _____ Room in _____, Nebraska.

After the 2025/26 school year, how many years remain on the contract: _____
 (Column F must be completed if additional years remain on contract.)

Enter Years Remaining on Contract Here

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE			
Compensation for activities outside of the regular salary:			
• Extended contracts / Activities outside of regular salary			\$ -
• Bonus/Incentive/Performance Pay			\$ -
• Stipends			\$ -
• All other costs not mentioned above			\$ -
Benefits and Payroll Costs Paid by district:			
• Insurances (Health, Dental, Life, Long Term Disability)	\$ 29,546.76		\$ 29,546.76
• Cafeteria Plan Stipend	\$ 813.75		\$ 813.75
• Cash in lieu of insurance			\$ -
• Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district			\$ -
• District's share of retirement, FICA and Medicare	\$ 23,595.00		\$ 23,595.00
• IRS value of housing allowance			\$ -
• IRS value of vehicle allowance			\$ -
• Additional leave days			\$ -
• Annuities			\$ -
• Service credit purchase			\$ -
• Association / Membership dues			\$ -
• Cell Phone/Internet reimbursement	\$ 900.00		\$ 900.00
• Relocation reimbursement			\$ -
• Travel allowance/reimbursement			\$ -
• Mileage Allowance			\$ -
• Educational tuition assistance			\$ -
• All other benefit costs not mentioned above			\$ -
Totals:	\$ 54,855.51	\$ -	\$ 54,855.51

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Dorchester Public School _____ (76-0044) in Saline _____ 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 25th day of September, 2025 at 6:00 o'clock, P.M., at Dorchester Public Schools 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 4,241,599.81	\$ 4,436,749.01	\$ 5,892,753.62	\$ 1,248,455.00	\$ 3,746,059.62	\$ 3,429,443.00
Depreciation	\$ 28,848.91	\$ -	\$ 247,444.54		\$ 247,444.54	
Employee Benefit	\$ 35,409.10	\$ 27,785.74	\$ -	\$ -	\$ -	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 203,741.71	\$ 205,199.90	\$ 302,765.73	\$ -	\$ 302,765.73	
School Nutrition	\$ 184,826.29	\$ 182,118.61	\$ 258,500.00	\$ -	\$ 258,500.00	
Bond	\$ 295,679.00	\$ 655,790.51	\$ 30,096.13	\$ -	\$ 30,096.13	\$ -
Special Building	\$ -	\$ 5,841.15	\$ 349,925.29		\$ 99,925.29	\$ 252,525.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ 10.00	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 4,990,114.82	\$ 5,513,484.92	\$ 7,081,485.31	\$ 1,248,455.00	\$ 4,684,791.31	\$ 3,681,968.00

Bond Purposes	-	Non-Bond Purposes	3,681,968.00	Total	3,681,968.00
Breakdown of Property Tax		\$	\$	\$	\$

Notice of Special Hearing To Set Final Tax Request

Dorchester Public School _____ (76-0044) in Saline _____ 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 day of, at o'clock, at for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	429,035,953	473,163,606	10%

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	5,446,214.00	3,106,061.00	0.723963	0.656445	5,892,753.62	3,429,443.00	0.724790	0%	8%
Bond Fund(s) K - 12	658,886.00	242,424.00	0.056504	0.051235	30,096.13	-	0.000000	-100%	-95%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	
Special Building Fund	105,774.00		0.000000	0.000000	349,925.29	252,525.00	0.053369	#DIV/0!	231%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	
Total	6,210,874.00	3,348,485.00	0.780467	0.707680	6,272,775.04	3,681,968.00	0.778159	0%	1%

2025-2026 Budget Information

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Dorchester 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 Dorchester Public School _____ resolve

1. The 2025-2026 property tax request be set at:

General Fund:	\$	3,429,443.00
Bond Fund:	\$	-
Special Building Fund:	\$	252,525.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 10.29 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 0.70768 per \$100 of assessed value.

4. Dorchester Public School _____ proposes to adopt a property tax request that will cause its tax rate to be 0.778159 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Dorchester Public School _____ will increase (decrease) last year's budget by 41.91 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025