

MINUTES OF REGULAR MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Wednesday, September 10, 2025

A meeting of the Board of Education of Homer Community School was convened in open and public session on Wednesday, September 10, 2025 at 7:00 PM in the Secondary Commons at Homer Community School, Homer, Nebraska. The following board members were present or absent:

Byron Hall: Absent, Ryan Harris: Absent, Samantha Johnson: Present, Tyler Kirkholm: Present, Dr. Kristina Nelsen: Present, Paul Tighe: Present.

Administration present: Superintendent Dr. Joseph Lefdal, Principal Abbie Uhl, Principal Jake Brand, and Board Secretary Amy Brand

Visitors present: Several

Notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and a current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

I.2025-26 Budget Hearing

I.A.Call Hearing to Order

I.B.The purpose of the Hearing is to review, discuss, consider, and receive input, and or support, opposition, criticism, suggestions or observations of taxpayers relating to the proposed budget.

I.B.i.Public Comment

There was none.

I.B.ii.Discussion

Dr. Lefdal discussed this year's budget and our tax and levy history as well as property tax asking history.

I.C.Adjourn Budget Hearing

II.2025-26 Levy Setting Hearing

II.A.Call Hearing to Order

II.B.The purpose of the hearing is to review, discuss, consider, and receive input, and or support, opposition, criticism, suggestions or observations from taxpayers relating to the proposed tax levy.

II.B.i.Public Comment

There was none.

II.B.ii.Discussion

Dr. Lefdal discussed several different district goals.

II.C.Adjourn Levy Setting Hearing

III.Opening the Meeting

III.A.Call Meeting to Order and Notification of Open Meeting Law

III.A.i.Posted in the room

III.A.ii.Publication of Meeting was provided according to 84-1411

III.B.District Mission Statement:

IV.Board Member Roll Call

Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to excuse absent board members Hall and Harris. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Absent, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

V.Excuse Absent Board Members

VI.Approval of the Agenda and changes to the Agenda

Motion was made by Dr. Kristina Nelsen and seconded by Tyler Kirkholm to approve the agenda as presented. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Absent, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

VII.Consent Agenda

Motion was made by Samantha Johnson and seconded by Dr. Kristina Nelsen to approve all items presented on the Consent Agenda. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Absent, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

VII.A.Approval of Minutes from the August regular meeting

VII.B.Approve claims and accounts

VII.C.Approve new hires

VIII.Public Comment

There was none.

IX.Information Items: Reports

IX.A.Administrator reports

Mrs. Uhl and Mr. Brand reported that Homer Community Schools is off to a strong start this year. Parent/Teacher Conferences are set for September 24-25, with scheduled times for elementary, core teacher meetings for middle school, and an open house for high school. TeamMates launched the week of September 1, and Student Council hosted a successful blood drive on September 3. Picture Day is September 16, with retakes October 23. Elementary students completed AIMSweb testing, and grades 3-5 are taking MAP Growth September 8-12, alongside grades 6-8. Knight Time began September 8 for K-2 and starts September 15 for 3-5. Progress continues on the new library project, and a new agriculture teacher has joined the district, also assisting with multiple activities. Middle school is restructuring WIN Time groups using MAP Growth data to strengthen MTSS. Fall sports are underway with strong showings in cross country, volleyball, and football.

IX.B.Superintendent report

Dr. Lefdal thanked Becky and Austin for their assistance in restructuring the library. He has also been working on state grants and reports. The admin team is exploring options for a community informational meeting/video, and a brief update on special education spending was given.

X.Discussion Items

X.A.First reading of Internal Controls update to policy 3132

X.B.Calendar changes

Dr. Lefdal shared we have the opportunity to host District One Act and Conference Wrestling. Staff will report these days for Professional Development but students will not.

XI.Action Items

XI.A.Consider, discuss, and take action to approve the 2025-26 Budget as advertised.

Motion was made by Tyler Kirkholm and seconded by Samantha Johnson to approve the 2025-26 Budget as advertised. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Absent, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

XI.B.Consider, discuss, and take action to approve the 2025-26 Levy Resolution as advertised.

Motion was made by Tyler Kirkholm and seconded by Dr. Kristina Nelsen to approve the 2025-26 Levy Resolution as advertised. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Absent, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

XII.Next Meeting

The next meeting will be held Wednesday, October 15th at 7:00 p.m.

XIII.Adjournment

Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to adjourn the meeting at 7:45 p.m. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Absent, Samantha Johnson: Yea, Tyler Kirkholm: Yea,

Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 4, Nay: 0, Absent: 2

Dated this Wednesday, September 10, 2025.

ATTEST:
Dr. Kristina Nelsen
Secretary

Dakota County School District #31R
a/k/a Homer Community School
BY: Paul Tighe, President

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025
[certification required on or before August 20th of each year]

THURSTON COUNTY CLERK
 PO BOX 159
 PENDER, NE 68047

TAXABLE VALUE LOCATED IN THE COUNTY OF THURSTON

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage *
HOMER 31	3	22-0031		3,520,326	75,426	3,087,429	2.44

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-3147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

* Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I, THURSTON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-209.

[Signature of County Assessor] _____ 8-25-25 (date)

CC: County Clerk THURSTON County
 CC: County Clerk where school district is headquartered, if different county, DAKOTA County

- Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. LAWS 2023 LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{certification required on or before August 20th of each year}

SUPERINTENDENT
HOMER COMMUNITY SCHOOL
TO: PO BOX #340
HOMER NE 68030-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ²
HOMER 31 SCHOOL	3	22-0031		618,412,648	2,493,010	542,481,789	0.46

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

² Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I **CHRISTY ABTS** DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Christy Abts _____ 8/12/2025
 (signature of county assessor) (date)

CC: County Clerk DAKOTA County
 CC: County Clerk where school district is headquartered, if different county, DAKOTA County

- **Reminders to School District:** 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

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

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

County-District #: 22-0031 Class #: 3
Homer Community School
TO THE COUNTY BOARD AND COUNTY CLERK OF
Dakota County

**AMOUNT OF PERSONAL AND
REAL PROPERTY TAX REQUIRED FOR:**

	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 3,168,494.00	\$ 3,168,494.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -	\$ -	\$ -
Special Building Fund	\$ -	\$ 403,268.00	\$ 403,268.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 3,571,762.00	\$ 3,571,762.00

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

\$ 522,854.66	Principal
\$ 42,212.06	Interest
\$ 565,066.72	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

Principal and Interest on Bonds	All Other Purposes	TOTAL
\$ -	\$ 3,168,494.00	\$ 3,168,494.00
\$ -	\$ -	\$ -
\$ -	\$ 403,268.00	\$ 403,268.00
\$ -	\$ -	\$ -
\$ -	\$ 3,571,762.00	\$ 3,571,762.00
Total Certified Valuation (All Counties)		\$ 621,932,974

(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

Submission Information

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

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

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)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	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	2,189,164.00	5,237,351.00	3,136,809.00	8,374,160.00	500,000.00	7,374,160.00	7,874,160.00	500,000.00	8,374,160.00
Depreciation	297,812.00	500,000.00		500,000.00			500,000.00		500,000.00
Employee Benefit	-	-		-			-		-
Contingency	-	-		-			-		-
Activities	117,747.00	220,000.00		220,000.00			220,000.00		220,000.00
School Nutrition	6,868.00	310,000.00		310,000.00			310,000.00		310,000.00
Bond	-	-		-			-		-
Special Building	174,682.00	197,232.00	399,235.00	596,467.00			596,467.00		596,467.00
Qualified Capital Purpose Undertaking	156,124.00	157,374.00	-	157,374.00			157,374.00		157,374.00
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
TOTAL ALL FUNDS	2,942,397.00	6,621,957.00	3,536,044.00	10,158,001.00	500,000.00	7,374,160.00	9,658,001.00	500,000.00	10,158,001.00

PERSONAL AND REAL PROPERTY TAX RECAP

PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	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)	31,685.00	-	4,033.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,168,494.00	-	403,268.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 2,189,637.00	\$ 205,500.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
487,500.00	-	30,000.00	200.00

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	1,581,117.00	7,042,015.00	3,120,815.00	10,162,830.00	500,000.00	7,473,666.00	7,973,666.00	2,189,164.00
Depreciation	382,542.00	797,812.00		797,812.00			500,000.00	297,812.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	64,899.00	337,747.00		337,747.00			220,000.00	117,747.00
School Nutrition	111,278.00	302,868.00		302,868.00			296,000.00	6,868.00
Bond	-	-	-	-			-	-
Special Building	53,953.00	177,220.00	330,000.00	507,220.00			332,538.00	174,682.00
Qualified Capital Purpose Undertaking	334,790.00	406,560.00	114,564.00	521,124.00			365,000.00	156,124.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	2,528,579.00	9,064,222.00	3,565,379.00	12,629,601.00	500,000.00	7,473,666.00	9,687,204.00	2,942,397.00

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.

MOTOR VEHICLE TAXES
\$ 205,500.00

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	2,036,383.00	5,542,586.00	2,551,147.00	8,093,733.00	619,920.00	5,892,696.00	6,512,616.00	1,581,117.00
Depreciation	626,155.00	638,256.00		638,256.00			255,714.00	382,542.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	69,195.00	266,975.00		266,975.00			202,076.00	64,899.00
School Lunch	122,038.00	365,258.00		365,258.00			253,980.00	111,278.00
Bond	-	-		-			-	-
Special Building	911,535.00	949,152.00	113,391.00	1,062,543.00			1,008,590.00	53,953.00
Qualified Capital Purpose Undertaking	139,415.00	177,235.00	283,197.00	460,432.00			125,642.00	334,790.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	\$ 3,904,721.00	7,939,462.00	2,947,735.00	10,887,197.00	619,920.00	5,892,696.00	8,358,618.00	2,528,579.00

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.

MOTOR VEHICLE TAXES
\$ 209,113.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME Homer Community School
ADDRESS 212 S. 3rd St.
CITY & ZIP CODE Homer, NE 68030
TELEPHONE (402) 698-2377
WEBSITE www.homerknights.org

BOARD CHAIRPERSON

NAME Paul Tighe

TITLE /FIRM NAME Chairperson

TELEPHONE 402-698-2174

EMAIL ADDRESS paultighe@homerknights.org

CLERK/TREASURER/SUPERINTENDENT/OTHER

Joseph Lefdal

Superintendent

402-698-2377

joeylefdal@homerknights.org

PREPARER

Joseph Lefdal

Superintendent

402-698-2377

joeylefdal@homerknights.org

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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 3,485,671.00
(Total Personal and Real Property Tax Requested for All Other Purposes from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%)

2.00 % (2)

Real Growth Percentage Increase

$$\frac{2,568,436.00}{545,569,218.00} \div \frac{\text{Prior Year Total Real Property Valuation per Assessor}}{\text{2025 Real Growth Value per Assessor}} = 0.47 \% \text{ (3)}$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3)

2.47 % (4)

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)

\$ 86,096.07 (5)

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)

(Without needing to attend Joint Public Hearing, or be included on postcard notification)

\$ 3,571,767.07 (6)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request

(Total Personal and Real Property Tax Requested for All Other Purposes from Cover Page)

\$ 3,571,762.00 (7)

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 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 #

22-0031

Homer Community 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	\$ 17,248.00
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)	\$ 17,248.00

**Homier Community School
Schedule B - Levies**

Levy Limit Compliance

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)	Customer Capital Purpose Undertaking Funds (Column D)
1	3,168,494.00	-	403,268.00	-
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)	3,168,494.00	403,268.00	-
14	Assessed Valuation	621,932,974	621,932,974	621,932,974
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.509469	0.000000	0.000000
16	Total Levy for Compliance	0.574300		

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	\$ 3,168,494.00	\$ 621,932,974	0.509469
Special Building Fund	\$ 403,268.00	\$ 621,932,974	0.064841
Bond Fund	\$ -	\$ 621,932,974	0.000000
Bond Fund	\$ -	\$ 621,932,974	0.000000
Bond Fund	\$ -	\$ 621,932,974	0.000000
Bond Fund	\$ -	\$ 621,932,974	0.000000
OCPUF Fund	\$ -	\$ 621,932,974	0.000000
OCPUF Fund	\$ -	\$ 621,932,974	0.000000
OCPUF Fund	\$ -	\$ 621,932,974	0.000000
Total	\$ 3,571,762.00	\$ 621,932,974	0.574300

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Joseph Lefdal

Notice is hereby given that Homer Community School has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting held on April 14th, 2025 at 7pm in the Library at Homer Community School in Homer, Nebraska.

After the 2025/26 school year, how many years remain on the contract: 1
 (Column F must be completed if additional years remain on contract.)

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	\$ 172,983.44		\$ 172,983.44
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)	\$ 10,357.20		\$ 10,357.20
• Cafeteria Plan Stipend			\$ -
• 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	\$ 27,016.57		\$ 27,016.57
• IRS value of housing allowance			\$ -
• IRS value of vehicle allowance			\$ -
• Additional leave days			\$ -
• Annuities			\$ -
• Service credit purchase			\$ -
• Association / Membership dues	\$ 500.00		\$ 500.00
• Cell Phone/Internet reimbursement	\$ 1,200.00		\$ 1,200.00
• Relocation reimbursement			\$ -
• Travel allowance/reimbursement			\$ -
• Mileage Allowance			\$ -
• Educational tuition assistance			\$ -
• All other benefit costs not mentioned above			\$ -
Totals:	\$ 212,057.21	\$ -	\$ 212,057.21

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (22-0031) in Dakota 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 10th day of September, 2025 at 7:00 o'clock, P.M., at Homer Community School Secondary Commons 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>

	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)			
FUNDS						
General	\$ 6,512,616.00	\$ 7,973,666.00	\$ 7,874,160.00	\$ 500,000.00	\$ 5,237,351.00	\$ 3,168,494.00
Depreciation	\$ 255,714.00	\$ 500,000.00	\$ 500,000.00		\$ 500,000.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -		\$ -	\$ -
Activities	\$ 202,076.00	\$ 220,000.00	\$ 220,000.00	\$ -	\$ 220,000.00	
School Nutrition	\$ 253,980.00	\$ 296,000.00	\$ 310,000.00	\$ -	\$ 310,000.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 1,008,590.00	\$ 332,538.00	\$ 596,467.00		\$ 197,232.00	\$ 403,268.00
Qualified Capital Purpose Undertaking	\$ 125,642.00	\$ 365,000.00	\$ 157,374.00	\$ -	\$ 157,374.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 8,358,618.00	\$ 9,687,204.00	\$ 9,658,001.00	\$ 500,000.00	\$ 6,621,957.00	\$ 3,571,762.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 3,571,762.00	\$ 3,571,762.00

Notice of Special Hearing To Set Final Tax Request

Homer Community School (22-0031) in Dakota 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 10th day of, September 2025 at 7:05 o'clock P.M., at Homer Community School Secondary Commons for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2024-2025	2025-2026	Change
	545,569,218	621,932,974	14%

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	7,973,666.00	3,152,338.00	0.577807	0.506861	7,874,160.00	3,168,494.00	0.509459	-12%	-1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0! 0	
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0! 0	
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0! 0	
Bond Fund			0.000000	0.000000			0.000000	#DIV/0! 0	
Special Building Fund	518,043.00	333,333.00	0.061098	0.053596	596,467.00	403,268.00	0.064841	6%	15%
Qualified Capital Purpose Undertaking Fund K - 12	365,000.00	115,721.37	0.021211	0.018607	157,374.00	-	0.000000	-100%	-57%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0! 0	
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0! 0	
Total	8,856,709.00	3,601,392.37	0.660116	0.579064	8,628,001.00	3,571,762.00	0.574300	-13%	-3%

2025-2026 Budget Information

PROPERTY TAX ASKING HISTORY

Year	Taxable Valuation	General Fund Rate	General Fund Tax Asking	Building Fund Rate	Building Fund Tax Asking	QCPUF Fund Rate	QCPUF Fund Tax Asking	Total Rate	Total Tax Asking
2015-16	402,489,578	.9544	3,841,414	.0552	222,222			1.0098	4,063,636
2016-17	405,090,578	.9145	3,704,779	.0623	252,525			.9768	3,957,304
2017-18	407,780,784	.9137	3,726,236	.0545	222,222			.9682	3,948,458
2018-19	402,435,791	.9128	3,673,737	.0653	262,626			.9781	3,936,364
2019-20	385,234,761	.9691	3,733,374	.0288	111,111			.9979	3,844,444
2020-21	396,445,560	.8000	3,171,565	.1000	396,445			.9000	3,568,010
2021-22	415,265,177	.7638	3,171,565	.0850	352,975			.8488	3,524,540
2022-23	435,581,594	.6324	2,754,540	.0777	338,384	.0313	136,364	.7414	3,229,288
2023-24	481,142,817	.6096	2,933,172	.0704	338,644	.0237	114,156	.7037	3,385,972
2024-25	545,569,218	.5778	3,152,338	.0611	333,333	.0212	115,721	.6601	3,601,392
2025-26	621,932,974	.5095	3,168,494	.0648	403,268			.5743	3,571,762

*Resources for paying off the Lease Purchase are levied in the Building Fund but can be paid out of General Fund if necessary.

*The QCPUF is a separate levy and does not count against the \$1.05 total rate maximum.

*The maximum Building Fund levy is .14 cents

PROPERTY TAX ASKING HISTORY

Lease-Purchase

2022-23	\$332,956	\$20,501
2023-24	\$335,257	\$113,013
2024-25	\$332,537	\$113,013
2025-26	\$334,796	\$113,013
2026-27	\$332,033	\$113,013
2027-28	\$334,250	\$113,013
2028-29	\$336,424	\$113,013
2029-30		\$113,013

Year	Total State Aid	Portion from Equalization/Foundation	Net option funding
2013 - 14	1,425,608	631,034	
2014 - 15	1,239,232	347,025	
2015 - 16	959,321	1,379	
2016 - 17	975,678	0	
2017 - 18	907,843	0	
2018 - 19	939,052	0	
2019 - 20	1,347,713	165,206	
2020 - 21	2,087,990	773,244	
2021 - 22	1,984,385	648,236	
2022 - 23	1,960,714	646,705	
2023-24	1,850,076	685,377	1,138,229
2024-25	2,008,934	645,694	1,333,927
2025-26	2,189,637	648,682	1,522,304

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

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

County-District #: 22-0031 Class #: 3
Homer Community School
TO THE COUNTY BOARD AND COUNTY CLERK OF
Dakota County

**AMOUNT OF PERSONAL AND
REAL PROPERTY TAX REQUIRED FOR:**

	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 3,168,494.00	\$ 3,168,494.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -	\$ -	\$ -
Special Building Fund	\$ -	\$ 403,268.00	\$ 403,268.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 3,571,762.00	\$ 3,571,762.00

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

\$ 522,854.66	Principal
\$ 42,212.06	Interest
\$ 565,066.72	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

Principal and Interest on Bonds	All Other Purposes	TOTAL
\$ -	\$ 3,168,494.00	\$ 3,168,494.00
\$ -	\$ 403,268.00	\$ 403,268.00
\$ -	\$ -	\$ -
\$ -	\$ 3,571,762.00	\$ 3,571,762.00
Total Certified Valuation (All Counties)		\$ 621,932,974

(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

Submission Information

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

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

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)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	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	2,189,164.00	5,237,351.00	3,136,809.00	8,374,160.00	500,000.00	7,374,160.00	7,874,160.00	500,000.00	8,374,160.00
Depreciation	297,812.00	500,000.00		500,000.00			500,000.00		500,000.00
Employee Benefit	-	-		-			-		-
Contingency	-	-		-			-		-
Activities	117,747.00	220,000.00		220,000.00			220,000.00		220,000.00
School Nutrition	6,868.00	310,000.00		310,000.00			310,000.00		310,000.00
Bond	-	-		-			-		-
Special Building	174,682.00	197,232.00	399,235.00	596,467.00			596,467.00		596,467.00
Qualified Capital Purpose Undertaking	156,124.00	157,374.00	-	157,374.00			157,374.00		157,374.00
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
TOTAL ALL FUNDS	2,942,397.00	6,621,957.00	3,536,044.00	10,158,001.00	500,000.00	7,374,160.00	9,658,001.00	500,000.00	10,158,001.00

PERSONAL AND REAL PROPERTY TAX RECAP

PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	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)	31,685.00	-	4,033.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,168,494.00	-	403,268.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 2,189,637.00	\$ 205,500.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
487,500.00	-	30,000.00	200.00

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	1,581,117.00	7,042,015.00	3,120,815.00	10,162,830.00	500,000.00	7,473,666.00	7,973,666.00	2,189,164.00
Depreciation	382,542.00	797,812.00		797,812.00			500,000.00	297,812.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	64,899.00	337,747.00		337,747.00			220,000.00	117,747.00
School Nutrition	111,278.00	302,868.00		302,868.00			296,000.00	6,868.00
Bond	-	-	-	-			-	-
Special Building	53,953.00	177,220.00	330,000.00	507,220.00			332,538.00	174,682.00
Qualified Capital Purpose Undertaking	334,790.00	406,560.00	114,564.00	521,124.00			365,000.00	156,124.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	2,528,579.00	9,064,222.00	3,565,379.00	12,629,601.00	500,000.00	7,473,666.00	9,687,204.00	2,942,397.00

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.

MOTOR VEHICLE TAXES
\$ 205,500.00

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	2,036,383.00	5,542,586.00	2,551,147.00	8,093,733.00	619,920.00	5,892,696.00	6,512,616.00	1,581,117.00
Depreciation	626,155.00	638,256.00		638,256.00			255,714.00	382,542.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	69,195.00	266,975.00		266,975.00			202,076.00	64,899.00
School Lunch	122,038.00	365,258.00		365,258.00			253,980.00	111,278.00
Bond	-	-		-			-	-
Special Building	911,535.00	949,152.00	113,391.00	1,062,543.00			1,008,590.00	53,953.00
Qualified Capital Purpose Undertaking	139,415.00	177,235.00	283,197.00	460,432.00			125,642.00	334,790.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	\$ 3,904,721.00	7,939,462.00	2,947,735.00	10,887,197.00	619,920.00	5,892,696.00	8,358,618.00	2,528,579.00

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.

MOTOR VEHICLE TAXES
\$ 209,113.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME Homer Community School
ADDRESS 212 S. 3rd St.
CITY & ZIP CODE Homer, NE 68030
TELEPHONE (402) 698-2377
WEBSITE www.homerknights.org

BOARD CHAIRPERSON

NAME Paul Tighe

TITLE /FIRM NAME Chairperson

TELEPHONE 402-698-2174

EMAIL ADDRESS paultighe@homerknights.org

CLERK/TREASURER/SUPERINTENDENT/OTHER

Joseph Lefdal

Superintendent

402-698-2377

joeylefdal@homerknights.org

PREPARER

Joseph Lefdal

Superintendent

402-698-2377

joeylefdal@homerknights.org

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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 3,485,671.00
(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

$$\frac{2,568,436.00}{545,569,218.00} \div \frac{\text{Prior Year Total Real Property Valuation per Assessor}}{\text{2025 Real Growth Value per Assessor}} = 0.47 \% \text{ (3)}$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3)

2.47 % (4)

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)

\$ 86,096.07 (5)

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)

(Without needing to attend Joint Public Hearing, or be included on postcard notification)

\$ 3,571,767.07 (6)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request

(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

\$ 3,571,762.00 (7)

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 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 #

22-0031

Homer Community 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	\$ 17,248.00
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)	\$ 17,248.00

**Homier Community School
Schedule B - Levies**

Levy Limit Compliance

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)	Customer Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,168,494.00		403,288.00	
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)	3,168,494.00		403,288.00	
14	Assessed Valuation	621,932,974	621,932,974	621,932,974	621,932,974
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.509459	0.000000	0.064841	0.000000
16	Total Levy for Compliance	0.574300			

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	\$ 3,168,494.00	\$ 621,932,974	0.509459
Special Building Fund	\$ 403,288.00	\$ 621,932,974	0.064841
Bond Fund	\$ -	\$ 621,932,974	0.000000
Bond Fund	\$ -	\$ 621,932,974	0.000000
Bond Fund	\$ -	\$ 621,932,974	0.000000
Bond Fund	\$ -	\$ 621,932,974	0.000000
OCPUF Fund	\$ -	\$ 621,932,974	0.000000
OCPUF Fund	\$ -	\$ 621,932,974	0.000000
OCPUF Fund	\$ -	\$ 621,932,974	0.000000
Total	\$ 3,571,782.00	\$ 621,932,974	0.574300

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Joseph Lefdal

Notice is hereby given that Homer Community School has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting held on April 14th, 2025 at 7pm in the Library at Homer Community School in Homer, Nebraska.

After the 2025/26 school year, how many years remain on the contract: 1
 (Column F must be completed if additional years remain on contract.)

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	\$ 172,983.44		\$ 172,983.44
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)	\$ 10,357.20		\$ 10,357.20
• Cafeteria Plan Stipend			\$ -
• 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	\$ 27,016.57		\$ 27,016.57
• IRS value of housing allowance			\$ -
• IRS value of vehicle allowance			\$ -
• Additional leave days			\$ -
• Annuities			\$ -
• Service credit purchase			\$ -
• Association / Membership dues	\$ 500.00		\$ 500.00
• Cell Phone/Internet reimbursement	\$ 1,200.00		\$ 1,200.00
• Relocation reimbursement			\$ -
• Travel allowance/reimbursement			\$ -
• Mileage Allowance			\$ -
• Educational tuition assistance			\$ -
• All other benefit costs not mentioned above			\$ -
Totals:	\$ 212,057.21	\$ -	\$ 212,057.21

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (22-0031) in Dakota 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 10th day of September, 2025 at 7:00 o'clock, P.M., at Homer Community School Secondary Commons 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>

	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)			
FUNDS						
General	\$ 6,512,616.00	\$ 7,973,666.00	\$ 7,874,160.00	\$ 500,000.00	\$ 5,237,351.00	\$ 3,168,494.00
Depreciation	\$ 255,714.00	\$ 500,000.00	\$ 500,000.00		\$ 500,000.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -		\$ -	\$ -
Activities	\$ 202,076.00	\$ 220,000.00	\$ 220,000.00	\$ -	\$ 220,000.00	
School Nutrition	\$ 253,980.00	\$ 296,000.00	\$ 310,000.00	\$ -	\$ 310,000.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 1,008,590.00	\$ 332,538.00	\$ 596,467.00		\$ 197,232.00	\$ 403,268.00
Qualified Capital Purpose Undertaking	\$ 125,642.00	\$ 365,000.00	\$ 157,374.00	\$ -	\$ 157,374.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 8,358,618.00	\$ 9,687,204.00	\$ 9,658,001.00	\$ 500,000.00	\$ 6,621,957.00	\$ 3,571,762.00

Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 3,571,762.00
	\$ 3,571,762.00	\$ 3,571,762.00

Notice of Special Hearing To Set Final Tax Request

Homer Community School (22-0031) in Dakota 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 10th day of, September 2025 at 7:05 o'clock P.M., at Homer Community School Secondary Commons for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2024-2025	2025-2026	Change
	545,569,218	621,932,974	14%

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	7,973,666.00	3,152,338.00	0.577807	0.506861	7,874,160.00	3,168,494.00	0.509459	-12%	-1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	
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	518,043.00	333,333.00	0.061098	0.053596	596,467.00	403,268.00	0.064841	6%	15%
Qualified Capital Purpose Undertaking Fund K - 12	365,000.00	115,721.37	0.021211	0.018607	157,374.00	-	0.000000	-100%	-57%
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	8,856,709.00	3,601,392.37	0.660116	0.579064	8,628,001.00	3,571,762.00	0.574300	-13%	-3%

2025-2026 Budget Information

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025
[certification required on or before August 20th of each year]

THURSTON COUNTY CLERK
 PO BOX 159
 PENDER, NE 68047

TAXABLE VALUE LOCATED IN THE COUNTY OF THURSTON

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage *
HOMER 31	3	22-0031		3,520,326	75,426	3,087,429	2.44

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-3147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

* Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I, THURSTON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-209.

[Signature of County Assessor] _____ 8-25-25 (date)

CC: County Clerk THURSTON County
 CC: County Clerk where school district is headquartered, if different county, DAKOTA County

- Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. LAWS 2023 LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{certification required on or before August 20th of each year}

SUPERINTENDENT
HOMER COMMUNITY SCHOOL
TO: PO BOX #340
HOMER NE 68030-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ²
HOMER 31 SCHOOL	3	22-0031		618,412,648	2,493,010	542,481,789	0.46

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

² Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I **CHRISTY ABTS** DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Christy Abts _____ 8/12/2025
(signature of county assessor) (date)

CC: County Clerk DAKOTA County
 CC: County Clerk where school district is headquartered, if different county, DAKOTA County

- **Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.**

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

MINUTES OF REGULAR MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Tuesday, August 12, 2025

A meeting of the Board of Education of Homer Community School was convened in open and public session on Tuesday, August 12, 2025 at 7:00 PM in the Library at Homer Community School, Homer, Nebraska. The following board members were present or absent:

Byron Hall: Absent, Ryan Harris: Present, Samantha Johnson: Present, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Present, Paul Tighe: Present.

Administration present: Superintendent Dr. Joseph Lefdal, Principal Abbie Uhl, Principal Jake Brand, and Board Secretary Amy Brand

Visitors present: Several

Notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and a current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

I. Opening the Meeting

I.A. Call Meeting to Order and Notification of Open Meeting Law

I.A.i. Posted in the room

I.A.ii. Publication of Meeting was provided according to 84-1411

I.B. District Mission Statement:

II. Board Member Roll Call

Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to excuse absent board members Kirkholm and Hall. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

III. Excuse Absent Board Members

IV. Approval of the Agenda and changes to the Agenda

Motion was made by Ryan Harris and seconded by Samantha Johnson to approve the agenda as presented. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

V.Consent Agenda

Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to approve all items presented on the Consent Agenda. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

V.A.Approval of minutes from the July regular meeting

V.B.Approve claims and accounts

V.C.Approve resignations

V.D.Approve new hires

VI.Public Comment

VII.Information Items: Reports

VII.A.Administrator reports

Mrs. Uhl and Mr. Brand recognized students and families for their outstanding representation at the Dakota-Thurston County Fair and updates on professional development priorities aligned to board goals. Assessment changes include the removal of NSCAS Growth for Fall/Winter, the use of MAP Growth in grades 3-8 for reading, math, and science, spring 2026 field testing of constructed response items in ELA (grades 4, 7, and 8), and ACT composite score changes excluding science, though it remains required for Nebraska accountability. Elementary efforts focus on increasing 3rd-grade ELA proficiency from 59% to 75% through explicit phonics, phonemic awareness, vocabulary, fluency, comprehension, and writing, supported by a non-evaluative, relationship-based coaching model. Secondary updates included the onboarding of four certified teachers and two paraprofessionals, the start of fall sports, and a revised homecoming schedule (Oct. 6-10) to maximize participation. Beginning-of-year in-service (Aug. 14-19) will emphasize relationships, structure, restorative practices, MTSS supports, and engagement strategies. Summer PD reflections reinforced the importance of relationships, personalized learning, mastery-based grading, and innovation, with next steps including supporting the literacy initiative, exploring grading reforms, piloting innovative practices, and strengthening school-wide belonging and equity routines.

VII.B.Superintendent report

We've started the process of reviewing and aligning the ELA curriculum, beginning with current materials and mapping to Nebraska standards. Compensation for classified staff overtime is also under review to ensure consistency with new work agreement from our attorney. The front lawn area may need updates for appearance and function, with costs to be determined. Transportation remains a key focus as we consider adding a fourth route to improve efficiency, along with ongoing attention to driver support, fleet maintenance, and communication. Committees such as MTSS, Culture & Environment, and Wellness continue their work. In the kitchen, we are monitoring compliance, staffing, and equipment needs. The admin team meets weekly on walkthroughs, engagement goals, PD, and consistent discipline practices to strengthen shared leadership.

VIII.Discussion Items

VIII.A.2025-26 Budget update

Dr. Lefdal informed the board he has the budget nearly complete and is just waiting for the final numbers at the end of our fiscal year.

VIII.B.Onboarding and mentoring report for new leadership and staff

Dr. Lefdal shared positive feedback on recent new hires, noting their enthusiasm, adaptability, and fresh perspectives.

VIII.C.Community meeting

Dr. Lefdal is going to have a Community Meeting in early September to discuss board goals with the community. A big push will be in our attendance campaign that will begin when school starts.

VIII.D.January 22nd Teacher work day due to hosting conference wrestling

VIII.E.Post Graduate Survey

Dr. Lefdal shared the results of a post-graduate survey which had a lot of beneficial information as we look to the future.

IX.Action Items

IX.A.Consider, discuss, and take action to approve staff training requirements fulfilling requirements for LB 1329.

No action was taken.

IX.B.Consider, discuss, and take action to approve the 2025-26 certified and classified staff handbooks.

Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to approve the 2024-25 certified and classified handbooks. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

IX.C.Consider, discuss, and take action to approve the Homer Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2026-27 contract year.

Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to approve the Homer Education Association as the exclusive bargaining agent for the district's non-supervisory certificated staff for the 2026-27 contract year. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

IX.D.Consider, discuss, and take action to approve the 2025-26 tax authority resolution.

Motion was made by Ryan Harris and seconded by Dr. Kristina Nelsen to approve the 2025-26 tax authority resolution. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 2

IX.E.Consider, discuss, and take action to amend the adult breakfast prices to \$2.85

Motion was made by Samantha Johnson and seconded by Ryan Harris to amend the adult breakfast prices to \$2.85. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent,
Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 4, Nay: 0, Absent: 2

IX.F. Consider, discuss, and take action to approve the policy manual updates-second reading
Motion was made by Dr. Kristina Nelsen and seconded by Ryan Harris to approve the policy manual updates-second reading. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent,
Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 4, Nay: 0, Absent: 2

X. Next Meeting and budget hearing dates

The Budget Workshop will be August 28, 2025 at 7:15 a.m. The next regular meeting will be September 10, 2025 at 7:00 p.m.

XI. Adjournment

Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to adjourn the meeting at 7:57p.m. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent,
Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 4, Nay: 0, Absent: 2

Dated this Tuesday, August 12, 2025.

ATTEST:
Dr. Kristina Nelsen
Secretary

Dakota County School District #31R
a/k/a Homer Community School
BY: Paul Tighe, President

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 1	Fund Number 01	GENERAL FUND	
Appeara	1110654	Supplies	93.54
Total Appeara			93.54
ASTC, Inc dba K & S Service	KSS40307,KS40340	Vehicle Maintenance	3,190.38
Total ASTC, Inc dba K & S Service			3,190.38
AT&T	09112025-0001	Long Distance	113.63
Total AT&T			113.63
Century Link	09032025	Monthly Fee	321.44
Total Century Link			321.44
Dakota County Star	176,222	Publish Notice and minutes	176.76
Total Dakota County Star			176.76
Dennis Supply Company	2146971-001,002	Air Filters	680.00
Total Dennis Supply Company			680.00
Eakes Office Solutions	680174	5-year PaperCut Support Contract	4,566.00
Total Eakes Office Solutions			4,566.00
Electronic Contracting Company	76869	Alarm Monitoring Services	630.00
Total Electronic Contracting Company			630.00
Esu #1	012960,SP10639	Power School, SPED Billing	7,760.10
Esu #1	012981	CPI Training	350.00
Total Esu #1			8,110.10
First National Bank Omaha	07152025	Desk Calendars	42.54
First National Bank Omaha	07192025	Drum set CC Grant	464.82
First National Bank Omaha	07282025	Supplies	21.95
First National Bank Omaha	07292025	Room Divider and room curtain	138.86
First National Bank Omaha	072920251	Supplies	540.94
First National Bank Omaha	072920252	Supplies	264.47
First National Bank Omaha	07312025	classroom supplies	28.80
First National Bank Omaha	08082025	Supplies	30.87
First National Bank Omaha	08112025	Art Supplies	1,630.61
First National Bank Omaha	081120251	Supplies	93.12
First National Bank Omaha	0812025	books	74.99
First National Bank Omaha	08132025	Supplies	227.91
Total First National Bank Omaha			3,559.88
First National Bank Omaha	09012025	Supplies	4,153.63
Total First National Bank Omaha			4,153.63
Hillyard / Sioux Falls Branch	605923475	Supplies	179.83
Total Hillyard / Sioux Falls Branch			179.83
J & J Pronto	07312025-0002	Fuel	1,052.32
J & J Pronto	08312025	Fuel	2,418.12
Total J & J Pronto			3,470.44

Vendor Name	Invoice Number	Description	Amount
JW Pepper & Son Inc	20250903	Pep Band Tunes	189.80
JW Pepper & Son Inc	367628297	Band Music 25-26	48.00
Total JW Pepper & Son Inc			<u>237.80</u>
Matheson Tri-Gas, Inc.	52559077-0001	Shop Supplies	59.89
Total Matheson Tri-Gas, Inc.			<u>59.89</u>
Meyer, Inc.	51959	Woodchips	95.00
Total Meyer, Inc.			<u>95.00</u>
Morningside University	08202025	Morningside Jazz Festival Fee	225.00
Total Morningside University			<u>225.00</u>
MTC Mechanical	936,897	HVAC	1,608.00
Total MTC Mechanical			<u>1,608.00</u>
NASB	N-53983	Membership - Business Manager	65.00
Total NASB			<u>65.00</u>
Nebraska Public Power Distric	09082025-0001	Electric	4,313.22
Total Nebraska Public Power Distric			<u>4,313.22</u>
Nebraska State Fire Marshal Agency	135301	Boiler Inspection	72.00
Total Nebraska State Fire Marshal Agency			<u>72.00</u>
One Source	2022187273	Background check for new hires	437.00
Total One Source			<u>437.00</u>
Perry Guthery Haase & Gessfor	191	legal Fees	306.00
Total Perry Guthery Haase & Gessfor			<u>306.00</u>
PowerSchool Group LLC	460906	Hosting Fee 25-26	6,385.76
Total PowerSchool Group LLC			<u>6,385.76</u>
Pyramid School Products	S1487854.002	Supplies	94.98
Total Pyramid School Products			<u>94.98</u>
Riverside Technologies, Inc.	20250903	New Staff Backpacks	564.00
Total Riverside Technologies, Inc.			<u>564.00</u>
Sam's Club	09162025-0001	Supplies	127.15
Total Sam's Club			<u>127.15</u>
School Specialty LLC	208136098636	Daily Memo Books for teachers	68.45
Total School Specialty LLC			<u>68.45</u>
Siouxland Lock & Key	19890	Lock/Keys	64.90
Total Siouxland Lock & Key			<u>64.90</u>
Student Assurance Services	08012025	Student Insurance	699.00
Total Student Assurance Services			<u>699.00</u>

Board Report - Board

Vendor Name	Invoice Number	Description	Amount
Teaching Strategies, LLC	Q-335598	PreK Supplies	376.60
Total Teaching Strategies, LLC			<hr/> 376.60
Time Management Systems	343007-0001	New paycodes in timeclock	146.25
Time Management Systems	343870-0001	Monthly Fee	114.25
Total Time Management Systems			<hr/> 260.50
Village Of Homer	09152025-0001	Water	483.81
Total Village Of Homer			<hr/> 483.81
Wilmes Hardware Hank	1754053-01	Supplies	84.44
Total Wilmes Hardware Hank			<hr/> 84.44
Wireless Links	28-0057,15-0002	Bus Supplies	90.90
Total Wireless Links			<hr/> 90.90
Fund Number 01			<hr/> 45,965.03
Checking Account ID 1			<hr/> 45,965.03

General Fund Account Balances – August 2025

Receipts:

(Received since last board meeting)

First Community Bank – Interest	71.09
Dakota & Thurston County Treasurer – Taxes from last month	44,347.78
ESU 1 & 2 Reimburse Pow Wow attendees and Heros training	906.90
State of NE MIPS	1,898.59
State of NE – REAP Grant	49,293.00
Tech Fees	3,400.00
Cultural Connections – Music Reimbursement	14,325.02
Cultural Connections – Library Book Reimbursement	4,861.02

Balance in General Fund Checking (9/1/2025)	479,607.07
Balance in CD (9/1/2025)	192,332.71
Balance in General Fund Petty Cash (9/1/2025)	1,453.66
General Fund Balance	673,393.44

General Fund Checking Balance as of September 1, 2025	479,607.07
September Account Payable Expenses	- 45,965.03
September Payroll Expense (Inc payroll deductions)	- 522,339.95
September To Be Deposited	+
Estimated Balance End of September	- 88,697.91

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Hot Lunch Program Balance August 1, 2025

Hot Lunch Balance as of August 1, 2025	\$ 588.32
August Expenses to date	- 34.95
August Deposited to date	+ 24,751.45
Balance End of August	\$ 25,304.82
September Lunch Payroll	\$ 23,248.27

HCS Nutrition Fund Balance August 1, 2025

Nutrition Balance as of August 1, 2025	\$ 279.78
August expenses to date	- 0
August deposited to date	+ 11
Balance End of August	\$ 279.78

TOTAL LUNCH BALANCE \$ 25,584.60

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Activity Account Balance – August , 2025

Beginning bank balance as of August, 2025	\$ 94,622.61
August expenditures	- 4,226.65
August deposits	+ 36,085.36
Balance End of August	\$ 126,481.32

Building Fund: (Used for Improvements)	
Balance in Building Fund Passbook (8-1-25)	\$ 174,682.27
Interest	377.95
Dakota and Thurston County Treasurer	2,294.22
	August Ending Balance
	\$ 177,354.44
QCPUF Fund	
Balance in QCPUF (8-1-25)	\$ 156,124.35
Interest	336.04
Dakota and Thurston County Treasurer	796.45
	August Ending Balance
	\$ 157,256.84
Depreciation Fund: (Used for Replacement)	
Balance in Depreciation Fund Balance (8-1-25)	\$ 297,812.94
Interest	637.59
Less check to BSN	1,574.41
	August Ending Balance
	\$ 296,876.12



Total Collections

	2021-2022	2022-2023	2023-2024	2024-2025
September	1,101,510	800,659	698,595	725,802
October	466,671	316,779	466,618	652,282
November	354,239	519,791	221,093	698,727
December	273,331	275,982	346,820	703,572
January	1,441,146	1,130,286	1,324,358	869,749
February	666,287	588,149	524,431	854,291
March	331,897	332,046	485,652	532,020
April	381,882	574,028	513,032	492,355
May	1,183,274	855,633	996,973	1,400,457
June	409,099	429,134	489,487	554,793
July	60,559	48,640	84,226	69,485
August	43,664	417,695	93,457	119,103
TOTALS	6,713,559	6,288,821	6,244,744	7,672,635

Tax Collections

	2021-2022	% of Total	2022-2023	% of Total	2023-2024	% of Total	2024-2025	% of Total
September	838,046	76.08%	600,231	74.97%	504,135	72.16%	505,420	69.64%
October	102,555	21.98%	116,402	36.75%	108,401	23.23%	143,002	21.92%
November	27,097	7.65%	35,932	6.91%	29,497	13.34%	29,152	4.17%
December	26,170	9.57%	25,912	9.39%	25,976	7.49%	39,247	5.58%
January	955,255	66.28%	889,616	78.71%	991,893	74.90%	516,753	59.41%
February	322,780	48.44%	214,253	36.43%	228,350	43.54%	655,772	76.76%
March	85,328	25.71%	59,157	17.82%	70,956	14.61%	36,784	6.91%
April	338,837	88.73%	347,686	60.57%	232,260	45.27%	191,916	38.98%
May	732,782	61.93%	591,358	69.11%	706,690	70.88%	1,194,987	85.33%
June	144,668	35.36%	135,466	31.57%	173,628	35.47%	146,425	26.39%
July	53,367	88.12%	40,059	82.36%	28,798	34.19%	36,411	52.40%
August	36,306	83.15%	49,150	11.77%	33,418	35.76%	44,348	37.23%
TOTALS	3,663,191	54.56%	3,105,221	49.38%	3,134,003	50.19%	3,540,218	46.14%

State Aid

	2021-2022	% of Total	2022-2023	% of Total	2023-2024	% of Total	2024-2025	% of Total
September	198,188	17.99%	199,203	24.88%	191,609	27.43%	201,069	27.70%
October	198,188	42.47%	195,724	61.79%	185,008	39.65%	200,874	30.80%
November	198,188	55.95%	195,724	37.65%	185,008	83.68%	0	0.00%
December	198,188	72.51%	195,724	70.92%	185,008	53.34%	401,748	57.10%
January	198,188	13.75%	195,724	17.32%	185,008	13.97%	200,874	23.10%
February	198,188	29.75%	195,724	33.28%	185,008	35.28%	0	0.00%
March	198,188	59.71%	195,724	58.94%	185,008	38.09%	401,748	75.51%
April	0	0.00%	195,724	34.10%	185,008	36.06%	200,874	40.80%
May	396,376	33.50%	195,724	22.87%	185,008	18.56%	200,874	14.34%
June	198,188	48.44%	195,719	45.61%	185,004	37.80%	200,873	36.21%
July								
August								
TOTALS	1,981,880	29.52%	1,960,714	31.18%	1,856,677	29.73%	2,008,934	26.18%

Business OperationsInternal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

Generally: If the District receives federal awards, grants, or other funds, the District will:

- 1) Establish and maintain effective internal control over the federal award that provides reasonable assurance that the District manages the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The District will endeavor to develop and align these internal controls consistent with the “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework” issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO);
- 2) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
- 3) Evaluate and monitor the District's compliance with statutes, regulations and the terms and conditions of federal award;
- 4) Take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and
- 5) Take reasonable cybersecurity and other measures to safeguard protected personally identifiable information and other information the federal awarding agency, or pass-through entity, designates as “sensitive” or the District considers sensitive, consistent with applicable federal, state, and local laws regarding privacy and responsibility over confidentiality.

Legal Reference: 2 C.F.R. § 200.303.

Management requirements: The District will manage equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until the District disposes of such equipment. The District will, as a minimum, meet the following requirements:

- 1) Maintain property records of the equipment (including equipment description, serial number or other identification number, source of funding, acquisition date, and the like);
- 2) Maintain a physical inventory procedure, with an inventory occurring at a minimum of every two (2) years;
- 3) Implement a control system to ensure safeguards for preventing property loss, damage, or theft;
- 4) Implement adequate maintenance procedures for the equipment; and
- 5) Implement sales and disposition procedures for the equipment to ensure the highest possible return.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

All equipment, whether acquired in whole or in part under a federal award, with a current fair market value in excess of \$10,000 (per unit), may only be sold or otherwise disposed of in accordance with the provisions of 2 C.F.R. § 200.313(e)(2)-(3).

Legal Reference: 2 C.F.R. §§ 200.313 & 200.303.

Procurement: The District will use its own documented procurement procedures which reflect applicable State, local, and tribal laws and regulations, provided that the procurements conform to applicable federal law and the requirement standards imposed by law, including:

- 1) A procedure for micro-purchases (Under \$10,000);
- 2) A procedure for simplified acquisition thresholds (between \$10,000 to \$250,000);
- 3) A procedure for sealed bids (over \$250,000);
- 4) A procedure for competitive proposals (with an explanation for why sealed bids were not accepted if over \$250,000); and
- 5) A procedure for noncompetitive bids.

Legal Reference: 2 C.F.R. §§ 200.317 through 200.326.

Cross-Reference: Policies 3130 & 3131.

Contract Terms: All contracts funded (in whole or in part) by federal funds and/or federal awards must contain the following terms or, via this Policy, the following terms are required and incorporated into any such contracts:

- 1) An assurance that minority business enterprises and labor surplus area firms are used, when possible;
- 2) An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
- 3) A Suspension and Debarment clause;
- 4) A provision for termination for cause and for convenience, including the manner by which it will be affected and the basis for settlement;
- 5) A clause that addresses administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and a provision for sanctions and penalties;
- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
- 8) A provision addressing the District's conflict of interest policies; and
- 9) A requirement that the contractor maintains records related to the contracted work.

Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

Federal Interest Reporting: The District will follow the required federal interest reporting and recording requirements, if applicable, for any real property or improvement interest financed, in whole or in part, with federal funds.

Legal Reference: 2 CFR §§ 200.310-200.313.

Record Retention: Financial records, supporting documents, statistical records, and all other related records pertinent to a federal award will be retained for a period of three (3) years from the date of submission of the final expenditure report or, for federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the federal awarding agency or pass-through entity in the case of a sub-recipient, or as otherwise specified by the federal award or federal law.

For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.34 & 34 C.F.R. § 81.31.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the vendor. The District will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare reports required by general and program-specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) Maintaining records and documentation that sufficiently identify the amount, source, and expenditure of funds for federally funded activities;
- 4) Ensuring effective controls over accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

Cost Sharing or Matching: For all federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the District's cost sharing or matching, when such contributions meet all of the following criteria:

- 1) Are verifiable from the District's records;
- 2) Are not included as contributions for any other federal award;
- 3) Are necessary and reasonable for accomplishment of project or program objectives;
- 4) Are allowable under the applicable Cost Principles requirements;
- 5) Are not paid by the Federal Government under another federal award, except where the federal statute authorizing a program specifically provides that federal funds made available for such program can be applied to matching or cost sharing requirements of other federal programs;
- 6) Are provided for in the approved budget when required by the federal awarding agency; and
- 7) Conform to other provisions of the law or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both federal and non-federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally assisted, and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of “prevailing wages” to those who work on the job site, as well as the contractor bonding requirements.

Legal Reference: 40 U.S.C. § 3141, et seq; 2 C.F.R. § 200.326.

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- 1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- 2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- 3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- 4) Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- 5) When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency.
- 6) If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.

- 7) Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A “conflict of interest” includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with the District’s Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. § 200, et seq.

Travel Costs: Travel costs (including transportation, lodging, subsistence, and related items) incurred by an employee who travels on official business for a federal award may only be charged to the federal award on an actual cost basis, a per diem or mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. The District will ensure that the method used will be consistent with the method normally allowed in similar circumstances in the District’s other travel and Board Policies. Any travel costs charged directly to a federal award must be documented to justify that (1) the individual’s participation is necessary for the federal award and (2) the costs are reasonable and consistent with the District’s travel costs and expectations. All travel costs must be reasonable and not in excess of what the District typically allows for other travel. All reasonable rates and amounts will be consistent with the rates and amounts established under 5 U.S.C. 5701-11.

Legal Reference: 2 C.F.R. § 200.475

Date of Adoption: [Insert Date]

Business OperationsInternal Controls

The District will develop and maintain internal control procedures as required by law and in accordance with sound fiscal monitoring practices that will ensure appropriate oversight of state and federal funds. The following internal control procedures will be utilized for all federal grants:

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- 2) Comply with the U.S. Constitution, federal statutes, regulations, and the terms and conditions of the federal award;
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All equipment, whether acquired in whole or in part under a federal award, with a current fair market value of \$10,000 or less (per unit) may be retained, sold, or otherwise disposed of in accordance with the Board's Sale and Disposal of Property Policy.

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- 2) An Anti-Lobbying clause for all contracts, including an Anti-Lobbying Certification, for contracts exceeding \$100,000;
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- 6) For contracts in excess of \$150,000, a clause addressing the Clean Air Act and the Federal Water Pollution Control Act;
- 7) A provision maintaining contract oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders;
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Legal Reference: 2 CFR § 200.319(d); 2 CFR § 200.321; 2 CFR § 200, Appendix II(I); 2 CFR § 200, Appendix II(H); 2 CFR § 200, Appendix II(B); 2 CFR § 200, Appendix II(A); 2 CFR § 200, Appendix II(G); 2 CFR § 200.318(b); 2 CFR § 200.318(c)(1); 2 CFR § 200.318(i); 2 CFR § 200.324(a); 2 CFR § 200.324(b).

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For all other records, the District will retain such records for the length of time as required by law.

Legal Reference: 2 C.F.R. § 200.333, 2 C.F.R. § 200.34 & 34 C.F.R. § 81.31.

Suspension and Debarment: The District will not contract with any entity or individual who has been debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities. Before entering into a contract regarding a federal award, the District will either: (1) verify that a vendor has not been debarred, suspended or otherwise excluded via SAM.gov, (2) collect a verification from that vendor; or (3) add a clause to the contract with the vendor. The District will maintain a copy of said verification or documentation.

Legal Reference: 2 C.F.R. § 200.213.

Financial Management: The District will maintain financial management systems to account for the federal funds, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award. These records will be sufficient to permit the District to prepare reports required by general and program-specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award. The financial management system will provide for the following:

- 1) Identifying all of the federal awards received and expended and the federal programs under which they were received;
- 2) Ensuring that accurate, current, and complete disclosure of the financial results of each federal award or program are maintained in accordance with reporting requirements;
- 3) Maintaining records and documentation that sufficiently identify the amount, source, and expenditure of funds for federally funded activities;
- 4) Ensuring effective controls over accountability and safeguards for all funds, property, and other assets;
- 5) Comparing actual expenditures with budget amounts for each federal award;
- 6) Ensuring payments of federal funds are made in accordance with applicable law, including 2 CFR § 200.305; and
- 7) Determining the allowability of costs in accordance with applicable law and the conditions of the federal award.

Legal Reference: 2 C.F.R. § 200.302.

Program Income: The District will consult with the federal awarding agency and refer to the applicable law and federal program terms and conditions to determine how to account for, deduct and otherwise handle income from federal programs.

Legal Reference: 2 C.F.R. § 200.307.

Cost Sharing or Matching: For all federal awards, any shared costs or matching funds and all contributions, including cash and third party in-kind contributions, must be accepted as part of the District's cost sharing or matching, when such contributions meet all of the following criteria:

- 1) Are verifiable from the District's records;
- 2) Are not included as contributions for any other federal award;
- 3) Are necessary and reasonable for accomplishment of project or program objectives;
- 4) Are allowable under the applicable Cost Principles requirements;
- 5) Are not paid by the Federal Government under another federal award, except where the federal statute authorizing a program specifically provides that federal funds made available for such program can be applied to matching or cost sharing requirements of other federal programs;
- 6) Are provided for in the approved budget when required by the federal awarding agency; and
- 7) Conform to other provisions of the law or terms and conditions of the federal award, as applicable.

Legal Reference: 2 C.F.R. § 200.306.

Compensation: Compensation for personal services includes all remuneration for services of employees rendered during the period of performance under the federal award, including, but not limited to wages, salaries, and fringe benefits. Costs of compensation may be allowable under federal law and the federal grant to the extent that they satisfy the following requirements:

- 1) Is reasonable for the services rendered; and
- 2) Conforms to the established written expectations of the District, as applied consistently to both federal and non-federal activities.

If the District intends to charge compensation to federal awards, such charges will be based on records that accurately reflect the work performed, and will:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the District;
- 3) Reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of compensated activities;
- 4) Encompass both federally assisted, and all other activities compensated by the District on an integrated basis, but may include the use of subsidiary records as defined in the District's written procedures;
- 5) Comply with the established accounting policies and practices of the District; and
- 6) Differentiate and account for the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award; a federal award and non-federal award; an indirect cost activity and a direct cost activity; two (2) or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

Any leave and/or fringe benefits charged to a federal award must satisfy all criteria set forth in 2 C.F.R. § 200.431(b) and/or (c).

Budget estimates will generally not be used to support charges to federal awards but may be used for interim accounting purposes.

Legal Reference: 2 C.F.R. §§ 200.430 & 200.431.

Federal Funds for Construction Projects: If the District is granted the authority to use federal funds for a construction project, the District will follow the Davis-Bacon and Related Acts, including the payment of “prevailing wages” to those who work on the job site, as well as the contractor bonding requirements.

Legal Reference: 40 U.S.C. § 3141, et seq; 2 C.F.R. § 200.326.

Capitalization and Depreciation: The District will follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E, when charging these specific expenditures to a federal grant. When applicable, District staff will check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, federal, state, or program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and District personnel shall follow those requirements. The following rules of allowability apply to equipment and other capital expenditures:

- 1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the federal awarding agency or pass-through entity.
- 2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$10,000 or more have the prior written approval of the federal awarding agency or pass-through entity.
- 3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior written approval of the federal awarding agency or pass-through entity.
- 4) Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR § 200.436 and 2 CFR § 200.465.
- 5) When approved as a direct cost by the federal awarding agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the federal awarding agency.
- 6) If the District is instructed by the federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.

- 7) Any depreciation will be computed, charged, and recorded in a manner consistent with federal regulations and any requirements of the federal awarding agency.

Legal Reference: 2 C.F.R. §§200.436 & 200.439.

Conflict of Interest: No District employee, agent, or Board Member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by or with federal funds. A “conflict of interest” includes, but is not limited to, a financial or other interest in or a tangible personal benefit from federal funds that would directly or indirectly benefit either (1) the employee, agent, or board member; (2) any member of their immediate family; or their spouse or partner, or (3) an organization that employs or is about to employ those individuals. District employees, agents, and Board Members may only accept gratuities, favors, or anything of monetary value from federally funded contractors in accordance with the District’s Conflict of Interest Policy. Any District employee, agent, or Board Member who knowingly violates these terms may be subject to discipline, up to and including termination of employment and/or referral for possible criminal prosecution.

Legal Reference: 2 C.F.R. §§ 200.112 & 200.318.

Unexpected or Extraordinary Circumstances: For all federal awards, if the District does not currently have in place a sufficient policy that addresses extraordinary circumstances, such as those caused by COVID-19, the District may amend or create a policy at a later date in order to put emergency contingencies in place for federal and non-federal similarly situated employees. If the conditions exist for charges to be made to the federal grant, then charges may also be made to any non-federal sources that are used by the District in order to meet a matching requirement. The District will take other steps to comply with federal award requirements in the event of unexpected or extraordinary circumstances.

Legal Reference: 2 C.F.R. § 200, et seq.

Travel Costs: Travel costs (including transportation, lodging, subsistence, and related items) incurred by an employee who travels on official business for a federal award may only be charged to the federal award on an actual cost basis, a per diem or mileage basis, or on a combination of the two, provided the method used is applied to an entire trip and not to selected days of the trip. The District will ensure that the method used will be consistent with the method normally allowed in similar circumstances in the District’s other travel and Board Policies. Any travel costs charged directly to a federal award must be documented to justify that (1) the individual’s participation is necessary for the federal award and (2) the costs are reasonable and consistent with the District’s travel costs and expectations. All travel costs must be reasonable and not in excess of what the District typically allows for other travel. All reasonable rates and amounts will be consistent with the rates and amounts established under 5 U.S.C. 5701-11.

Legal Reference: 2 C.F.R. § 200.475

Date of Adoption: [Insert Date]

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (22-0031) in Dakota 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 10th day of September, 2025 at 7:00 o'clock, P.M., at Homer Community School Secondary Commons 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>

	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)			
FUNDS						
General	\$ 6,512,616.00	\$ 7,973,666.00	\$ 7,874,160.00	\$ 500,000.00	\$ 5,237,351.00	\$ 3,168,494.00
Depreciation	\$ 255,714.00	\$ 500,000.00	\$ 500,000.00		\$ 500,000.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -		\$ -	\$ -
Activities	\$ 202,076.00	\$ 220,000.00	\$ 220,000.00	\$ -	\$ 220,000.00	
School Nutrition	\$ 253,980.00	\$ 296,000.00	\$ 310,000.00	\$ -	\$ 310,000.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 1,008,590.00	\$ 332,538.00	\$ 596,467.00		\$ 197,232.00	\$ 403,268.00
Qualified Capital Purpose Undertaking	\$ 125,642.00	\$ 365,000.00	\$ 157,374.00	\$ -	\$ 157,374.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 8,358,618.00	\$ 9,687,204.00	\$ 9,658,001.00	\$ 500,000.00	\$ 6,621,957.00	\$ 3,571,762.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ -	\$ 3,571,762.00	\$ 3,571,762.00

Notice of Special Hearing To Set Final Tax Request

Homer Community School (22-0031) in Dakota 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 10th day of, September 2025 at 7:05 o'clock P.M., at Homer Community School Secondary Commons for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2024-2025	2025-2026	Change
	545,569,218	621,932,974	14%

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	7,973,666.00	3,152,338.00	0.577807	0.506861	7,874,160.00	3,168,494.00	0.509459	-12%	-1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0! 0	
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0! 0	
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0! 0	
Bond Fund			0.000000	0.000000			0.000000	#DIV/0! 0	
Special Building Fund	518,043.00	333,333.00	0.061098	0.053596	596,467.00	403,268.00	0.064841	6%	15%
Qualified Capital Purpose Undertaking Fund K - 12	365,000.00	115,721.37	0.021211	0.018607	157,374.00	-	0.000000	-100%	-57%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0! 0	
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0! 0	
Total	8,856,709.00	3,601,392.37	0.660116	0.579064	8,628,001.00	3,571,762.00	0.574300	-13%	-3%

2025-2026 Budget Information

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

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

County-District #: 22-0031 Class #: 3
Homer Community School
TO THE COUNTY BOARD AND COUNTY CLERK OF
Dakota County

**AMOUNT OF PERSONAL AND
REAL PROPERTY TAX REQUIRED FOR:**

	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 3,168,494.00	\$ 3,168,494.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -	\$ -	\$ -
Special Building Fund	\$ -	\$ 403,268.00	\$ 403,268.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 3,571,762.00	\$ 3,571,762.00

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

\$ 522,854.66	Principal
\$ 42,212.06	Interest
\$ 565,066.72	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

Principal and Interest on Bonds	All Other Purposes	TOTAL
\$ -	\$ 3,168,494.00	\$ 3,168,494.00
\$ -	\$ -	\$ -
\$ -	\$ 403,268.00	\$ 403,268.00
\$ -	\$ -	\$ -
\$ -	\$ 3,571,762.00	\$ 3,571,762.00
Total Certified Valuation (All Counties)		\$ 621,932,974

(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

Submission Information

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

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

County-District # 22-0031
 Homer Community School

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)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	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	2,189,164.00	5,237,351.00	3,136,809.00	8,374,160.00	500,000.00	7,374,160.00	7,874,160.00	500,000.00	8,374,160.00
Depreciation	297,812.00	500,000.00		500,000.00			500,000.00		500,000.00
Employee Benefit	-	-		-			-		-
Contingency	-	-		-			-		-
Activities	117,747.00	220,000.00		220,000.00			220,000.00		220,000.00
School Nutrition	6,868.00	310,000.00		310,000.00			310,000.00		310,000.00
Bond	-	-		-			-		-
Special Building	174,682.00	197,232.00	399,235.00	596,467.00			596,467.00		596,467.00
Qualified Capital Purpose Undertaking	156,124.00	157,374.00	-	157,374.00			157,374.00		157,374.00
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
TOTAL ALL FUNDS	2,942,397.00	6,621,957.00	3,536,044.00	10,158,001.00	500,000.00	7,374,160.00	9,658,001.00	500,000.00	10,158,001.00

PERSONAL AND REAL PROPERTY TAX RECAP

PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	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)	31,685.00	-	4,033.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,168,494.00	-	403,268.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 2,189,637.00	\$ 205,500.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
487,500.00	-	30,000.00	200.00

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	1,581,117.00	7,042,015.00	3,120,815.00	10,162,830.00	500,000.00	7,473,666.00	7,973,666.00	2,189,164.00
Depreciation	382,542.00	797,812.00		797,812.00			500,000.00	297,812.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	64,899.00	337,747.00		337,747.00			220,000.00	117,747.00
School Nutrition	111,278.00	302,868.00		302,868.00			296,000.00	6,868.00
Bond	-	-	-	-			-	-
Special Building	53,953.00	177,220.00	330,000.00	507,220.00			332,538.00	174,682.00
Qualified Capital Purpose Undertaking	334,790.00	406,560.00	114,564.00	521,124.00			365,000.00	156,124.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	2,528,579.00	9,064,222.00	3,565,379.00	12,629,601.00	500,000.00	7,473,666.00	9,687,204.00	2,942,397.00

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.

MOTOR VEHICLE TAXES
\$ 205,500.00

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	2,036,383.00	5,542,586.00	2,551,147.00	8,093,733.00	619,920.00	5,892,696.00	6,512,616.00	1,581,117.00
Depreciation	626,155.00	638,256.00		638,256.00			255,714.00	382,542.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	69,195.00	266,975.00		266,975.00			202,076.00	64,899.00
School Lunch	122,038.00	365,258.00		365,258.00			253,980.00	111,278.00
Bond	-	-		-			-	-
Special Building	911,535.00	949,152.00	113,391.00	1,062,543.00			1,008,590.00	53,953.00
Qualified Capital Purpose Undertaking	139,415.00	177,235.00	283,197.00	460,432.00			125,642.00	334,790.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	\$ 3,904,721.00	7,939,462.00	2,947,735.00	10,887,197.00	619,920.00	5,892,696.00	8,358,618.00	2,528,579.00

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.

MOTOR VEHICLE TAXES
\$ 209,113.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME **Homer Community School**
ADDRESS **212 S. 3rd St.**
CITY & ZIP CODE **Homer, NE 68030**
TELEPHONE **(402) 698-2377**
WEBSITE **www.homerknights.org**

BOARD CHAIRPERSON

NAME Paul Tighe

TITLE /FIRM NAME Chairperson

TELEPHONE 402-698-2174

EMAIL ADDRESS paultighe@homerknights.org

CLERK/TREASURER/SUPERINTENDENT/OTHER

Joseph Lefdal

Superintendent

402-698-2377

joylefdal@homerknights.org

PREPARER

Joseph Lefdal

Superintendent

402-698-2377

joylefdal@homerknights.org

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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 3,485,671.00
(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

$$\frac{2,568,436.00}{545,569,218.00} \div \frac{\text{Prior Year Total Real Property Valuation per Assessor}}{\text{2025 Real Growth Value per Assessor}} = 0.47 \% \text{ (3)}$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3)

2.47 % (4)

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)

\$ 86,096.07 (5)

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)

\$ 3,571,767.07 (6)

(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) \$ 3,571,762.00

(Total Personal and Real Property Tax Required for All Other Purposes 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 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 #

22-0031

Homer Community School

Line No.	2025-2026 Amount Budgeted To Spend
1	
2	
3	
4	
5	
6	
7	
8	
9	\$ -
10	
11	
12	
13	
14	
15	
16	
17	\$ -
18	
19	\$ 17,248.00
20	
21	
22	\$ 17,248.00

**Homier Community School
Schedule B - Levies**

Levy Limit Compliance

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)	Customer Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,168,494.00		403,288.00	
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)	3,168,494.00		403,288.00	
14	Assessed Valuation	621,932,974	621,932,974	621,932,974	621,932,974
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.509459	0.000000	0.064841	0.000000
16	Total Levy for Compliance	0.574300			

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	\$ 3,168,494.00	\$ 621,932,974	0.509459
Special Building Fund	\$ 403,288.00	\$ 621,932,974	0.064841
Bond Fund	\$ -	\$ 621,932,974	0.000000
Bond Fund	\$ -	\$ 621,932,974	0.000000
Bond Fund	\$ -	\$ 621,932,974	0.000000
Bond Fund	\$ -	\$ 621,932,974	0.000000
OCPUF Fund	\$ -	\$ 621,932,974	0.000000
OCPUF Fund	\$ -	\$ 621,932,974	0.000000
OCPUF Fund	\$ -	\$ 621,932,974	0.000000
Total	\$ 3,571,782.00	\$ 621,932,974	0.574300

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Joseph Lefdal

Notice is hereby given that Homer Community School has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting held on April 14th, 2025 at 7pm in the Library at Homer Community School in Homer, Nebraska.

After the 2025/26 school year, how many years remain on the contract: 1
 (Column F must be completed if additional years remain on contract.)

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	\$ 172,983.44		\$ 172,983.44
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)	\$ 10,357.20		\$ 10,357.20
• Cafeteria Plan Stipend			\$ -
• 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	\$ 27,016.57		\$ 27,016.57
• IRS value of housing allowance			\$ -
• IRS value of vehicle allowance			\$ -
• Additional leave days			\$ -
• Annuities			\$ -
• Service credit purchase			\$ -
• Association / Membership dues	\$ 500.00		\$ 500.00
• Cell Phone/Internet reimbursement	\$ 1,200.00		\$ 1,200.00
• Relocation reimbursement			\$ -
• Travel allowance/reimbursement			\$ -
• Mileage Allowance			\$ -
• Educational tuition assistance			\$ -
• All other benefit costs not mentioned above			\$ -
Totals:	\$ 212,057.21	\$ -	\$ 212,057.21

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025
[certification required on or before August 20th of each year]

THURSTON COUNTY CLERK
 PO BOX 159
 PENDER, NE 68047

TAXABLE VALUE LOCATED IN THE COUNTY OF THURSTON

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage *
HOMER 31	3	22-0031		3,520,326	75,426	3,087,429	2.44

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-3147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

* Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I, THURSTON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-209.

[Signature of County Assessor] _____ 8-25-25 (date)

CC: County Clerk THURSTON County
 CC: County Clerk where school district is headquartered, if different county, DAKOTA County

- Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. LAWS 2023 LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{certification required on or before August 20th of each year}

SUPERINTENDENT
HOMER COMMUNITY SCHOOL
TO: PO BOX #340
HOMER NE 68030-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ²
HOMER 31 SCHOOL	3	22-0031		618,412,648	2,493,010	542,481,789	0.46

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

² Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I **CHRISTY ABTS** DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Christy Abts _____ 8/12/2025
(signature of county assessor) (date)

CC: County Clerk DAKOTA County
 CC: County Clerk where school district is headquartered, if different county, DAKOTA County

- **Reminders to School District:** 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

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

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

County-District #: 22-0031 Class #: 3
Homer Community School
TO THE COUNTY BOARD AND COUNTY CLERK OF
Dakota County

**AMOUNT OF PERSONAL AND
REAL PROPERTY TAX REQUIRED FOR:**

	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	\$ -	\$ 3,168,494.00	\$ 3,168,494.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ -	\$ -	\$ -
Special Building Fund	\$ -	\$ 403,268.00	\$ 403,268.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ -	\$ 3,571,762.00	\$ 3,571,762.00

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

\$ 522,854.66	Principal
\$ 42,212.06	Interest
\$ 565,066.72	Total Outstanding Bonded Indebtedness

County Clerk's Use Only

Principal and Interest on Bonds	All Other Purposes	TOTAL
\$ -	\$ 3,168,494.00	\$ 3,168,494.00
\$ -	\$ -	\$ -
\$ -	\$ 403,268.00	\$ 403,268.00
\$ -	\$ -	\$ -
\$ -	\$ 3,571,762.00	\$ 3,571,762.00
Total Certified Valuation (All Counties)		\$ 621,932,974

(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

Submission Information

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

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

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)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	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	2,189,164.00	5,237,351.00	3,136,809.00	8,374,160.00	500,000.00	7,374,160.00	7,874,160.00	500,000.00	8,374,160.00
Depreciation	297,812.00	500,000.00		500,000.00			500,000.00		500,000.00
Employee Benefit	-	-		-			-		-
Contingency	-	-		-			-		-
Activities	117,747.00	220,000.00		220,000.00			220,000.00		220,000.00
School Nutrition	6,868.00	310,000.00		310,000.00			310,000.00		310,000.00
Bond	-	-		-			-		-
Special Building	174,682.00	197,232.00	399,235.00	596,467.00			596,467.00		596,467.00
Qualified Capital Purpose Undertaking	156,124.00	157,374.00	-	157,374.00			157,374.00		157,374.00
Cooperative	-	-		-			-		-
Student Fee	-	-		-			-		-
TOTAL ALL FUNDS	2,942,397.00	6,621,957.00	3,536,044.00	10,158,001.00	500,000.00	7,374,160.00	9,658,001.00	500,000.00	10,158,001.00

PERSONAL AND REAL PROPERTY TAX RECAP

PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	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)	31,685.00	-	4,033.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,168,494.00	-	403,268.00	-

CERTIFIED STATE AID	2,189,637.00	MOTOR VEHICLE TAXES	205,500.00
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COUNTY TREASURER'S BALANCE, 9-1-2025			
487,500.00	-	30,000.00	200.00

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	1,581,117.00	7,042,015.00	3,120,815.00	10,162,830.00	500,000.00	7,473,666.00	7,973,666.00	2,189,164.00
Depreciation	382,542.00	797,812.00		797,812.00			500,000.00	297,812.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	64,899.00	337,747.00		337,747.00			220,000.00	117,747.00
School Nutrition	111,278.00	302,868.00		302,868.00			296,000.00	6,868.00
Bond	-	-	-	-			-	-
Special Building	53,953.00	177,220.00	330,000.00	507,220.00			332,538.00	174,682.00
Qualified Capital Purpose Undertaking	334,790.00	406,560.00	114,564.00	521,124.00			365,000.00	156,124.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	2,528,579.00	9,064,222.00	3,565,379.00	12,629,601.00	500,000.00	7,473,666.00	9,687,204.00	2,942,397.00

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.

MOTOR VEHICLE TAXES
\$ 205,500.00

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	2,036,383.00	5,542,586.00	2,551,147.00	8,093,733.00	619,920.00	5,892,696.00	6,512,616.00	1,581,117.00
Depreciation	626,155.00	638,256.00		638,256.00			255,714.00	382,542.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	69,195.00	266,975.00		266,975.00			202,076.00	64,899.00
School Lunch	122,038.00	365,258.00		365,258.00			253,980.00	111,278.00
Bond	-	-		-			-	-
Special Building	911,535.00	949,152.00	113,391.00	1,062,543.00			1,008,590.00	53,953.00
Qualified Capital Purpose Undertaking	139,415.00	177,235.00	283,197.00	460,432.00			125,642.00	334,790.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
TOTAL ALL FUNDS	\$ 3,904,721.00	7,939,462.00	2,947,735.00	10,887,197.00	619,920.00	5,892,696.00	8,358,618.00	2,528,579.00

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.

MOTOR VEHICLE TAXES
\$ 209,113.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME Homer Community School
ADDRESS 212 S. 3rd St.
CITY & ZIP CODE Homer, NE 68030
TELEPHONE (402) 698-2377
WEBSITE www.homerknights.org

BOARD CHAIRPERSON

NAME Paul Tighe

TITLE /FIRM NAME Chairperson

TELEPHONE 402-698-2174

EMAIL ADDRESS paultighe@homerknights.org

CLERK/TREASURER/SUPERINTENDENT/OTHER

Joseph Lefdal

Superintendent

402-698-2377

joeylefdal@homerknights.org

PREPARER

Joseph Lefdal

Superintendent

402-698-2377

joeylefdal@homerknights.org

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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 3,485,671.00
 (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

$$\frac{2,568,436.00}{545,569,218.00} \div \frac{\text{Prior Year Total Real Property Valuation per Assessor}}{\text{2025 Real Growth Value per Assessor}} = 0.47 \% \text{ (3)}$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3)

2.47 % (4)

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)

\$ 86,096.07 (5)

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)

\$ 3,571,767.07 (6)

(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) \$ 3,571,762.00

(Total Personal and Real Property Tax Required for All Other Purposes 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 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 #

22-0031

Homer Community School

Line No.	2025-2026 Amount Budgeted To Spend
1	
2	
3	
4	
5	
6	
7	
8	
9	\$ -
10	
11	
12	
13	
14	
15	
16	
17	\$ -
18	
19	\$ 17,248.00
20	
21	
22	\$ 17,248.00

**Homier Community School
Schedule B - Levies**

Levy Limit Compliance

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)	Customer Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,168,494.00		403,288.00	
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)	3,168,494.00		403,288.00	
14	Assessed Valuation	621,932,974	621,932,974	621,932,974	621,932,974
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.509459	0.000000	0.064841	0.000000
16	Total Levy for Compliance	0.574300			

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	\$ 3,168,494.00	\$ 621,932,974	0.509459
Special Building Fund	\$ 403,288.00	\$ 621,932,974	0.064841
Bond Fund	\$ -	\$ 621,932,974	0.000000
Bond Fund	\$ -	\$ 621,932,974	0.000000
Bond Fund	\$ -	\$ 621,932,974	0.000000
Bond Fund	\$ -	\$ 621,932,974	0.000000
OCPUF Fund	\$ -	\$ 621,932,974	0.000000
OCPUF Fund	\$ -	\$ 621,932,974	0.000000
OCPUF Fund	\$ -	\$ 621,932,974	0.000000
Total	\$ 3,571,782.00	\$ 621,932,974	0.574300

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Joseph Lefdal

Notice is hereby given that Homer Community School has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting held on April 14th, 2025 at 7pm in the Library at Homer Community School in Homer, Nebraska.

After the 2025/26 school year, how many years remain on the contract: 1
 (Column F must be completed if additional years remain on contract.)

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	\$ 172,983.44		\$ 172,983.44
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)	\$ 10,357.20		\$ 10,357.20
• Cafeteria Plan Stipend			\$ -
• 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	\$ 27,016.57		\$ 27,016.57
• IRS value of housing allowance			\$ -
• IRS value of vehicle allowance			\$ -
• Additional leave days			\$ -
• Annuities			\$ -
• Service credit purchase			\$ -
• Association / Membership dues	\$ 500.00		\$ 500.00
• Cell Phone/Internet reimbursement	\$ 1,200.00		\$ 1,200.00
• Relocation reimbursement			\$ -
• Travel allowance/reimbursement			\$ -
• Mileage Allowance			\$ -
• Educational tuition assistance			\$ -
• All other benefit costs not mentioned above			\$ -
Totals:	\$ 212,057.21	\$ -	\$ 212,057.21

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (22-0031) in Dakota 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 10th day of September, 2025 at 7:00 o'clock, P.M., at Homer Community School Secondary Commons 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	\$ 6,512,616.00	\$ 7,973,666.00	\$ 7,874,160.00	\$ 500,000.00	\$ 5,237,351.00	\$ 3,168,494.00
Depreciation	\$ 255,714.00	\$ 500,000.00	\$ 500,000.00		\$ 500,000.00	
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency	\$ -	\$ -	\$ -		\$ -	\$ -
Activities	\$ 202,076.00	\$ 220,000.00	\$ 220,000.00	\$ -	\$ 220,000.00	
School Nutrition	\$ 253,980.00	\$ 296,000.00	\$ 310,000.00	\$ -	\$ 310,000.00	
Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Building	\$ 1,008,590.00	\$ 332,538.00	\$ 596,467.00		\$ 197,232.00	\$ 403,268.00
Qualified Capital Purpose Undertaking	\$ 125,642.00	\$ 365,000.00	\$ 157,374.00	\$ -	\$ 157,374.00	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 8,358,618.00	\$ 9,687,204.00	\$ 9,658,001.00	\$ 500,000.00	\$ 6,621,957.00	\$ 3,571,762.00

Bond Purposes		Non-Bond Purposes		Total
Breakdown of Property Tax	\$ -	\$ 3,571,762.00	\$ 3,571,762.00	\$ 3,571,762.00

Notice of Special Hearing To Set Final Tax Request

Homer Community School (22-0031) in Dakota 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 10th day of, September 2025 at 7:05 o'clock P.M., at Homer Community School Secondary Commons for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

Property Valuations	2024-2025	2025-2026	Change
	545,569,218	621,932,974	14%

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	7,973,666.00	3,152,338.00	0.577807	0.506861	7,874,160.00	3,168,494.00	0.509459	-12%	-1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	
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	518,043.00	333,333.00	0.061098	0.053596	596,467.00	403,268.00	0.064841	6%	15%
Qualified Capital Purpose Undertaking Fund K - 12	365,000.00	115,721.37	0.021211	0.018607	157,374.00	-	0.000000	-100%	-57%
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	8,856,709.00	3,601,392.37	0.660116	0.579064	8,628,001.00	3,571,762.00	0.574300	-13%	-3%

2025-2026 Budget Information

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025
[certification required on or before August 20th of each year]

THURSTON COUNTY CLERK
 PO BOX 159
 PENDER, NE 68047

TAXABLE VALUE LOCATED IN THE COUNTY OF THURSTON

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage *
HOMER 31	3	22-0031		3,520,326	75,426	3,087,429	2.44

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-3147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

* Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I, THURSTON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-209.

[Signature of County Assessor] _____ 8-25-25 _____
(date)

CC: County Clerk THURSTON County
 CC: County Clerk where school district is headquartered, if different county, DAKOTA County

- Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. LAWS 2023 LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{certification required on or before August 20th of each year}

SUPERINTENDENT
HOMER COMMUNITY SCHOOL
TO: PO BOX #340
HOMER NE 68030-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ²
HOMER 31 SCHOOL	3	22-0031		618,412,648	2,493,010	542,481,789	0.46

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

² Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I **CHRISTY ABTS** DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Christy Abts _____ 8/12/2025
 (signature of county assessor) (date)

CC: County Clerk DAKOTA County
 CC: County Clerk where school district is headquartered, if different county, DAKOTA County

- **Reminders to School District:** 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)