2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 220031 **Class #: 3**

Homer Community School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Dakota County

This budget is for the Period SEPTEMBER 1, 2024 through AUGUST 31, 2025

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

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,152,338.00	$ 3,152,338.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 333,333.00	$ 333,333.00
Qualified Capital Purpose Undertaking Fund	$ 115,721.37	$ -	$ 115,721.37
Total All Funds	$ 115,721.37	$ 3,485,671.00	$ 3,601,392.37

Outstanding Bonded Indebtedness as of September 1, 2024
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 617,901.10	Principal
$ 60,178.96	Interest
$ 678,080.06	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 545,569,218

*(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, 2023 through June 30, 2024?

[x] YES [ ] NO

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

County Clerk's Use Only

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, 2023 through June 30, 2024?

[ ] YES [x] 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 [x] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2024

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 220031
Homer Community School

2024-2025 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	2,289,567.00	5,352,851.00	3,120,815.00	8,473,666.00	500,000.00	7,473,666.00	7,973,666.00	500,000.00	8,473,666.00
Depreciation	324,799.35	500,000.00		500,000.00			500,000.00		500,000.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	51,329.00	220,000.00		220,000.00			220,000.00	-	220,000.00
School Nutrition	107,492.00	296,000.00		296,000.00			296,000.00	-	296,000.00
Bond	-	-	-	-			-	-	-
Special Building	143,243.00	188,043.00	330,000.00	518,043.00			518,043.00		518,043.00
Qualified Capital Purpose Undertaking	249,195.63	250,435.63	114,564.37	365,000.00			365,000.00	-	365,000.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,165,625.98	6,807,329.63	3,565,379.37	10,372,709.00	500,000.00	7,473,666.00	9,872,709.00	500,000.00	10,372,709.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	3,120,815.00	-	330,000.00	114,564.37
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	31,523.00	-	3,333.00	1,157.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,152,338.00	-	333,333.00	115,721.37

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 2,008,934.00	$ 205,500.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
570,000.00	-	62,450.00	250.00

County-District # 220031

Homer Community School

2023-2024 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	2,036,382.00	7,436,409.00	2,903,840.00	10,340,249.00	800,000.00	7,250,682.00	8,050,682.00	2,289,567.00
Depreciation	626,156.00	958,173.35		958,173.35			633,374.00	324,799.35
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	69,195.00	256,329.00		256,329.00			205,000.00	51,329.00
School Nutrition	122,038.00	362,492.00		362,492.00			255,000.00	107,492.00
Bond	-	-	-	-			-	-
Special Building	232,924.00	815,630.00	335,258.00	1,150,888.00			1,007,645.00	143,243.00
Qualified Capital Purpose Undertaking	818,025.00	938,694.63	113,014.00	1,051,708.63			802,513.00	249,195.63
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,904,720.00	10,767,727.98	3,352,112.00	14,119,839.98	800,000.00	7,250,682.00	10,954,214.00	3,165,625.98

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

County-District # 220031

Homer Community School

2022-2023 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	2,814,435.00	6,116,987.00	2,488,691.00	8,605,678.00	669,555.00	5,899,741.00	6,569,296.00	2,036,382.00
Depreciation	300,474.00	713,480.00		713,480.00			87,324.00	626,156.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	94,532.00	269,234.00		269,234.00			200,039.00	69,195.00
School Lunch	120,387.00	406,591.00		406,591.00			284,553.00	122,038.00
Bond	-	-	-	-			-	-
Special Building	3,427,864.00	3,859,984.00	302,849.00	4,162,833.00			3,929,909.00	232,924.00
Qualified Capital Purpose Undertaking	710,000.00	724,334.00	114,192.00	838,526.00			20,501.00	818,025.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 7,467,692.00	12,090,610.00	2,905,732.00	14,996,342.00	669,555.00	5,899,741.00	11,091,622.00	3,904,720.00

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	
$	206,814.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Homer Community School**
ADDRESS	**P.O. Box 340**
CITY & ZIP CODE	**Homer, NE 68030**
TELEPHONE	**402-698-2377**
WEBSITE	**homerknights.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Paul Tighe	Joseph Lefdal	Joseph Lefdal
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-689-2174	402-698-2377	402-698-2377
EMAIL ADDRESS	paultighe@homerknights.org	joeylefdal@homerknights.org	joeylefdal@homerknights.org

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

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

Homer Community School

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,272,958.00
*(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

20,384,616.00	/	452,607,989.00	=	4.50 % (3)
2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 6.50 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 212,742.27

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,485,700.27**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 3,485,671.00
(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 # 220031

Homer Community School

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 122,366.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 122,366.00

Homer 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)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,152,338.00	-	333,333.00	115,721.37
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		115,721.37
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	115,721.37
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,152,338.00	-	333,333.00	-
14	Assessed Valuation	545,569,218	545,569,218	545,569,218	545,569,218
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.577807	0.000000	0.061098	0.000000
16	Total Levy for Compliance	0.638905			

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 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

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	$ 3,152,338.00	$ 545,569,218	0.577807
Special Building Fund	$ 333,333.00	$ 545,569,218	0.061098
Bond Fund	$ -	$ 545,569,218	0.000000
Bond Fund	$ -	$ 545,569,218	0.000000
Bond Fund	$ -	$ 545,569,218	0.000000
QCPUF Fund	$ 115,721.37	$ 545,569,218	0.021211
QCPUF Fund	$ -	$ 545,569,218	0.000000
	$ -	$ 545,569,218	0.000000
	$ -	$ 545,569,218	0.000000
	$ -	$ 545,569,218	0.000000
	$ -	$ 545,569,218	0.000000
	$ -	$ 545,569,218	0.000000
	$ -	$ 545,569,218	0.000000
Total	$ 3,601,392.37		$ 0.660116

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 March 11th, 2024 at 7:00pm at the School Library in Homer, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	**1**

The estimated costs to the district for the 2024/25 year and future years are listed below:

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 192,500.00	$ 192,500.00	**$ 385,000.00**
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)*			$ -
• *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*			$ -
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 500.00	$ 500.00	$ 1,000.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00	$ 1,200.00	$ 2,400.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 194,200.00**	**$ 194,200.00**	**$ 388,400.00**

Schedule D

COUNTY OF DAKOTA

STATE OF NEBRASKA

Michael Carnes, being first duly sworn deposes and says that he is the publisher of the Dakota County Star, a weekly newspaper, printed and published at South Sioux City, Nebraska, and of general circulation in said county. That said newspaper is a legal newspaper under the statutes of the State of Nebraska, in that said newspaper is printed in the English language, has a bonafide circulation of at least 300 copies weekly, has been published within the County of Dakota for 52 successive weeks prior to the publication of the annexed notice and is printed while in an office maintained at South Sioux City, in Dakota County, Nebraska; that the annexed Advertisement or Notice was published in said newspaper .....1..... consecutive weeks, the first publication being on the ....12.. day of September ..... and the last publication being on the .....day of .....

.....
Publisher

Subscribed and sworn to before me this ...12.... day of September..... A.D., ..2024...

.....
Notary Public

My Commission expires..11-17-24..

Publication Fees	$....10.74....
Notary Fees	$.....
Total Fees	$.....

GENERAL NOTARY - State of Nebraska
JENNIFER J. TYRRELL
My Comm. Exp. November 17, 2024

Legal Notice

NOTICE OF MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL

NOTICE IS HEREBY GIVEN, the **Board of Education of the Homer Community School will meet for regular session on Monday, September 16, 2024 at 7 p.m.** in the Library at the Homer Community School, Homer, Nebraska. An agenda for the meeting and public hearings, which shall be kept continually current, is readily available for public inspection at the Superintendent's office during normal business hours; however, the agenda may be modified at such meeting.

Amy M Brand
School Secretary

Publish in the Dakota County Star Thursday, September 12, 2024. - ZNEZ

COUNTY OF DAKOTA

STATE OF NEBRASKA

Michael Carnes, being first duly sworn deposes and says that he is the publisher of the Dakota County Star, a weekly newspaper, printed and published at South Sioux City, Nebraska, and of general circulation in said county. That said newspaper is a legal newspaper under the statutes of the State of Nebraska, in that said newspaper is printed in the English language, has a bonafide circulation of at least 300 copies weekly, has been published within the County of Dakota for 52 successive weeks prior to the publication of the annexed notice and is printed while in an office maintained at South Sioux City, in Dakota County, Nebraska; that the annexed Advertisement or Notice was published in said newspaper ..... consecutive weeks, the first publication being on the ..... day of ..... and the last publication being on the ..... day of ....., ...

.....
Publisher

Subscribed and sworn to before me this ..... day of ..... A.D., ...

.....
Notary Public

My Commission expires.....

Publication Fees $.....

Notary Fees $.....

Total Fees $.....

GENERAL NOTARY - State of Nebraska
JENNIFER J. TYRRELL
My Comm. Exp. November 17, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (220031) 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 16th day of September, 2024 at 7:00 o'clock, PM, at the Homer School Library 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 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 6,569,296.00	$ 8,050,682.00	$ 7,973,666.00	$ 500,000.00	$ 5,352,851.00	$ 3,152,338.00
Depreciation	$ 87,324.00	$ 633,374.00	$ 500,000.00		$ 500,000.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 200,039.00	$ 205,000.00	$ 220,000.00	$ -	$ 220,000.00	
School Nutrition	$ 284,553.00	$ 255,000.00	$ 296,000.00	$ -	$ 296,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 3,929,909.00	$ 1,007,645.00	$ 518,043.00		$ 188,043.00	$ 333,333.00
Qualified Capital Purpose Undertaking	$ 20,501.00	$ 802,513.00	$ 365,000.00	$ -	$ 250,435.63	$ 115,721.37
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 11,091,622.00	$ 10,954,214.00	$ 9,872,709.00	$ 500,000.00	$ 6,807,329.63	$ 3,601,392.37

Breakdown of Property Tax	Bond Purposes	Non-Bond Purposes	Total
	$ 115,721.37	$ 3,485,671.00	$ 3,601,392.37

Notice of Special Hearing To Set Final Tax Request

Homer Community School (220031) 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 16th day of September 2024 at 7:05 o'clock P.M. at Homer Community School Library, 212 South 3rd St., Homer, NE 68030 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	481,142,617	545,569,216	13%

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
	2023-2024 Budget Information				*2024-2025 Budget Information*				
General Fund	8,050,682.00	2,839,172.00	0.609626	0.537635	7,973,666.00	3,152,338.00	0.577807	-5%	-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	1,007,645.00	338,644.00	0.070383	0.062072	518,043.00	333,333.00	0.061098	-13%	-49%
Qualified Capital Purpose Undertaking Fund K - 12	802,513.00	114,156.00	0.023726	0.020924	365,000.00	115,721.37	0.021211	-11%	-55%
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	9,860,840.00	3,291,972.00	0.703735	0.620631	8,856,709.00	3,601,392.37	0.660116	-6%	-10%

Publish in the Dakota County Star Thursday, September 12, 2024 - ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (220031) 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 16th day of September, 2024 at 7:00 o'clock, PM, at the Homer School Library 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 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 6,569,296.00	$ 8,050,682.00	$ 7,973,666.00	$ 500,000.00	$ 5,352,851.00	$ 3,152,338.00
Depreciation	$ 87,324.00	$ 633,374.00	$ 500,000.00		$ 500,000.00	
Employee Benefit	$ -	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 200,039.00	$ 205,000.00	$ 220,000.00	$ -	$ 220,000.00	
School Nutrition	$ 284,553.00	$ 255,000.00	$ 296,000.00	$ -	$ 296,000.00	
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 3,929,909.00	$ 1,007,645.00	$ 518,043.00		$ 188,043.00	$ 333,333.00
Qualified Capital Purpose Undertaking	$ 20,501.00	$ 802,513.00	$ 365,000.00	$ -	$ 250,435.63	$ 115,721.37
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 11,091,622.00	$ 10,954,214.00	$ 9,872,709.00	$ 500,000.00	$ 6,807,329.63	$ 3,601,392.37

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 115,721.37	$ 3,485,671.00	$ 3,601,392.37

Notice of Special Hearing To Set Final Tax Request

Homer Community School (220031) 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 16th day of, September 2024 at 7:05 o'clock P.M., at Homer Community School Library, 212 South 3rd St., Homer, NE 68030 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	481,142,817	545,569,218	13%

	2023-2024 Budget Information				***2024-2025 Budget Information***				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,050,682.00	2,933,172.00	0.609626	0.537635	7,973,666.00	3,152,338.00	0.577807	-5%	-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	1,007,645.00	338,644.00	0.070383	0.062072	518,043.00	333,333.00	0.061098	-13%	-49%
Qualified Capital Purpose Undertaking Fund K - 12	802,513.00	114,156.00	0.023726	0.020924	365,000.00	115,721.37	0.021211	-11%	-55%
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	9,860,840.00	3,385,972.00	0.703735	0.620631	8,856,709.00	3,601,392.37	0.660116	-6%	-10%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 1-2024-25

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Homer Community School passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Homer Community School resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$	3,152,338.00
Bond Fund:	$	-
Special Building Fund:	$	333,333.00
Qualified Capital Purpose Undertaking Fund:	$	115,721.37

2. The total assessed value of property differs from last year's total assessed value by 13.39 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.620631 per $100 of assessed value.

4. Homer Community School proposes to adopt a property tax request that will cause its tax rate to be 0.660116 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Homer Community School will increase (or decrease) last year's budget by -10.18 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Kirkholm, seconded by Hall to adopt Resolution #1-2024-25

Voting yes were:	Voting no were:
Paul Tighe	
Byron Hall	
Tyler Kirkholm	
Ryan Harris	
Dr. Kristina Nelsen	

Dated this 16th day of September, 2024

MINUTES OF REGULAR MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Monday, September 16, 2024

A meeting of the Board of Education of Homer Community School was convened in open and public session on Monday, September 16, 2024 at 7:00 PM in the Library at Homer Community School, Homer, Nebraska. The following board members were present or absent:

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

Administration present: Superintendent Dr. Joseph Lefdal, Principal Abbie Uhl, Principal Tom Coviello, 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.2024-25 Budget Hearing

II.Call Hearing to Order

III.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.

III.A.Public Comment
There was none.

III.B.Discussion

IV.Adjourn Budget Hearing
Motion was made by Dr. Kristina Nelsen and seconded by Byron Hall to adjurn. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

V.2024-25 Levy Setting Hearing

VI.Call Hearing to Order

VII.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.

VII.A.Public Comment
There was none.

VII.B.Discussion

VIII.Adjourn Levy Setting Hearing
Motion was made by Byron Hall and seconded by Dr. Kristina Nelsen to adjurn. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

IX.Open the meeting

IX.A.Call meeting to order and notice of Open Meetings Law

IX.A.i.Declaration of Open Meeting

IX.A.ii.Publication of the meeting

IX.B.District Mission Statement

X.Board Member Roll Call
Motion was made by Byron Hall and seconded by Ryan Harris to excuse member Reis. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

XI.Approval of agenda and changes to agenda
Motion was made by Dr. Kristina Nelsen and seconded by Byron Hall to approve the agenda as presented. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

XII.Approval of Consent Agenda
Motion was made by Ryan Harris and seconded by Byron Hall to approve the consent agenda. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

XII.A.Claims and Accounts

XII.B.Minutes from the August 14th Regular Board Meeting

XII.C.Minutes from the August 29th Special Meeting

XIII.Public Comment
Jeff Reed stated the Sparq Data is not showing on the public page. This will be looked into.

XIV.Informational Reports

XIV.A.Administrator Reports

Principals Uhl and Coviello discussed staff professional development and the PD schedule that is on the Staff Hub. They also discussed the participation numbers in all activities as well as an update for the beginning of the school year.

XIV.B.Superintendent Report

Dr. Lefdal reviewed Rule 10 requirements, updated the board on OCR website concerns, discussed setting a negotiations committee meeting in October, informed the board of a safety inspection on September 25th, discussed strategic planning in January or February, updated the board on enrollment numbers of 452 and enrollment resolution, discussed the State Education Conference, as well as setting the American Civics committee for October.

XV.Discussion Items

XV.A.Annual Report

Dr. Lefdal will wait to discuss until they release the 2024 data. This will be posted on our website.

XV.B.Board Goals

These will be discussed at either the October or November meeting.

XVI.Action Items

XVI.A.Consider, discuss, and take action to approve the 2024-25 Budget as advertised.

Motion was made by Byron Hall and seconded by Tyler Kirkholm to approve the 2024-25 Budget as advertised. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

XVI.B.Consider, discuss, and take action to approve the 2024-25 Levy Resolution as advertised.

Motion was made by Tyler Kirkholm and seconded by Byron Hall to approve the 2024-25 Levy Resolution as advertised. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

XVI.C.Consider, discuss, and take action to approve the amended and updated policies from NASB.

Dr. Lefdal discussed the updates that Jim Luebbe sent from NASB. These were clerical errors that needed to be fixed. No major changes were made, so the board can approve in a single meeting.

Motion was made by Dr. Kristina Nelsen and seconded by Ryan Harris to approve the amended and updated policies from NASB. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

XVII.Next Meeting

The next regular board meeting will be Wednesday, October 16th at 8:00 p.m.

XVIII.Adjournment

Motion was made by Dr. Kristina Nelsen and seconded by Byron Hall To adjourn the meetin at 7:44 p.m. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

Dated this Monday, September 16, 2024.

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 2024

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

TO: SUPERINTENDENT
HOMER COMMUNITY SCHOOL
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	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
HOMER 31 SCHOOL	3	22-0031		542,481,789	20,384,616	450,047,496	4.53

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] 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 real 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
(signature of county assessor)

8/12/24
(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 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: HOMER PUBLIC SCHOOL
SUPERINTENDENT
PO BOX 340
HOMER, NE 68030-0340

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	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
HOMER 31	3	22-0031		3,087,429	0	2,560,493	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] *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 real 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. § 13-509.

Susan Schreiber
(signature of county assessor)

8-12-24
(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 2023)

District Number: 22-0031-000
District Name: HOMER COMMUNITY SCHOOLS
District Phone: (402)698-2377

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

Checklist

2024/25 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	7,486,207
Access to Prior Year's Unused Budget Authority [Maximum Amount: $142,654]	A-355	142,654
Total Adjusted Budget Authority	A-361	7,628,861
Total Allowable Budget Authority	A-780	7,628,861

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2024/25 General Fund Budget of Disbursements & Transfers	B-100	7,973,666
2024/25 Special Grant Funds	B-110	0
2024/25 Special Education Budget of Disbursements & Transfers	B-120	500,000
2024/25 General Fund Lid Exclusions	B-130	122,366
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,351,300
2024/25 Unused Budget Authority	B-150	277,561

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority		
2023/24 Total Unused Budget Authority	B-160	1,259,251
2024/25 General Fund Expenditure Growth	B-162	142,654
Adjusted Unused Budget Authority	B-165	1,116,597
2024/25 Unused Budget Authority	B-170	277,561

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	1,394,158

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○Yes ◉No

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	3,588,150
2024/25 General Fund Necessary Cash Reserve	C-300	500,000
2024/25 Depreciation Fund Total Requirements	C-310	500,000
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,000,000

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No

Certified Assessed Valuation	B-490	545,569,218

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	3,580,340
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	404,940
Enter the amount approved by the School Board.	D-140	404940
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	3,985,280
2024/25 Property Tax Request General Fund	D-210	3,152,338
2024/25 Property Tax Request Special Building Fund	D-220	333,333
2024/25 Total Property Tax Request	D-230	3,485,671
2024/25 Unused Property Tax Request Authority	D-240	499,609
Total Property Tax Reduced as a result of Increased SPED & Foundation Aid	D-310	0

Recalculate LC-2 after making changes to individual lines *(Form not saved)* — Recalculate LC-2

Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)* — Save LC-2

Submit completed LC-2 to NDE.
You can upload your Budget Documentation on the next screen.
Mailed or emailed budgets will not be accepted by NDE. — District Approval

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)* Log Out

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Homer Community School — **Dakota**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Educational Services Unit	July 1, 2023 to June 30, 2024	Contracted Educational Services
NJUMP	July 1, 2023 to June 30, 2024	Contracted Natural Gas Supplier
First Student Inc.	July 1, 2023 to June 30, 2024	Contracted Student Transportation Services
Lunchtime Solutions Inc.	July 1, 2023 to June 30, 2024	Contracted School Nutrition Services

RESOLUTION

WHEREAS, the Nebraska Legislature enacted several measures this past legislative session, including LB 243, to adjust public school district revenue and finances; and,

WHEREAS, LB 243 generally limits a public school district's property tax request authority, subject to limited exceptions; and

WHEREAS, LB 243 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of no more than 471 students may increase its tax request by an additional seven percent above the base growth percentage; and

WHEREAS, the Homer Community School District's average daily membership is less than 471 students; and

WHEREAS, due to rising enrollment, student and staffing needs, and the need to maintain its budgetary obligations, the Board of Education of Homer Public Schools, (the "School District") hereby desires to increase its base growth percentage by an additional seven percent or other maximum amount as permitted by law; and;

WHEREAS, public notice of this possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Section 5 of 2023 Neb. Laws 243, at least seventy percent of the Board of Education of the School District affirmatively votes to increase to the School District's overall property tax request **authority** by an additional seven percent above the base growth percentage, or other maximum amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure that the School District's overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member _____ moved for their passage and adoption. Member _____ seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:

_____

_____

_____.

This Resolution shall continue until or unless modified by a vote of the majority of a quorum of the Board of Education.

DATED this 14th day of August, 2024.

HOMER COMMUNITY SCHOOL

BY: _____
President

ATTEST:

_____
Secretary