2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 32-0095 **Class #: III**

Eustis-Farnam Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Frontier County

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

Top Three School Districts for Information Submitted on this Form to be Sorted

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,787,879.00	$ 3,787,879.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 505,051.00	$ 505,051.00
Qualified Capital Purpose Undertaking Fund	$ -	$ 50,505.00	$ 50,505.00
Total All Funds	$ -	$ 4,343,435.00	$ 4,343,435.00

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

$ 1,395,000.00	Principal
$ 214,638.00	Interest
$ 1,609,638.00	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 582,075,949

*(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?

[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, 2024 through June 30, 2025?

[ ] 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 9-30-2025

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 32-0095
Eustis-Farnam Public Schools

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES	PERSONAL AND REAL PROPERTY	TOTAL RESOURCES AVAILABLE	TOTAL BUDGET OF DISBURSEMENTS	TOTAL BUDGET OF DISBURSEMENTS	TOTAL BUDGET OF DISBURSEMENTS	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8)
General	630,464.00	3,181,801.00	3,750,000.00	6,931,801.00	630,000.00	5,551,801.00	6,181,801.00	750,000.00	6,931,801.00
Depreciation	313,766.00	413,766.00		413,766.00			413,766.00		413,766.00
Employee Benefit	-	-		-			-		-
Contingency	-	-		-			-		-
Activities	70,962.00	275,000.00		275,000.00			275,000.00		275,000.00
School Nutrition	98,435.00	318,435.00		318,435.00			318,435.00		318,435.00
Bond	-	-		-			-		-
Special Building	573,825.17	773,825.17	500,000.00	1,273,825.17			1,273,825.17		1,273,825.17
Qualified Capital Purpose Undertaking	45,786.08	45,786.08	50,000.00	95,786.08			95,786.08		95,786.08
Cooperative	6,963.55	34,463.55		34,463.55			34,463.55		34,463.55
Student Fee	1,718.00	1,718.00		1,718.00			1,718.00		1,718.00
				-					-
TOTAL ALL FUNDS	1,741,919.80	5,044,794.80	4,300,000.00	9,344,794.80	630,000.00	5,551,801.00	8,594,794.80	750,000.00	9,344,794.80

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)	3,750,000.00		500,000.00	50,000.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	37,879.00	-	5,051.00	505.00
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,787,879.00	-	505,051.00	50,505.00

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 276,333.00	$ 100,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
200,000.00		50,000.00	5,000.00

County-District # 32-0095

Eustis-Farnam Public Schools

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	738,259.00	1,674,138.00	3,436,134.00	5,110,272.00	552,000.00	3,927,808.00	4,479,808.00	630,464.00
Depreciation	597,512.00	597,512.00		597,512.00			283,746.00	313,766.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	65,962.00	265,962.00		265,962.00			195,000.00	70,962.00
School Nutrition	87,635.00	197,635.00		197,635.00			99,200.00	98,435.00
Bond	-	-		-			-	-
Special Building	432,840.00	440,540.00	523,000.00	963,540.00			389,714.83	573,825.17
Qualified Capital Purpose Undertaking	1.00	1.00	45,822.96	45,823.96			37.88	45,786.08
Cooperative	4,888.00	35,281.97		35,281.97			28,318.42	6,963.55
Student Fee	1,718.00	1,718.00		1,718.00			-	1,718.00
				-				-
TOTAL ALL FUNDS	1,928,815.00	3,212,787.97	4,004,956.96	7,217,744.93	552,000.00	3,927,808.00	5,475,825.13	1,741,919.80

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

MOTOR VEHICLE TAXES	
$	155,000.00

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	952,722.00	2,458,050.00	2,701,328.00	5,159,378.00	424,087.00	3,997,032.00	4,421,119.00	738,259.00
Depreciation	582,968.00	597,530.00		597,530.00			18.00	597,512.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	60,920.00	255,762.00		255,762.00			189,800.00	65,962.00
School Lunch	67,826.00	200,463.00		200,463.00			112,828.00	87,635.00
Bond	-	-		-			-	-
Special Building	1,673,246.00	1,747,363.00	359,870.00	2,107,233.00			1,674,393.00	432,840.00
Qualified Capital Purpose Undertaking	1.00	1.00		1.00			-	1.00
Cooperative	14,175.00	24,717.00		24,717.00			19,829.00	4,888.00
Student Fee	1,718.00	1,718.00		1,718.00			-	1,718.00
				-				-
TOTAL ALL FUNDS	$ 3,353,576.00	5,285,604.00	3,061,198.00	8,346,802.00	424,087.00	3,997,032.00	6,417,987.00	1,928,815.00

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 Worksheets.

MOTOR VEHICLE TAXES	
$	126,514.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Eustis-Farnam Public Schools**
ADDRESS	**PO Box 9**
CITY & ZIP CODE	**Eustis NE 69028**
TELEPHONE	**(308) 486-3991**
WEBSITE	**www.efknights.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Alan Smith	Nick Hodge	Nick Hodge
TITLE /FIRM NAME	President	Superintendent	Superintendent
TELEPHONE	(308) 325-7223	(308) 320-0928	(308) 320-0928
EMAIL ADDRESS	alan2louis@gmail.com	nick.hodge@efknights.org	nick.hodge@efknights.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
- [X] Preparer

Eustis-Farnam Public Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 3,900,000.00
*(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

3,416,345.00	/	519,883,152.00	=	0.66 %	(3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor			

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.66 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 103,740.00

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) $ **4,003,740.00**
(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) $ 4,343,435.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

Instructions:

Lines 1-7 will automatically populate based on information entered on the "Basic Data Input" tab and other places of the budget.

If line (7) is greater than line (6), your political subdivision is required to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor 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.

See Budget Form Instruction Manual for additional requirements related to the Joint Public Hearing and Postcard requirements.

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 32-0095

Eustis-Farnam Public Schools

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	Early Childhood Grant	$ 50,082.00
16		
17	**Total Judgments** (Lines 11 through 16)	$ 50,082.00
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 49,923.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 100,005.00

Eustis-Farnam Public Schoo

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)
1	Total Personal and Real Property Taxes -Cover Page	3,787,879.00	-	505,051.00
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)	3,787,879.00	-	505,051.00
14	Assessed Valuation	582,075,949	582,075,949	582,075,949
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.650753	0.000000	0.086767
16	Total Levy for Compliance	0.746197		

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 reduc** 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 ar 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 valuatio 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 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. (Statu

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 ma 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 statu 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 volu collective bargaining agreement in force on 9/1/17

ANGES TO THIS SCHEDULE

Is

Levies Expected to be Set by County

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

Qualified Capital Purpose Undertaking Funds (Column D)
50,505.00
-
-
50,505.00
582,075,949
0.008677

Fund	Property Taxes	Valuation	Expected Levy	
General Fund	$ 3,787,879.00	$ 582,075,949	0.650753	
Special Building Fund	$ 505,051.00	$ 582,075,949	0.086767	
Bond Fund	$ -	$ 582,075,949	0.000000	
Bond Fund	$ -	$ 582,075,949	0.000000	If you have need for separate Bond I
Bond Fund	$ -	$ 582,075,949	0.000000	
QCPUF Fund	$ 50,505.00	$ 582,075,949	0.008677	
QCPUF Fund	$ -	$ 582,075,949	0.000000	If you have need for separate QCPU
	$ -	$ 582,075,949	0.000000	
	$ -	$ 582,075,949	0.000000	
	$ -	$ 582,075,949	0.000000	
	$ -	$ 582,075,949	0.000000	
	$ -	$ 582,075,949	0.000000	
	$ -	$ 582,075,949	0.000000	
Total	$ 4,343,435.00		$ 0.746197	

ANGES TO THIS SCHEDULE

Must agree to Cover

e property taxes to

ıd the certified

ın in any year if (i) the taxable valuation of the district is
principal and interest obligations for all capital purpose
ıte 79-10,110 & 79-10,110.02).

ıy be subject to petitions for the free holding of territory.

ıte. Payments cannot exceed $35,000, must be paid within

untary termination between 9/1/18 to 8/31/19 as a result of

evies, put amounts in I11 and I12

F Fund, put amount in cell I14

DO NOT ADD OR DELETE ROWS, OR MAKE ANY OTHER CH

Eustis-Farnam Public Schoo

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)
1	Total Personal and Real Property Taxes -Cover Page	3,787,879.00	-	505,051.00
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)	3,787,879.00	-	505,051.00
14	Assessed Valuation	582,075,949	582,075,949	582,075,949
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.650753	0.000000	0.086767
16	Total Levy for Compliance	0.746197		

Superintendent Pay Transparency Notice—Proposed Contract Nick Hodge

Notice is hereby given that Eustis-Farnam Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on December 9, 2024 at 7:00 PM at the Library Room in Eusits, Nebraska.

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

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	$130,677	$130,677	**$ 261,354.00**
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)*	$29,000	$29,000	$ 58,000.00
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare **if paid by the district***	$23,000	$23,000	$ 46,000.00
• *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*	$1,000	$1,000	$ 2,000.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 183,677.00**	**$ 183,677.00**	**$ 367,354.00**

Frontier County
Joint Public Hearing Report

Pursuant to Neb. Rev. Stat. § 77-1633, a joint public hearing was held on September 18, 2025 at 6:01 P.M at Frontier County Courthouse, Courtroom, Stockville, Nebraska.

Notice of the Joint Public Hearing was provided by:

1. Postcard mailed to all affected property taxpayers by the County Assessor on September 4, 2025.
2. Publication in the Valley Voice on September 11, 2025.

The following political subdivision representatives were present at the hearing and gave a brief presentation on their political subdivision's intent to increase their property tax request by more than the allowable growth percentage and the effect of such request on their budget.

Political Subdivision	Designated Representative Name	Real Growth Value	Real Growth Percentage	Tax Request increase above Allowable Growth Percentage
Medicine Valley Schools	Scott Trimble	$2,736,429	0.78%	$336,731.34
Maywood Public Schools	Mark Bejot	$5,830,575	1.43%	$506,616.60
Eustis-Farnam Public Schools	Nick Hodge	$3,416,345	0.66%	$339,695.00
Frontier County	Darla Walther	$8,722,205	0.79%	$56,354.88

Additionally, the following individuals spoke at the joint public hearing and provided their input on the proposed property tax requests.

Name	Address	Organization Represented *(if applicable)*
Allan Mortensen	Curtis, Ne	

Note: Address requirement may be waived to protect the security of the individual

__30_____ Total individuals who signed in to attend the Joint Public Hearing

After all members of the public present were given a reasonable amount of time to provide their input on the proposed property tax requests, the hearing was closed.

Signed,

Darla M Walther

Frontier County Clerk (or designee)

FRONTIER COUNTY COUNTY CLERKS OFFICIAL SEAL STOCKVILLE, NEBR.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. ___32-0095-2025/26_____

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Eustis-Farnam Public Schools 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 Eustis-Farnam Public Schools resolves that:

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

General Fund:	$	3,787,879.00
Bond Fund:	$	-
Special Building Fund:	$	505,051.00
Qualified Capital Purpose Undertaking Fund:	$	50,505.00

2. The total assessed value of property differs from last year's total assessed value by 11.96 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 0.617944 per $100 of assessed value.

4. Eustis-Farnam Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.746197 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Eustis-Farnam Public Schools will increase (decrease) last year's budget by 0 percent.

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

Motion by __**Alan Smith**__, seconded by __**Jeff Loshonkohl**_____ to adopt Resolution #__32-0095-2025/26___.

Voting yes were:	Voting no were:
Jeff Loshonkohl	
Michelle Fasse	
Nick Toberer	
Neil Jack	
Alan Smith	
Tyler Pieper	

Dated this __22nd_ day of __September__, 2025

NOTE 1: If you need separate levies for separate funds your resolution should identify the tax request by fund. #1 should be modified to identify each fund that has a tax levy

NOTE 2: This sample resolution is intended solely to assist political subdivisions. It is not a required form. Each political subdivision is responsible for ensuring the resolution is accurate and complies with all requirements set forth in the State Statutes

Notice of Special Hearing To Set Final Tax Request

Eustis-Farnam Public Schools (32-0095) in Frontier 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 22 day of, September 2025 at 7:00 o'clock P.M., at Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	519,883,152	582,075,949	12%

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025	2024-2025	2024	Property Tax Rate	2025-2026	2025-2026	Proposed	Change	Change in
General Fund	5,636,990.00	3,131,313.00	0.602311	0.537956	6,181,801.00	3,787,879.00	0.650753	8%	10%
Special Building Fund	2,376,454.00	414,076.00	0.088381	0.071138	1,273,825.17	505,051.00	0.086767	-2%	-46%
Qualified Capital Purpose Undertaking Fund K - 12	51,001.00	51,515.00	0.009909	0.008850	95,786.08	50,505.00	0.008677	-12%	88%
Total	8,064,445.00	3,596,904.00	0.756732	0.617944	7,551,412.25	4,343,435.00	0.746197	-1%	-6%

Notes:

(1) The example publications included here are solely to hear taxpayer input at the tax request hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Tax Request Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publication includes all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

(3) If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. If the tax request does not exceed the allowable growth percentage, you will continue to hold the Special Hearing to set Final Tax Reqeust as has been done in the past.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Eustis-Farnam Public Schools (32-0095) in Frontier 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 15 day of September, 2025 at 7:00 o'clock, P.M., at 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,421,119.00	$ 4,479,808.00	$ 6,181,801.00	$ 750,000.00	$ 3,181,801.00	$ 3,787,879.00
Depreciation	$ 18.00	$ 283,746.00	$ 413,766.00		$ 413,766.00	
Employee Benefit	$ -	$ -	$ -		$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 189,800.00	$ 195,000.00	$ 275,000.00		$ 275,000.00	
School Nutrition	$ 112,828.00	$ 99,200.00	$ 318,435.00		$ 318,435.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ 1,674,393.00	$ 389,714.83	$ 1,273,825.17		$ 773,825.17	$ 505,051.00
Qualified Capital Purpose Undertaking	$ -	$ 37.88	$ 95,786.08		$ 45,786.08	$ 50,505.00
Cooperative	$ 19,829.00	$ 28,318.42	$ 34,463.55		$ 34,463.55	
Student Fee	$ -	$ -	$ 1,718.00		$ 1,718.00	
TOTALS	$ 6,417,987.00	$ 5,475,825.13	$ 8,594,794.80	$ 750,000.00	$ 5,044,794.80	$ 4,343,435.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 4,343,435.00	$ 4,343,435.00

Notes:

FORM 2004

announced and

Proof of Publication

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Eustis-Farnam Public Schools (32-0095) in Frontier 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 15 day of September, 2025 at 7:00 o'clock, P.M., at 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 2023-2024 (1)	Actual/Estimated Disbursements & Transfers 2024-2025 (2)	Budgeted Disbursements & Transfers 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 4,421,119.00	$ 4,479,808.00	$ 6,181,801.00	$ 750,000.00	$ 3,181,801.00	$ 3,787,879.00
Depreciation	$ 18.00	$ 283,746.00	$ 413,766.00		$ 413,766.00	
Employee Benefit	$ -	$ -	$ -		$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 189,800.00	$ 195,000.00	$ 275,000.00		$ 275,000.00	
School Nutrition	$ 112,828.00	$ 99,200.00	$ 318,435.00		$ 318,435.00	
Bond	$ -	$ -	$ -		$ -	$ -
Special Building	$ 1,674,393.00	$ 389,714.83	$ 1,273,825.17		$ 773,825.17	$ 505,051.00
Qualified Capital Purpose Undertaking	$ -	$ 37.88	$ 95,786.08		$ 45,786.08	$ 50,505.00
Cooperative	$ 19,829.00	$ 28,318.42	$ 34,463.55		$ 34,463.55	
Student Fee	$ -	$ -	$ 1,718.00		$ 1,718.00	
TOTALS	$ 6,417,987.00	$ 5,475,825.13	$ 8,594,794.80	$ 750,000.00	$ 5,044,794.80	$ 4,343,435.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ -	$ 4,343,435.00	$ 4,343,435.00

ZNEZ

Subscribed to in my presence

and sworn to before me this

5 day of September 20 25

Amber A. Webb

Notary Public

Publication Fee $ 192.00

GENERAL NOTARY - State of Nebraska
AMBER A. WEBB
My Comm. Exp. May 9, 2028

NOTICE OF SPECIAL MEETING
BOARD OF EDUCATION SCHOOL

DISTRICT NUMBER 32-0095

OF FRONTIER COUNTY

Budget and Tax Hearing

NOTICE IS HEREBY GIVEN, that the special meeting of the Board of Education of School District Number 32-0095 of Frontier County, will be held at 7:00 pm. on September 22, 2025, at the Eustis-Farnam Public School Library at Eustis, NE, which meeting will be open to the public. An agenda for such meeting is kept continuously current, and is available for public inspection at the office of the Superintendent of Schools. A copy of the Public Meeting Act must and will be displayed in the meeting room during the meeting. The chairman will indicate the location of the posted act.

Michelle Fasse
Asst. Secretary Board of Education

FORM 2004

Proof of Publication

Notice of Special Hearing To Set Final Tax Request

Eustis-Farnam Public Schools (32-0095) in Frontier 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 22 day of, September 2025 at 7:00 o'clock P.M., at Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	519,683,152	582,076,949	12%

Fund	2024-2025 Budget Information 2024-2025	2024	Property Tax Rate	2025-2026 Budget Information 2025-2026	2025-2026	Proposed	Change	Change in
General Fund	5,636,990.00	3,131,313.00	0.602311	0.537956	6,181,801.00	3,787,879.00	0.650783	8%	10%
Special Building Fund	2,376,454.00	414,076.00	0.088381	0.071138	1,273,625.17	505,051.00	0.086767	-2%	-46%
Qualified Capital Purpose Undertaking Fund K-12	51,001.00	51,515.00	0.009909	0.008850	95,786.08	50,505.00	0.008677	-12%	88%
Total	8,064,445.00	3,596,904.00	0.756732	0.617944	7,551,412.25	4,343,435.00	0.746197	-1%	-6%

Notes:

(1) The example publications included here are solely to hear taxpayer input at the tax request hearing. No action should be taken at the hearing. Action items should be completed at a regular meeting, ensuring that all requirements of the Open Meetings Act are followed.

(2) The sample publication is intended to assist subdivisions in meeting the publication requirements related to the Tax Request Hearing. This is a sample form only - it is not a required form. Each subdivision is responsible for ensuring their publication includes all information required by the statutes. Each subdivision may need to modify the sample forms for the circumstances specific to your subdivision.

(3) If your subdivision is increasing the Property Tax request above the allowable growth percentage (2% plus real growth percentage), you are subject to the postcard notification and joint public hearing requirements of the Property Tax Request Act (§ 77-1633). You are required to attend the Joint Public Hearing outlined in § 77-1633. You are not required to hold the Special Hearing to Set the Final Tax Request as outlined in § 77-1632. You are still required to hold the Budget Hearing, regardless. If the tax request does not exceed the allowable growth percentage, you will continue to hold the Special Hearing to set Final Tax Request as has been done in the past.

ZNE

(date)

Cindy Gulick

(signature)

Subscribed to in my presence and sworn to before me this 5 day of September 2025

Amber A. Webb

Notary Public

Publication Fee $ 144.00

GENERAL NOTARY - State of Nebraska
AMBER A. WEBB
My Comm. Exp. May 9, 2028

NOTICE OF MEETING

NOTICE is hereby given, in compliance with the provisions of Section 5 of 2023 Neb. Laws 243, that the Board of Education for EUSTIS-FARNAM Public Schools will meet on the 11th day of August, 2025, at 7:00 p.m. in the Library to discuss, consider, and possibly vote to approve an increase to the school district's property tax request authority by an additional 7% (seven percent), or other maximum amount as permitted by law, above the base growth percentage.

ZNEZ

Proof of Publication

State of Nebraska }
County of FURNAS } ss.

Cody Gerlach (name), being first duly sworn, deposes and says he (he or she) is the Publisher (position) of Valley Voice (name of publication)

a weekly (weekly, daily, etc.) legal newspaper having a bona fide circulation of more than 300 copies published in Cambridge (name of town)

Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

July 24, 2025 (date)

Cody Gerlach (signature)

Subscribed to in my presence and sworn to before me this 25 day of July 2025

Amber A. Webb
Notary Public

Publication Fee $ 8.36

GENERAL NOTARY - State of Nebraska
AMBER A. WEBB
My Comm. Exp. May 9, 2028

EUSTIS-FARNAM KNIGHTS
504 N Ingalls St
PO Box 9
Eustis, NE 69028-0009
Phone: 308-486-3991
FAX: 308-486-5350

To: Nebraska Auditor of Public Accounts
Nebraska Department of Education
Frontier County Clerk
Dawson County Clerk
Lincoln County Clerk
Gosper County Clerk

From: Nick Hodge, Superintendent, Eustis-Farnam Public Schools

Date: Tuesday, September 24, 2025

Re: 2025-26 Budget Materials Submission for Eustis-Farnam Public Schools

Please find in this submission from the Eustis-Farnam Public Schools:

*Documents from the School District Budget Form:
-Interlocal Form
-Cover Page through Page 6 (School District Budget Form)
-Schedules A, B, and D of the School District Budget Form
-Property tax resolution
-Proof of Publication for Notice of Budget Hearing, special hearing to set tax asking, and notice of property tax authority hearing
-Notices of Budget Hearing
-Notice of Special Hearing to Set Final Tax Request

*Proof of Publications for:

-Notice of Budget Hearing
-Notice of Special Hearing to Set Final Tax Request
-Notice of Property Tax Authority, Board Vote to Access the Additional Property Tax Authority

*Certification(s) of Taxable Value
*Board minutes showing approval of district budget
*Board minutes showing 70% board approval to request more property taxes than the certified authority amount.
*Lid Computation Form (LC-2) submitted to the Nebraska Department of Education through the NDE Portal
*Copy of LC-2 & Special Grants Funds list (Auditor of Public Accounts/APA & County Clerks)

I would ask that you please contact me immediately if you see something amiss or there are any problems with this submission. Thank you very much for your consideration!

Respectfully,

Nick Hodge, Superintendent
Eustis-Farnam Public Schools
(308) 320-0928

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Eustis-Farnam Public Schools **Frontier**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Eustis-Farnam Public Schools and the Villag	April 1, 2004 to indefinite	Village of Eustis provides financial support to the school to help with indoor swimming pool expenses. The school's indoor pool is the only pool in town.
Eustis-Farnam Public Schools and the Village of Eustis	July 15, 2019 to indefinite	Village of Eustis may provide some financial support to the school to help with costs of the school/community wellness center.
ESU #11	2025-26 school year	SPED related services, staff development, technology related support, school nurse, specialized academic related support.
Elwood Public Schools	2025-26 school year	Coop all school athletics = Hi-Line Bulls

ACKNOWLEDGEMENT OF RECEIPT OF
NOTICE OF REGULAR MEETING

The undersigned members of the Board of Education of School District Number 95, of Frontier County, hereby acknowledge receipt of advance notice of regular meeting of said body and the agenda for such meeting held at 7:00, o'clock p.m. on August 11, 2025 at Eustis-Farnam Schools, Eustis site.

Dated this 11th day of August, 2025

Neil Gaeth

Michelle DeFazio

I certify that Al Smith was absent from the city and did not return until after the meetings and could not be notified.

Secretary Board of Education

1 of 2

FORM 2004

Proof of Publication

State of Nebraska }
} ss.
County of FURNAS }

Cody Gerlach (name), being first duly sworn, deposes and says he (he or she) is the Publisher (position) of Valley Voice (name of publication)

a weekly (weekly, daily, etc.) legal newspaper having a bona fide circulation of more than 300 copies published in Cambridge (name of town),

Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notice; that said publication is of general circulation; that attached notice was published 1 time(s) on

August 21, 2025 (dates)

Cody Gerlach (signature)

Subscribed to in my presence and sworn to before me this 21 day of August 2025

Amber A. Webb
Notary Public

Publication Fee $ 98.26

GENERAL NOTARY - State of Nebraska
AMBER A. WEBB
My Comm. Exp. May 9, 2028

6.6 A motion was made by to

MINUTES OF BOARD OF EDUCATION DIST NO. 95
Regular Board Meeting
Eustis School Site
August 11, 2025 7:00 p.m.

Members
Tyler Pieper
Jeff Loshonkohl
Michelle Fasse
Nick Toberer
Neil Jack
Members Absent
Alan Smith
Others Present
Nick Hodge, Superintendent
Dan Kennedy, Principal
Bryan Fangmeyer, AD
The Pledge of Allegiance opened the meeting.
Call Meeting To Order
Vice President, Neil Jack, called the meeting to order at 7:00 p.m. by acknowledging the Open Meeting Act poster displayed in the EF Library, and declared it a properly publicized meeting and open to the public as per notice published in the Frontier Enterprise July 24, 2025.
2. Guests None
3. Communications None
Change of Agenda None
Committee Report None
5.1 Board Committees - Some action items may require executive session.
3.1 Consent Agenda - HL Bulls coop board committee meeting on August 13, 7 p.m. in Elwood
5.2 Superintendent's Report - financial update, preliminary 2025-26 budget, personnel update, transportation update, handbooks, CIP External Visit Feb. 25 & 28
6.3 Principal's Report - Before school Open House, teacher inservice, school starts, handbooks
5.4 Activity Director's Report - Fall sports, activities updates, new football scoreboard installed.
6. Action Items - Some action items may require executive session.
6.1 Consent Agenda - Approval of agenda Minutes of July 14, 2025 Regular Meeting
Treasurer's Report
Claims
Transfers
"I move to adopt the consent agenda." May exclude items and consider them individu-

2 of 2

Treasurer's Report
Claims
Transfers
"I move to adopt the consent agenda." May exclude items and consider them individually if you want to discuss or change them.
A motion was made by Loshonkohl and seconded by Toberer to approve the consent agenda consisting of the agenda, minutes from the regular meeting on July 14, 2025, treasurer's report, claims, and transfers. Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

6.2 A motion was made by Fasse and seconded by Toberer to adopt resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7%.
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

6.3 A motion was made by Pieper and seconded by Loshonkohl approve the Staff (certified & classified) Handbook for 2025-26 school year.
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

6.4 A motion was made by Toberer and seconded by Pieper approve the Parent-Student Handbook for 2025-26 school year.
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

6.5 A motion was made by Fasse and seconded by Loshonkohl approve the (Bulls) Coach/Sponsor Handbook for 2025-26 school
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

6.6 A motion was made by Toberer and seconded by Pieper to approve the (Bulls) Student Activity Handbook for 2025-26 school year.
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

6.7 A motion was made by Fasse and seconded by Jack to approve the Chromebook Handbook for the 2025-26 school

MINUTES OF BOARD OF EDUCATION DIST NO. 95
Regular Board Meeting
Eustis School Site
August 11, 2025
7:00 p.m.

1 of 4

Members
Tyler Pieper
Jeff Loshonkohl
Michelle Fasse
Nick Toberer
Neil Jack

Members Absent
Alan Smith

Others Present
Nick Hodge, Superintendent
Dan Kennedy, Principal
Bryan Fangmeyer, AD

The *Pledge of Allegiance* opened the meeting.

Call Meeting To Order

Vice President, Neil Jack, called the meeting to order at 7:00 p.m. by acknowledging the Open Meeting Act poster displayed in the EF Library, and declared it a properly publicized meeting and open to the public as per notice published in the Frontier Enterprise July 24, 2025.

2. Guests None

3. Communications None

4. Change of Agenda None

5. Committee Report None

5.1 Board Committees – Some action items may require executive session.

3.1 Consent Agenda - HL Bulls coop board committee meeting on August 13, 7 p.m. in Elwood

5.2 Superintendent's Report - financial update, preliminary 2025-26 budget, personnel update, transportation update, handbooks, CIP External Visit Feb. 25 & 26

5.3 Principal's Report - Before school Open House, teacher inservice, school starts, handbooks

5.4 Activity Director's Report - Fall sports, activities updates, new football scoreboard installed.

6. Action Items – Some action items may require executive session.

6.1 Consent Agenda - Approval of agenda Minutes of July 14, 2025 Regular Meeting
Treasurer's Report
Claims
Transfers

"I move to adopt the consent agenda." May exclude items and consider them individually if you want to discuss or change them.

A motion was made by Loshonkohl and seconded by Toberer to approve the consent agenda consisting of the agenda, minutes from the regular meeting on July 14, 2025, treasurer's report, claims, and transfers. Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

6.2 A motion was made by Fasse and seconded by Toberer to adopt resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7%.
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

2 of 4

6.3 A motion was made by Pieper and seconded by Loshonkohl approve the Staff (certified & classified) Handbook for 2025-26 school year.
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

6.4 A motion was made by Toberer and seconded by Pieper approve the Parent-Student Handbook for 2025-26 school year.
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

6.5 A motion was made by Fasse and seconded by Loshonkohl approve the (Bulls) Coach/Sponsor Handbook for 2025-26 school year.
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

6.6 A motion was made by Toberer and seconded by Pieper to approve the (Bulls) Student Activity Handbook for 2025-26 school year.
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

6.7 A motion was made by Fasse and seconded by Jack to approve the Chromebook Handbook for the 2025-26 school year.
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

6.8 A motion was made by Fasse and seconded by Loshonkohl to approve the Emergency Operations Plan (EOP) & Crisis Plan for 2025-26 school year.
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

7. Discussion Items a. 2025-26 budget

A motion was made by Pieper and seconded by Fasse to there being no further business the meeting be adjourned.
Voting "aye", Nick Toberer, Jeff Loshonkohl, Neil Jack, Tyler

Pieper. Absent Alan Smith. Voting "nay" none. Motion carried.

8.0 Meeting adjourned at 8:43p.m.

Next meetings: Tuesday, August 26, 7 p.m....budget workshop & pay end of fiscal year bills
Monday, September 15, 7 p.m....regular September board meeting & budget hearing
Monday, September 22??? (not sure of date as county sets date)...pink postcard meeting
Tuesday, September 23??? (next day?)...meeting to approve budget & tax request resolution (need budget passed/adopted and to state/county by September 30)

~~Alan Smith~~
Vice President

Tyler Pieper
Secretary

Claims for AUGUST 11, 2025:

Vendor ID	Amount
222 Hardwa	949.16
AMPLIFY	1442.18
BOUND	355.05
BRENDA D	66.46
BaskAmy	50
Bellamy Na	22.37
Black Hill	289.97
CAMAS	410.56
CENTHEA	145.13
Consolidat	20.34
Country Pa	357.77
Credit Fro	463.54
DAWPOWER	2957.22
Dawson Pes	146.5
EMS LINQ	1316.75
ESU 11	10063.21
ESU 11	11678.5
ESU 11	25
ESU 11	1576.89
ESU 11	3049.27
ESU 11	8475.96
ESU 11	446.1
ESU 11	9948.35
ESU 11	1137.03
ESU 11	1936.03
ESU 11	1775.86

ESU 11	612
ESU 11	75
ESU 11	791.25
ESU Coordi	3880.8
ESU Coordi	3880.8
ESU Coordi	475
ESU Coordi	475
EduTyping	889.1
Eustis 66	82.59
Eustis Mec	10912.83
GoGuard	4057.2
H & J	5.99
HOMETOWN	1197.54
Ingram	157.73
Innovative	1486.26
Journey	1943.96
KSB	100
MARC	1216.8
MCI	55
Matrix	3595
NCSA	75
Power Scho	2424.79
Principal	1080.51
Principal	1080.51
RENAISSA	1729.2
SCHOMAGA	515
STATEOFNE	2641.78
Scho Spec	151.37
South	45.78
VILLAGE	691.9
VILLAGE	743.74
Vill Unif	929.12
WELLS	1224.72
WELLS	893.25
WELLS	1374.14
WELLS	3536.41
WELLSF2	1480.19
WORKWISE	549
WageWorks	140
Waypoint	10000
Waypoint	10000

Superintendent's Report

Eustis-Farnam Public Schools

Regular Meeting Board of Education, District No. 95

Monday, August 11, 2025

7:00 p.m.

Pledge of Allegiance

1. **Roll call, call the meeting to order at** 7:00

✓ **Loshonkohl** ✓ **Toberer** ✓ **Pieper**

✓ **Jack** ✓ **Fasse** **absent Smith**

2. **Guests** = none
3. **Communications** = none
4. **Change of Agenda** = none
5. **Committee Report** = none

5.1 Board Committees = HL Bulls coop board committee meeting on August 13, 7 p.m. in Elwood Nick, Michelle, Tyler

5.2 Superintendent's Report = financial update, preliminary 2025-26 budget, personnel update, transportation update, handbooks, CIP External Visit Feb. 25 & 26

5.3 Principal's Report = Before school Open House, teacher inservice, school starts, handbooks

5.4 Activity Director's Report = Fall sports, activities updates, HS football early start times New scoreboard

6. Action Items – Some action items may require executive session.

6.1 Consent Agenda

Approval of agenda

Minutes of July 14, 2025 Regular Meeting

Treasurer's Report

Claims

Transfers

"I move to adopt the consent agenda." May exclude items and consider them individually if you want to discuss or change them.

Motion to approve by Jeff, Seconded by Nick

✓ Loshonkohl ✓ Toberer ✓ Pieper

✓ Jack ✓ Fasse _absent_ Smith

6.2 Motion to consider, discuss, and take necessary action to adopt resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 7%.

RESOLUTION OF THE BOARD OF EDUCATION TO INCREASE BASE GROWTH PERCENTAGE TO DETERMINE ITS PROPERTY TAX REQUEST AUTHORITY

WHEREAS, the Board of Education ("Board") for Frontier County School District 32-0095, commonly known as Eustis-Farnam Public Schools (the "School District"), is planning the School District's annual budget for the 2025–2026 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. § 79-3403; and

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to 7%.

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2025–2026 budget in an amount of 7 %.

Said Resolution was adopted by the Board of Education by a vote of 5 to 0 on the 11th day of August, 2025.

Vice **President of the Board of Education**

ATTEST:

Secretary of the Board of Education

Motion to approve by Michelle, Seconded by Nick

✓ Loshonkohl ✓ Toberer ✓ Pieper

✓ Jack ____ Fasse __absent__ Smith

6.3 Consider, discuss and take action to approve the Staff (certified & classified) Handbook for 2025-26 school year.

Motion to approve by Tyler, Seconded by Jeff

✓ Fasse ✓ Toberer ✓ Jack

✓ Loshonkohl ✓ Pieper _absent_ Smith

6.4 Consider, discuss and take action to approve the Parent-Student Handbook for 2025-26 school year.

Motion to approve by Nick, Seconded by Tyler

✓ Fasse ✓ Toberer ✓ Jack

✓ Loshonkohl ✓ Pieper _absent_ Smith

6.5 Consider, discuss and take action to approve the (Bulls) Coach/Sponsor Handbook for 2025-26 school year.

Motion to approve by Michelle, Seconded by Jeff

✓ Fasse ✓ Toberer ✓ Jack

✓ Loshonkohl ✓ Pieper _absent_ Smith

6.6 Consider, discuss and take action to approve the (Bulls) Student Activity Handbook for 2025-26 school year.

Motion to approve by Nick, Seconded by Tyler

✓ Fasse ✓ Toberer ✓ Jack

✓ Loshonkohl ✓ Pieper _absent_ Smith

6.7 Motion to consider, discuss, and take necessary action to approve the Chromebook Handbook for the 2025-26 school year.

Motion to approve by Michelle, Seconded by Neil

✓ Jeff Loshonkohl ✓ Nick Toberer ✓ Tyler Pieper

✓ Neil Jack ✓ Michelle Fasse _absent_ Alan Smith

6.8 Consider, discuss and take action to approve the Emergency Operations Plan (EOP) & Crisis Plan for 2025-26 school year.

Motion to approve by Michelle, Seconded by Jeff

✓ Fasse ✓ Toberer ✓ Jack

✓ Loshonkohl ✓ Pieper _absent_ Smith

7. Discussion Items

a. 2025-26 budget

8.0 Adjournment

Time of adjournment 8:04

Motion to approve by Tyler, **Seconded by** Michelle

✓ **Jeff Loshonkohl** ✓ **Nick Toberer** ✓ **Tyler Pieper**

✓ **Neil Jack** ✓ **Michelle Fasse** _absent_ **Alan Smith**

Next meetings:

Tuesday, August 26, 7 p.m....budget workshop & pay end of fiscal year bills

Monday, September 8, 7 p.m....regular September board meeting & budget hearing

Monday, September 22??? (not sure of date as county sets date)...pink postcard meeting

Tuesday, September 23??? (next day?)...meeting to approve budget & tax request resolution

(need budget passed/adopted and to state/county by September 30)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: EUS/FARN 95

TAXABLE VALUE LOCATED IN THE COUNTY OF FRONTIER COUNTY, NE

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 a
EUS/FARN 95-General	3	32-0095		$322,647,165	$1,456,253	$290,483,093	0.50132%
EUS/FARN 95-Qualified Cap Fund	3	32-0095		$322,647,165	$1,456,253	$290,483,093	0.50132%
EUS/FARN 95-Special Bldg	3	32-0095		$322,647,165	$1,456,253	$290,483,093	0.50132%

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, (v) any increase in personal property valuation over the prior year, and (vi) 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.

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 property valuation from the prior year.

, Regina Andrijeski, Frontier County, NE 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.

Regina Andrijeski

(signature of county assessor)

08/13/2025

(date)

CC: County Clerk, Frontier County, NE County

CC: County Clerk where school district is headquartered, if different county, Frontier County, NE 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)

SCHOOL FINANCE & ORGANIZATION SERVICES
NEBRASKA DEPARTMENT OF EDUCATION
TO: 301 CENTENNIAL MALL SOUTH
LINCOLN, NE 68509-4987

TAXABLE VALUE LOCATED IN THE COUNTY OF DAWSON

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 [a]
SCHOOL EUSTIS-FARNAM #95	3	32-0095	0	165,856,655	1,832,245	146,584,209	1.25

** 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.*

[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 property valuation from the prior year.

I NIC VANCURA, DAWSON 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.

(signature of county assessor) *(date)*

CC: County Clerk, DAWSON County
CC: County Clerk where school district is headquartered, if different county, _____ 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)

Assessor's Use Only 12,000,731 Pers Prior 134,583,478 Real Prior
10,737,270 Pers Value 155,119,385 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

To: EUSTIS-FARNAM 95

TAXABLE VALUE LOCATED IN THE COUNTY OF LINCOLN COUNTY, NE

lame 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 a
USTIS-FARNAM 95 GENERAL	3	32-0095		$59,634,406	$36,927	$53,599,544	0.06889%
USTIS-FARNAM 95 BLDG	3	32-0095		$59,634,406	$36,927	$53,599,544	0.06889%
USTIS-FARNAM 95 QCPUF FUND	3	32-0095		$59,634,406	$36,927	$53,599,544	0.06889%

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) ny 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, (v) ny increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community edevelopment 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 e prior year.

JULIE STENGER, Lincoln County, NE 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 ırrent year, pursuant to Neb. Rev. Stat. § 13-509.

Julie Stenger

(signature of county assessor)

08/13/2025

(date)

C: County Clerk, Lincoln County, NE County

C: County Clerk where school district is headquartered, if different county, Lincoln County, NE County

'eminders 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 ·nds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

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

COUNTY ASSESSOR SEAL LINCOLN COUNTY

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: EUSTIS-FARNAM PUB SCHOOL
SUPERINTENDENT
P.O. BOX 9
EUSTIS NE 69028-0009

TAXABLE VALUE LOCATED IN THE COUNTY OF GOSPER

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 [a]
EUS/FARN 95	3	32-0095		33,937,723	90,920	29,216,306	0.31

** 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.*

[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 property valuation from the prior year.

I PAM BOGLE, GOSPER 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.

Pam Bogle
(signature of county assessor)

GOSPER COUNTY COUNTY ASSESSOR OFFICIAL SEAL ELWOOD, NE

8/14/25
(date)

CC: County Clerk, GOSPER County
CC: County Clerk where school district is headquartered, if different county, _____ 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)

Assessor's Use Only

3,734,020 Pers Prior
3,324,017 Pers Value

25,482,286 Real Prior
30,613,706 Real Value

Minutes of Board of Education District #95

Eustis-Farnam Public School Tax Request Hearing

Monday, September 22, 2025, 7:00 p.m.

1 of 3

Members

Tyler Pieper

Jeff Loshonkohl

Michelle Fasse

Nick Toberer

Neil Jack

Alan Smith

Members Absent

None

Others Present

Nick Hodge, Superintendent

Dan Kennedy, Principal

Call Meeting To Order - President, Alan Smith, called the meeting to order at 7:00 p.m. Acknowledging the Open Meeting Act poster displayed in the EF Library, and declared it a properly publicized meeting and open to the public as per notice published in the Valley Voice on August 22, 2025.

The *Pledge of Allegiance* opened the meeting.

Guests None

Hear Testomonies – budget presentation by Mr. Nick Hodge, Superintendent

Close hearing at 7:05 p.m.

A motion was made by Fasse and seconded by Jack to close the hearing. Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting 'NAY' none. Motion carried.

Time of adjournment 7:06 pm.

A motion was made by Loshonkohl and seconded by Pieper to approve the adjournment. Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting 'NAY' none. Motion carried.

Minutes of Board of Education District #95

Eustis-Farnam Public School Special Meeting

Monday, September 22, 2025, 7:00 p.m.

2 of 3

Members

Tyler Pieper

Jeff Loshonkohl

Michelle Fasse

Nick Toberer

Neil Jack

Alan Smith

Members Absent

None

Others Present

Nick Hodge, Superintendent

Dan Kennedy, Principal

Call Meeting To Order - President, Alan Smith, called the meeting to order at 7:06 p.m. Acknowledging the Open Meeting Act poster displayed in the EF Library, and declared it a properly publicized meeting and open to the public as per notice published in the Valley Voice on August 22, 2025.

Guests None

3. Action Items – Some action items may require executive session.

3.1 Approve and adopt the 2025-2026 budget.

WHEREAS, a public hearing before the Board of Education of Frontier County School district #95 (hereinafter "the Board") was called for the purpose of receiving testimony relating to the 2025-2026 budget for the General, Special Building, Depreciation, Qualified Capital Purpose Undertaking, Employee Benefit, School Lunch, School Activity, Bond and Student Fees Funds: And WHEREAS, notice of such public hearing was duly given at least five days in advance: NOW BE IT THEREFORE RESOLVED that the 2025-2026 fiscal year budget be adopted as published and presented: Roll call vote as follows this 22nd day of September, 2025. The total budget of general fund expenditures is $6,181,801.00. Motion to approve by Neil Jack, seconded by Nick Toberer

Nick Toberer **YES** - NO

Tyler Pieper **YES** - NO

Jeff Loshonkohl **YES** – NO

Neil Jack **YES** - NO

Michelle Fasse **YES** - NO

Alan Smith **YES** - NO

3 of 3

3.2 Approve and adopt the proposed tax asking for all funds for the 2025-2026 tax request listed below:

RESOLUTION SETTING THE PROPERTY TAX REQUEST RESOLUTION NO. ____32-0095-2025/26___ Whereas, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Eustis-Farnam Public Schools 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 Eustis-Farnam Public Schools resolves that: 1. The 2025-2026 property tax request be set at: General Fund: $3,787,879.00 Bond Fund: $0 Special Building Fund: $505,051.00 Qualified Capital Purpose Undertaking Fund: $50,505 2. The total assessed value of property differs from last year's total assessed value by 11.96 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 0.617944 per $100 of assessed value. 4. Eustis-Farnam Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.746197 per $100 of assessed value. 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Eustis-Farnam Public Schools will increase/decrease last year's budget by 0 percent. 6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Alan Smith_, seconded by Jeff Loshonkohl__to adopt Resolution # __32-0095-2025/26__:

Voting yes were: Jeff Loshonkohl, Michelle Fasse, Nick Toberer, Neil Jack, Alan Smith, and Tyler Pieper

Voting no were: _____ _____ _____ _____ _____ _____

Absent = none

Dated this 22nd day of September, 2025

4.0 Discussion Items none

5.0 Adjournment Time of adjournment__7:15__p.m.

A motion was made by Fasse and seconded by Jack to close the hearing. Voting "aye" Michelle Fasse, Nick Toberer, Jeff Loshonkohl, Neil Jack, Alan Smith and Tyler Pieper. Voting 'NAY' none. Motion carried.

Next regular meeting October 13, 2025, 7:00 p.m.

Eustis-Farnam Public School Board of Education, District No. 95

Tax Request Hearing

Monday, September 22, 2025, 7:00 p.m.

Pledge of Allegiance

1 of 4

1. Roll call, call the hearing to order at 7:00 p.m.:

✓ Nick Toberer ✓ Neil Jack ✓ Jeff Loshonkohl

✓ Michelle Fasse ✓ Tyler Pieper ✓ Alan Smith

2. Guests = none

3. Hear testimonies = budget presentation by Mr. Nick Hodge, Superintendent

4. Close hearing at 7:05 p.m.

Motion to approve by MF, seconded by NT.

✓ Toberer ✓ Loshonkohl ✓ Jack

✓ Fasse ✓ Pieper ✓ Smith

5. Time of adjournment at 7:06 p.m.:

Motion to approve by JL, seconded by TP.

✓ Toberer ✓ Loshonkohl ✓ Jack

✓ Fasse ✓ Pieper ✓ Smith

Eustis-Farnam Public School

Special Meeting Board of Education, District No. 95

Monday, September 22, 2025, 7:00 p.m.

1. Roll call, call the meeting to order at 7:07 p.m.:

✓ Michelle Fasse ✓ Nick Toberer ✓ Neil Jack

✓ Jeff Loshonkohl ✓ Tyler Pieper ✓ Alan Smith

2. Guests none

3. Action Items – Some action items may require executive session.

3.1 Approve and adopt the 2025-2026 budget.

WHEREAS, a public hearing before the Board of Education of Frontier County School district #95 (hereinafter "the Board") was called for the purpose of receiving testimony relating to the 2025-2026 budget for the General, Special Building, Depreciation, Qualified Capital Purpose Undertaking, Employee Benefit, School Lunch, School Activity, Bond and Student Fees Funds:

And WHEREAS, notice of such public hearing was duly given at least five days in advance:

NOW BE IT THEREFORE RESOLVED that the 2025-2026 fiscal year budget be adopted as published and presented:

Roll call vote as follows this 22nd day of September, 2025.

The total budget of general fund expenditures is $6,181,801.00.

Motion to approve by NS, seconded by NT

Nick Toberer YES - NO
Tyler Pieper YES - NO
Jeff Loshonkohl YES - NO
Neil Jack YES - NO
Michelle Fasse YES - NO
Alan Smith YES - NO

Tyler Pieper

Secretary, Board of Education

3.2 Approve and adopt the proposed tax asking for all funds for the 2025-2026 tax request listed below:

3 of 4

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. ____32-0095-2025/26___

Whereas, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Eustis-Farnam Public Schools 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 Eustis-Farnam Public Schools resolves that:

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

   General Fund: $3,787,879.00
   Bond Fund: $0
   Special Building Fund: $505,051.00
   Qualified Capital Purpose Undertaking Fund: $50,505

2. The total assessed value of property differs from last year's total assessed value by 11.96 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 0.617944 per $100 of assessed value.
4. Eustis-Farnam Public Schools proposes to adopt a property tax request that will cause its tax rate to be 0.746197 per $100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Eustis-Farnam Public Schools will increase/decrease last year's budget by 0 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Al, seconded by JL to adopt Resolution # __32-0095-2025/26__:

Voting yes were:	Voting no were:
Jeff	
MF	
NT	
Neil	
Al	
Tyler	

Absent

Dated this __22nd__ day of __September__, 2025

4.0 Discussion Items

5.0 Adjournment

Time of adjournment 7:15 p.m.

Motion to approve by ME, Seconded by Neil

✓ Fasse ✓ Loshonkohl ✓ Jack

✓ Toberer ✓ Pieper ✓ Smith

Next regular meeting October 13, 2025, 7:00 p.m.

NDE 03-056
Revised 6/2025

District Number: 32-0095-000
District Name: EUSTIS-FARNAM PUBLIC SCHOOLS
District Phone: (308)486-3991

Instructions (https://www.education.ne.gov/fos/budgeting-school-district/)

Checklist

2025/26 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	5,396,467
Access to Prior Year's Unused Budget Authority [Maximum Amount: $5,247]	A-355	5,247
Total Adjusted Budget Authority	A-361	5,401,714
2025/26 Early Childhood Education Grant Exclusion	A-772	50,082
Total Allowable Budget Authority	A-780	5,451,796

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

Anytime the budget data is updated, you must click Recalculate LC-2 and Save LC-2 or changes will be lost.

Recalculate LC-2 Save LC-2

2025/26 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2025/26 General Fund Budget of Disbursements & Transfers	B-100	6,181,801
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	630,000
2025/26 General Fund Lid Exclusions	B-130	100,005
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	5,451,796
2025/26 Unused Budget Authority	B-150	0

Total Unused Budget Authority

2024/25 Total Unused Budget Authority	B-160	5,247
2025/26 General Fund Expenditure Growth	B-162	5,247

Adjusted Unused Budget Authority	B-165	0
2025/26 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	0

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

2025/26 Section C: Allowable Reserves and Total Reserves

2025/26 Applicable Allowable Reserve Percentage	C-170	45.00
2025/26 Total Allowable Reserves	C-180	2,781,810
2025/26 General Fund Necessary Cash Reserve	C-300	750,000
2025/26 Depreciation Fund Total Requirements	C-310	413,766
2025/26 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	1,163,766

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	582,075,949

2025/26 Section D: Property Tax Request Authority

2025/26 Property Tax Request Authority	D-110	3,985,225
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	323,644
Enter the amount approved by the School Board.	D-140	323,644
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	4,308,869
2025/26 Property Tax Request General Fund	D-210	3,787,879
2025/26 Property Tax Request Special Building Fund	D-220	505,051
2025/26 Total Property Tax Request	D-230	4,292,930
2025/26 Unused Property Tax Request Authority	D-240	15,939

Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	300,000

Recalculates LC-2 after making changes	Recalculate LC-2
Saves a copy of the LC-2 without submitting to NDE *(Must save before moving to next page)*	Save LC-2
Submit completed LC-2 to NDE. Upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	District Approval
Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)*	Logout

NDE 03-056
Revised 6/2025

District Number: 32-0095-000
District Name: EUSTIS-FARNAM PUBLIC SCHOOLS
District Phone: (308)486-3991

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	0

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education. Email your request for approval of these items to:**
Kelsey Larsen at kelsey.larsen@nebraska.gov (mailto:kelsey.larsen@nebraska.gov)

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants (WIOA Title II)	1.115	0
Adult Education & Family Literacy Act Grants (WIOA Title II)	1.12	0
Adult Education Volunteer Coordination Program (AEFLA)	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	0
Career and Technical Eduation Grants (State)	1.157	0
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Comprehensive Literacy State Development Grant (CLSD)	1.187	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	48,860
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0

Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0
ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	0
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	0
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	0
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.255	0
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.26	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	0
High School Equivalency Assistance Act Grants (AEFLA)	1.3	0
IDEA Part B 611 & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, CCEIS, and Proportionate)	1.305	0
Idea Part C - Planning Region Team	1.307	0

IDEA Special Education Discretionary Grants/Cooperative Agreements (including State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants/Cooperative Agreements, other Office of Special Education Program (OSEP) Grants/Cooperative Agreements, and Teacher Retention)	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0
Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	56,990
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS)	1.36	0
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	0
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0

Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0
Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.497	0
School Safety & Security Act	1.5	0
Smaller Learning Communities Program Grants	1.505	0
Statewide Longitudinal Data System	1.52	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0

Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0
Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0