Amended 8/17/2026

2025-2026
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 22-0031 Class #: 3

Homer Community School

TO THE COUNTY BOARD AND COUNTY CLERK OF

Dakota County

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

Upon Filing The School Certifies the [illegible] to be Correct

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 3,168,494.00	$ 3,168,494.00
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ -		$ -
Special Building Fund	$ -	$ 403,268.00	$ 403,268.00
Qualified Capital Purpose Undertaking Fund		$ -	$ -
Total All Funds	$ -	$ 3,571,762.00	$ 3,571,762.00

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

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

Total Certified Valuation (All Counties) $ 621,932,974

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[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

Amended 8/17/2026

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 22-0031
Homer Community School

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,189,164.00	6,137,351.00	3,136,809.00	9,274,160.00	200,000.00	8,574,160.00	8,774,160.00	500,000.00	9,274,160.00
Depreciation	297,812.00	500,000.00		500,000.00			500,000.00		500,000.00
Employee Benefit	-	10,000.00		10,000.00			10,000.00	-	10,000.00
Contingency	-	-		-			-		-
Activities	117,747.00	220,000.00		220,000.00			220,000.00	-	220,000.00
School Nutrition	6,868.00	420,000.00		420,000.00			420,000.00	-	420,000.00
Bond	-	-	-	-			-	-	-
Special Building	174,682.00	197,232.00	399,235.00	596,467.00			596,467.00		596,467.00
Qualified Capital Purpose Undertaking	156,124.00	157,374.00	-	157,374.00			157,374.00	-	157,374.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,942,397.00	7,641,957.00	3,536,044.00	11,178,001.00	200,000.00	8,574,160.00	10,678,001.00	500,000.00	11,178,001.00

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)	3,136,809.00	-	399,235.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	31,685.00	-	4,033.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,168,494.00	-	403,268.00	-

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

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

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 22-0031
Homer Community School

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,189,164.00	5,237,351.00	3,136,809.00	8,374,160.00	500,000.00	7,374,160.00	7,874,160.00	500,000.00	8,374,160.00
Depreciation	297,812.00	500,000.00		500,000.00			500,000.00		500,000.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	117,747.00	220,000.00		220,000.00			220,000.00	-	220,000.00
School Nutrition	6,868.00	310,000.00		310,000.00			310,000.00	-	310,000.00
Bond	-	-	-	-			-	-	-
Special Building	174,682.00	197,232.00	399,235.00	596,467.00			596,467.00		596,467.00
Qualified Capital Purpose Undertaking	156,124.00	157,374.00	-	157,374.00			157,374.00	-	157,374.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	2,942,397.00	6,621,957.00	3,536,044.00	10,158,001.00	500,000.00	7,374,160.00	9,658,001.00	500,000.00	10,158,001.00

PERSONAL AND REAL PROPERTY TAX RECAP	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)	3,136,809.00	-	399,235.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	31,685.00	-	4,033.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	3,168,494.00	-	403,268.00	-

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

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

County-District # 22-0031
Homer Community School

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	1,581,117.00	7,042,015.00	3,120,815.00	10,162,830.00	500,000.00	7,473,666.00	7,973,666.00	2,189,164.00
Depreciation	382,542.00	797,812.00		797,812.00			500,000.00	297,812.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	64,899.00	337,747.00		337,747.00			220,000.00	117,747.00
School Nutrition	111,278.00	302,868.00		302,868.00			296,000.00	6,868.00
Bond	-	-	-	-			-	-
Special Building	53,953.00	177,220.00	330,000.00	507,220.00			332,538.00	174,682.00
Qualified Capital Purpose Undertaking	334,790.00	406,560.00	114,564.00	521,124.00			365,000.00	156,124.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	2,528,579.00	9,064,222.00	3,565,379.00	12,629,601.00	500,000.00	7,473,666.00	9,687,204.00	2,942,397.00

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

MOTOR VEHICLE TAXES	
$	205,500.00

County-District # 22-0031

Homer Community School

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,036,383.00	5,542,586.00	2,551,147.00	8,093,733.00	619,920.00	5,892,696.00	6,512,616.00	1,581,117.00
Depreciation	626,155.00	638,256.00		638,256.00			255,714.00	382,542.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	69,195.00	266,975.00		266,975.00			202,076.00	64,899.00
School Lunch	122,038.00	365,258.00		365,258.00			253,980.00	111,278.00
Bond	-	-	-	-			-	-
Special Building	911,535.00	949,152.00	113,391.00	1,062,543.00			1,008,590.00	53,953.00
Qualified Capital Purpose Undertaking	139,415.00	177,235.00	283,197.00	460,432.00			125,642.00	334,790.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 3,904,721.00	7,939,462.00	2,947,735.00	10,887,197.00	619,920.00	5,892,696.00	8,358,618.00	2,528,579.00

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

MOTOR VEHICLE TAXES	
$	209,113.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Paul Tighe	Joseph Lefdal	Joseph Lefdal
TITLE /FIRM NAME	Chairperson	Superintendent	Superintendent
TELEPHONE	402-698-2174	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

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

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

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		% (3)
2,568,436.00	/	545,569,218.00	=	0.47	% (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.47 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 86,096.07

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 3,571,767.07**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Non-Bond Property Tax Request (7) $ 3,571,762.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

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

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Homer Community School — **Dakota**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Educational Services Unit	July 1, 2025 to June 30, 2026	Contracted Educational Services
NJUMP	July 1, 2025 to June 30, 2026	Contracted Natural Gas Supplier

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 22-0031

Homer Community School

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	$ 17,248.00
20	**Retirement Contribution Increase**	
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 17,248.00

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	3,168,494.00	-	403,268.00	-
2	**Exclusions:**				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	**Total Exclusions (Line 3 + Line 11)**	-	-	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,168,494.00	-	403,268.00	-
14	Assessed Valuation	621,932,974	621,932,974	621,932,974	621,932,974
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.509459	0.000000	0.064841	0.000000
16	Total Levy for Compliance	0.574300			

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

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

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

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

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

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

Voluntary Termination Exclusions

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 3,168,494.00	$ 621,932,974	0.509459
Special Building Fund	$ 403,268.00	$ 621,932,974	0.064841
Bond Fund	$ -	$ 621,932,974	0.000000
Bond Fund	$ -	$ 621,932,974	0.000000
Bond Fund	$ -	$ 621,932,974	0.000000
QCPUF Fund	$ -	$ 621,932,974	0.000000
QCPUF Fund	$ -	$ 621,932,974	0.000000
	$ -	$ 621,932,974	0.000000
	$ -	$ 621,932,974	0.000000
	$ -	$ 621,932,974	0.000000
	$ -	$ 621,932,974	0.000000
	$ -	$ 621,932,974	0.000000
	$ -	$ 621,932,974	0.000000
Total	$ 3,571,762.00		$ 0.574300

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Joseph Lefdal

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

After the 2025/26 school year, how many years remain on the contract: (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	$ 172,983.44		**$ 172,983.44**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			**$ -**
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 10,357.20		$ 10,357.20
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 27,016.57		$ 27,016.57
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 500.00		$ 500.00
• *Cell Phone/Internet reimbursement*	$ 1,200.00		$ 1,200.00
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 212,057.21**	**$ -**	**$ 212,057.21**

Schedule D

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 1-2025-26

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 2025-2026 property tax request be set at:

General Fund:	$	3,168,494.00
Bond Fund:	$	-
Special Building Fund:	$	403,268.00
Qualified Capital Purpose Undertaking Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 14 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 0.579064 per $100 of assessed value.

4. Homer Community School proposes to adopt a property tax request that will cause its tax rate to be 0.5743 per $100 of assessed value.

5. ENTER PRIOR YEAR BUDGET OF DISBURSEMENTS AND TRANSFERS IN COLUMN P

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

Motion by Kirkholm, seconded by Nelsen to adopt Resolution # 1-2025-26.

Voting yes were:	Voting no were:

Dated this 10th day of September, 2025

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (22-0031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 10th day of September, 2025 at 7:00 o'clock, P.M., at Homer Community School Secondary Commons for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

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

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

Notice of Special Hearing To Set Final Tax Request

Homer Community School (22-0031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 10th day of, September 2025 at 7:05 o'clock P.M., at Homer Community School Secondary Commons for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

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

	2024-2025 Budget Information				***2025-2026 Budget Information***				
Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request **Divided By** 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,973,666.00	3,152,338.00	0.577807	0.506861	7,874,160.00	3,168,494.00	0.509459	-12%	-1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	518,043.00	333,333.00	0.061098	0.053596	596,467.00	403,268.00	0.064841	6%	15%
Qualified Capital Purpose Undertaking Fund K - 12	365,000.00	115,721.37	0.021211	0.018607	157,374.00	-	0.000000	-100%	-57%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	8,856,709.00	3,601,392.37	0.660116	0.579064	8,628,001.00	3,571,762.00	0.574300	-13%	-3%

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 4..... day of Sept....., 2025. and the last publication being on the ..... day of .....

.....
Publisher

Subscribed and sworn to before me this 4..... day of Sept..... A.D., 2025.

.....
Notary Public

My Commission expires....4:22:29

Publication Fees $...283.00

Notary Fees $..... Total Fees $.....

GENERAL NOTARY - State of Nebraska
JACLYN NICOLE MAHR
My Comm. Exp April 22, 2029

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (22-0031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 10th day of September, 2025 at 7:00 o'clock, P.M., at Homer Community School Secondary Commons for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

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

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

-3%

COUNTY OF DAKOTA

STATE OF NEBRASKA

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.....
Publisher

Subscribed and sworn to before me this 4..... day of Sept. A.D., 2025

.....
Notary Public

My Commission expires....4:22:29.....

Publication Fees $...244.82.....

Notary Fees $..... Total Fees $.....

GENERAL NOTARY - State of Nebraska
JACLYN NICOLE MAHR
My Comm. Exp. April 22, 2029

Notice of Special Hearing To Set Final Tax Request

Homer Community School (22-0031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 10th day of September 2025 at 7:05 o'clock P.M., at Homer Community School Secondary Commons, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	545,589,218	621,932,974	14%

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	7,973,666.00	3,152,338.00	0.577807	0.506861	7,874,160.00	3,168,494.00	0.509459	-12%	-1%
Bond Fund(s) K - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	518,043.00	333,333.00	0.061098	0.053596	596,467.00	403,268.00	0.064841	6%	15%
Qualified Capital Purpose Undertaking Fund K - 12	365,000.00	115,721.37	0.021211	0.018607	157,374.00		0.000000	-100%	-57%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	8,856,709.00	3,601,392.37	0.660116	0.579064	8,628,001.00	3,571,762.00	0.574300	-13%	-3%

2025-2026 Budget Information

COUNTY OF DAKOTA

STATE OF NEBRASKA

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.....
Publisher

Subscribed and sworn to before me this .....7..... day of ..Aug.. A.D., ...2025

.....
Notary Public

My Commission expires....4.22.25

Publication Fees $.....9.58

Notary Fees $..... Total Fees

$.....

GENERAL NOTARY - State of Nebraska
JACLYN NICOLE MAHR
My Comm. Exp. April 22, 2029

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 Tuesday, August 12, 2025 at 7:00 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.

/s/ Amy M. Brand
School Secretary

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

WHEREAS, the Board of Education ("Board") for **Dakota County School District 22-0031**, commonly known as **Homer Community Schools** (the "School District"); and,

WHEREAS, the Nebraska Legislature enacted several measures 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, 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 Nebraska State Statute 79-3403; and

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

BE IT THEREFORE RESOLVED that, pursuant to Nebraska State Statute 79-2405(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 to on the 11th day of August, 2025.

Paul A. Tighe
President of the Board

ATTEST: Kristen M. Olsen
Secretary of the Board

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

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

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

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

Visitors present: Several

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

I.Opening the Meeting

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

I.A.i.Posted in the room

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

I.B.District Mission Statement:

II.Board Member Roll Call

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

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

Yea: 4, Nay: 0, Absent: 2

III.Excuse Absent Board Members

IV.Approval of the Agenda and changes to the Agenda

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

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

Yea: 4, Nay: 0, Absent: 2

V.Consent Agenda

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

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

Yea: 4, Nay: 0, Absent: 2

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

V.B.Approve claims and accounts

V.C.Approve resignations

V.D.Approve new hires

VI.Public Comment

VII.Information Items: Reports

VII.A.Administrator reports

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

VII.B.Superintendent report

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

VIII.Discussion Items

VIII.A.2025-26 Budget update

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

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

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

VIII.C.Community meeting

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

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

VIII.E.Post Graduate Survey

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

IX.Action Items

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

No action was taken.

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

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

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

Yea: 4, Nay: 0, Absent: 2

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

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

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

Yea: 4, Nay: 0, Absent: 2

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

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

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

Yea: 4, Nay: 0, Absent: 2

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

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

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

IX.F.Consider, discuss, and take action to approve the policy manual updates-second reading
Motion was made by Dr. Kristina Nelsen and seconded by Ryan Harris to approve the policy manual updates-second reading. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 4, Nay: 0, Absent: 2

X.Next Meeting and budget hearing dates
The Budget Workshop will be August 28, 2025 at 7:15 a.m. The next regular meeting will be September 10, 2025 at 7:00 p.m.

XI.Adjournment
Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to adjourn the meeting at 7:57p.m. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Absent, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 4, Nay: 0, Absent: 2

Dated this Tuesday, August 12, 2025.

ATTEST:
Dr. Kristina Nelsen
Secretary

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

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

TO: THURSTON COUNTY CLERK
PO BOX 159
PENDER, NE 68047

TAXABLE VALUE LOCATED IN THE COUNTY OF THURSTON

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

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

8-25-25 — *(date)*

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

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

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

Assessor's Use Only

23,935 Pers Prior
99,361 Pers Value

3,063,494 Real Prior
3,420,965 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2025

{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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
HOMER 31 SCHOOL	3	22-0031		618,412,648	2,493,010	542,481,789	0.46

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

[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 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)

8/12/2025
(date)

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

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

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

Assessor's Use Only | 29,412,485 Pers Prior | 513,069,304 Real Prior
27,600,172 Pers Value | 590,812,476 Real Value

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

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

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

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

Visitors present: Several

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

I.2025-26 Budget Hearing

I.A.Call Hearing to Order

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

I.B.i.Public Comment
There was none.

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

I.C.Adjourn Budget Hearing

II.2025-26 Levy Setting Hearing

II.A.Call Hearing to Order

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

II.B.i.Public Comment
There was none.

II.B.ii.Discussion
Dr. Lefdal discussed several different district goals.

II.C.Adjourn Levy Setting Hearing

III.Opening the Meeting

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

III.A.i.Posted in the room

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

III.B.District Mission Statement:

IV.Board Member Roll Call
Motion was made by Dr. Kristina Nelsen and seconded by Samantha Johnson to excuse absent board memberss Hall and Harris. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Absent, Ryan Harris: Absent, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 4, Nay: 0, Absent: 2

V.Excuse Absent Board Members

VI.Approval of the Agenda and changes to the Agenda
Motion was made by Dr. Kristina Nelsen and seconded by Tyler Kirkholm to approve the agenda as presented. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Absent, Ryan Harris: Absent, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 4, Nay: 0, Absent: 2

VII.Consent Agenda
Motion was made by Samantha Johnson and seconded by Dr. Kristina Nelsen to approve all items presented on the Consent Agenda. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Absent, Ryan Harris: Absent, Samantha Johnson: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 4, Nay: 0, Absent: 2

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

VII.B.Approve claims and accounts

VII.C.Approve new hires

VIII.Public Comment
There was none.

IX.Information Items: Reports

IX.A.Administrator reports

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

IX.B.Superintendent report

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

X.Discussion Items

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

X.B.Calendar changes

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

XI.Action Items

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

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

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

Yea: 4, Nay: 0, Absent: 2

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

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

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

Yea: 4, Nay: 0, Absent: 2

XII.Next Meeting

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

XIII.Adjournment

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

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

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

Dated this Wednesday, September 10, 2025.

ATTEST:
Dr. Kristina Nelsen
Secretary

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

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

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	8,496,140
Access to Prior Year's Unused Budget Authority [Maximum Amount: $147,026]	A-355	147,026
Total Adjusted Budget Authority	A-361	8,643,166
Total Allowable Budget Authority	A-780	8,643,166

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	7,874,160
2025/26 Special Grant Funds List	B-110	0
2025/26 Special Education Budget of Disbursements & Transfers	B-120	500,000
2025/26 General Fund Lid Exclusions	B-130	17,248
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	7,356,912
2025/26 Unused Budget Authority	B-150	1,286,254

Total Unused Budget Authority		
2024/25 Total Unused Budget Authority	B-160	1,394,158
2025/26 General Fund Expenditure Growth	B-162	147,026
Adjusted Unused Budget Authority	B-165	1,247,132

2025/26 Unused Budget Authority	B-170	1,286,254
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	2,533,386

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	3,543,372
2025/26 General Fund Necessary Cash Reserve	C-300	500,000
2025/26 Depreciation Fund Total Requirements	C-310	500,000
2025/26 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	621,932,974

2025/26 Section D: Property Tax Request Authority		
2025/26 Property Tax Request Authority	D-110	3,960,635
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	○Yes ◉No
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	3,960,635
2025/26 Property Tax Request General Fund	D-210	3,168,494
2025/26 Property Tax Request Special Building Fund	D-220	403,268
2025/26 Total Property Tax Request	D-230	3,571,762
2025/26 Unused Property Tax Request Authority	D-240	388,873
Total Property Tax reduced as a result of increased SPED & Foundation Aid.	D-310	0

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. — District Approval

Upload your Budget Documentation on the next screen.

Mailed or emailed budgets will not be accepted by NDE.

Logout of LC-2 system *(If you logout without saving and/or submitting your data, changes will be lost.)* — Logout

MINUTES OF REGULAR MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Monday, August 17, 2026

A meeting of the Board of Education of Homer Community School was convened in open and public session on Monday, August 17, 2026 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, Samantha Johnson: Present, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Present, Paul Tighe: Present.

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

Visitors present: Several

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

I.Opening the Meeting

I.A.Call meeting to order and Notice of Open Meetings Law

I.A.i.Posted in room

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

I.B.District Mission Statement

II.Board Member Roll Call

III.Excuse Absent Board Members

Motion was made by Byron Hall and seconded by Samantha Johnson to excuse member Kirkholm. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Nay, Paul Tighe: Yea
Yea: 4, Nay: 1, Absent: 1

IV.Pledge of Allegiance

V.Approval of agenda and changes to agenda

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

VI.Public Comment

VII.Discussion Items

VIII.Action Items

VIII.A.Consider, discuss, and take action to amend the 2025-26 General fund budget from $7,874,160 to $8,774,160.
Motion was made by Byron Hall and seconded by Ryan Harris to amend the 2025-26 General fund budget from $7,874,160 to $8,774,160. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

VIII.B.Consider, discuss, and take action to amend the 2025-26 School Nutrition Fund budget from $310,000 to $420,000.
Motion was made by Byron Hall and seconded by Dr. Kristina Nelsen to amend the 2025-26 School Nutrition Fund budget from $310,000 to $420,000. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

VIII.C.Consider, discuss, and take action to amend the 2025-2026 Employee Benefit Fund from $0 to $10,000.
Motion was made by Byron Hall and seconded by Dr. Kristina Nelsen to amend the 2025-2026 Employee Benefit Fund from $0 to $10,000. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

IX.Next Meeting

X.Adjournment
Motion was made by Dr. Kristina Nelsen and seconded by Ryan Harris to adjourn at 7:07p.m. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Samantha Johnson: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

Dated this Monday, August 17, 2026.

ATTEST:
Dr. Kristina Nelsen
Secretary

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

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 13th day of Aug. 2025 and the last publication being on the ..... day of .....

.....
Publisher

Subscribed and sworn to before me this 13th day of Aug. A.D., 2025

.....
Notary Public

My Commission expires 4. 22. 29

Publication Fees	$.....
Notary Fees	$.....
Total Fees	$ 288.00

GENERAL NOTARY - State of Nebraska
JACLYN NICOLE MAHR
My Comm. Exp. April 22, 2029

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (22-0031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 10th day of September, 2025 at 7:00 o'clock, P.M. at Homer Community School Secondary Commons for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

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

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

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 13th day of July, 2026 and the last publication being on the ..... day of .....

Publisher

Subscribed and sworn to before me this 13th day of July A.D., 2026

Notary Public

My Commission expires 4.22.29

Publication Fees	$.....
Notary Fees	$.....
Total Fees	$28.80

GENERAL NOTARY - State of Nebraska
JACLYN NICOLE MAHR
My Comm. Exp. April 22, 2029

NOTICE OF BUDGET AMENDMENT HEARING AND BUDGET SUMMARY

Homer Community School (22-0031) in Dakota County, Nebraska

Public Notice is hereby given, in compliance with the provisions of State Statute Section 13-511, that the governing body will meet on the 17th day of August 2026, at 7:00 PM at the Homer Community School Library for the purpose of hearing support, opposition, criticism, suggestions, or observations of taxpayers relating to amending the budget which was originally adopted on the 10th day of September, 2025. This hearing is to consider amendments to the General Fund addresses unused budget authority balance, School Nutrition Fund to accommodate increased costs associated with programming, student services, and operational need. Employee benefit fund is a reallocation of expenditures recoded from the general fund. Amendments have no impact on the current tax levy. The budget detail is available at the office of the Clerk during regular business hours.

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	$ 6,512,616.00	$ 7,973,666.00	$ 8,774,160.00	$ 500,000.00	$ 6,137,351.00	$ 3,168,494.00
Depreciation	$ 255,714.00	$ 500,000.00	$ 500,000.00	$ -	$ 500,000.00	$ -
Employee Benefit	$ -	$ -	$ 10,000.00	$ -	$ 10,000.00	$ -
Contingency	$ -	$ -	$ -	$ -	$ -	$ -
Activities	$ 202,076.00	$ 220,000.00	$ 220,000.00	$ -	$ 220,000.00	$ -
School Nutrition	$ 253,980.00	$ 296,000.00	$ 420,000.00	$ -	$ 420,000.00	$ -
Bond	$ -	$ -	$ -	$ -	$ -	$ -
Special Building	$ 1,008,590.00	$ 332,538.00	$ 596,467.00	$ -	$ 197,232.00	$ 403,268.00
Qualified Capital Purpose Undertaking	$ 125,642.00	$ 365,000.00	$ 157,374.00	$ -	$ 157,374.00	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	$ -
Student Fee	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -
TOTALS	$ 8,358,618.00	$ 9,687,204.00	$ 10,678,001.00	$ 500,000.00	$ 7,641,957.00	$ 3,571,762.00

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