

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

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

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

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

Visitors present: Several

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

I.2024-25 Budget Hearing

II.Call Hearing to Order

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

III.A.Public Comment

There was none.

III.B.Discussion

IV.Adjourn Budget Hearing

Motion was made by Dr. Kristina Nelsen and seconded by Byron Hall to adjourn. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

V.2024-25 Levy Setting Hearing

VI.Call Hearing to Order

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

proposed tax levy.

VII.A.Public Comment

There was none.

VII.B.Discussion

VIII.Adjourn Levy Setting Hearing

Motion was made by Byron Hall and seconded by Dr. Kristina Nelsen to adjourn. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

IX.Open the meeting

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

IX.A.i.Declaration of Open Meeting

IX.A.ii.Publication of the meeting

IX.B.District Mission Statement

X.Board Member Roll Call

Motion was made by Byron Hall and seconded by Ryan Harris to excuse member Reis. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

XI.Approval of agenda and changes to agenda

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

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

Yea: 5, Nay: 0, Absent: 1

XII.Approval of Consent Agenda

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

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

Yea: 5, Nay: 0, Absent: 1

XII.A.Claims and Accounts

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

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

XIII.Public Comment

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

XIV. Informational Reports

XIV.A. Administrator Reports

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

XIV.B. Superintendent Report

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

XV. Discussion Items

XV.A. Annual Report

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

XV.B. Board Goals

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

XVI. Action Items

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

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

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

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

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

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

Motion was made by Dr. Kristina Nelsen and seconded by Ryan Harris to approve the amended and updated policies from NASB. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Yea, Dr. Kristina Nelsen: Yea, Aaron Reis: Absent, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

XVII.Next Meeting

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

XVIII.Adjournment

Motion was made by Dr. Kristina Nelsen and seconded by Byron Hall To adjourn the meetin at 7:44 p.m. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

Dated this Monday, September 16, 2024.

ATTEST:
Dr. Kristina Nelsen
Secretary

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

DETERMINATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

(Information required on or before August 20th of each year)

SUPERINTENDENT

HOMER COMMUNITY SCHOOL

P.O. BOX #310

HOMER, NE 68033-0100

TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

Name of School District	Class of School	Base Annual Code	Uniform Learning Code	School District Available Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage *
WOMER #1 SCHOOL	3	12-031		542,804,709	20,334,515	459,041,656	4.53

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1531 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

* Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1531 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I, CHRISTOPHER ADAMS, 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.

Christopher Adams (Signature of county assessor) 8/12/24 (Date)

CC: County Clerk DAKOTA County

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

* Mandatories 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.
 Guidelines form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

certification required on or before August 20th of each year

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


TAXABLE VALUE LOCATED IN THE COUNTY OF THURSTON

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage ^a
HOMER 31	3	22-0031		3,087,429	0	2,560,493	0.00

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

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

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


(signature of county assessor) 8-12-24
(date)

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

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

USEFUL INFORMATION

Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - **FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE**

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. *If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.*

Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to [contact us at \(402\) 471-2111](#) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

- Budget Form (page 1 - 6)
- Schedules A, B, and D
- Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority Hearing (if applicable)
- Property Tax Request Resolution
- Board minutes showing the School Board's approval of the budget
- Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- Printout of LC-2 and the Special Grant Fund List (if applicable)
- Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed separately with the APA. This report should detail interlocal agreements the District was involved in during the 2023-2024 year.

Checklist of items to ensure budget forms properly completed:

- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
- Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- Schedule B, shows the District is in compliance with State Statutes

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

INPUT ↓

County-District #:	<u>220031</u>	
Name of School:	<u>Homer Community School</u>	
Name of County:	<u>Dakota</u>	<i>Do not include the word "County"</i>
Class:	<u>3</u>	
Current School District Taxable Value	<u>545,569,218</u>	<i>From County Assessor Certifi</i>
Prior School District Taxable Value	<u>481,142,817</u>	<i>From Prior Year Budget, Cove</i>
Prior Year TOTAL Property Tax Request	<u>3,385,972.00</u>	<i>From Prior Year Budget, Cove</i>
Prior Year Property Tax Request - All Other Purposes ONLY	<u>3,272,958.00</u>	<i>From Prior Year Budget, Cove</i>
Prior Year Levy Rate	<u>0.703735</u>	<i>Prior Year total levy set by Co</i>
School District Real Growth Value	<u>20,384,616.00</u>	<i>From County Assessor Certifi</i>
School District Prior Year Total Real Property Valuation	<u>452,607,989.00</u>	<i>From County Assessor Certifi</i>
Hearing Held On:		
Day of month:	<u>16th</u>	
Month:	<u>September</u>	
Year:	<u>2024</u>	
Time:	<u>7:00</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>Homer Community School Library, 212 South 3rd St., Homer, NE 68030</u>	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	<u>16th</u>	
Month:	<u>September</u>	
Year:	<u>2024</u>	
Time:	<u>7:05</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>Homer Community School Library, 212 South 3rd St., Homer, NE 68030</u>	

2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 220031 Class #: 3
Homer Community School
TO THE COUNTY BOARD AND COUNTY CLERK OF
Dakota County

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

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

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

<p>Outstanding Bonded Indebtedness as of September 1, 2024 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td align="right">\$ 617,901.10</td> <td>Principal</td> </tr> <tr> <td align="right">\$ 60,178.96</td> <td>Interest</td> </tr> <tr> <td align="right">\$ 678,080.06</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$ 617,901.10	Principal	\$ 60,178.96	Interest	\$ 678,080.06	Total Outstanding Bonded Indebtedness	<p>Total Certified Valuation (All Counties) \$ 545,569,218</p> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>
\$ 617,901.10	Principal						
\$ 60,178.96	Interest						
\$ 678,080.06	Total Outstanding Bonded Indebtedness						

<p>County Clerk's Use Only</p>	<p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?</p> <p align="center"><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>
	<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?</p> <p align="center"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Trade Name Report by September 30th.</i></p>
	<p>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?</p> <p align="center"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p>

<p>APA Contact Information</p>	<p>Submission Information</p>
<p align="center">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p align="center">Website: auditors.nebraska.gov</p> <p align="center">Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p>Budget Due by 9-30-2024</p> <p>Submit budget to:</p> <ol style="list-style-type: none"> 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk 3. Nebraska Dept. of Education -Upload to NDE Portal only

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 220031
Homer Community School

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,289,567.00	5,352,851.00	3,120,815.00	8,473,666.00	500,000.00	7,473,666.00	7,973,666.00	500,000.00	8,473,666.00
Depreciation	324,799.35	500,000.00		500,000.00			500,000.00		500,000.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	51,329.00	220,000.00		220,000.00			220,000.00	-	220,000.00
School Nutrition	107,492.00	296,000.00		296,000.00			296,000.00	-	296,000.00
Bond	-	-	-	-			-	-	-
Special Building	143,243.00	188,043.00	330,000.00	518,043.00			518,043.00		518,043.00
Qualified Capital Purpose Undertaking	249,195.63	250,435.63	114,564.37	365,000.00			365,000.00	-	365,000.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,165,625.98	6,807,329.63	3,565,379.37	10,372,709.00	500,000.00	7,473,666.00	9,872,709.00	500,000.00	10,372,709.00

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

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

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

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,036,382.00	7,436,409.00	2,903,840.00	10,340,249.00	800,000.00	7,250,682.00	8,050,682.00	2,289,567.00
Depreciation	626,156.00	958,173.35		958,173.35			633,374.00	324,799.35
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	69,195.00	256,329.00		256,329.00			205,000.00	51,329.00
School Nutrition	122,038.00	362,492.00		362,492.00			255,000.00	107,492.00
Bond	-	-	-	-			-	-
Special Building	232,924.00	815,630.00	335,258.00	1,150,888.00			1,007,645.00	143,243.00
Qualified Capital Purpose Undertaking	818,025.00	938,694.63	113,014.00	1,051,708.63			802,513.00	249,195.63
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,904,720.00	10,767,727.98	3,352,112.00	14,119,839.98	800,000.00	7,250,682.00	10,954,214.00	3,165,625.98

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

MOTOR VEHICLE TAXES
\$ 205,500.00

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,814,435.00	6,116,987.00	2,488,691.00	8,605,678.00	669,555.00	5,899,741.00	6,569,296.00	2,036,382.00
Depreciation	300,474.00	713,480.00		713,480.00			87,324.00	626,156.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	94,532.00	269,234.00		269,234.00			200,039.00	69,195.00
School Lunch	120,387.00	406,591.00		406,591.00			284,553.00	122,038.00
Bond	-	-	-	-			-	-
Special Building	3,427,864.00	3,859,984.00	302,849.00	4,162,833.00			3,929,909.00	232,924.00
Qualified Capital Purpose Undertaking	710,000.00	724,334.00	114,192.00	838,526.00			20,501.00	818,025.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 7,467,692.00	12,090,610.00	2,905,732.00	14,996,342.00	669,555.00	5,899,741.00	11,091,622.00	3,904,720.00

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

MOTOR VEHICLE TAXES	
\$	206,814.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

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

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

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

Homer Community School

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 3,272,958.00
(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)

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

Real Growth Percentage Increase

$$\frac{20,384,616.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{452,607,989.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{4.50} \% (3)$$

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

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

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

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) \$ 3,485,671.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

220031

Homer Community School

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

Homer Community School
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,152,338.00	-	333,333.00	115,721.37
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		115,721.37
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	115,721.37
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,152,338.00	-	333,333.00	-
14	Assessed Valuation	545,569,218	545,569,218	545,569,218	545,569,218
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.577807	0.000000	0.061098	0.000000
16	Total Levy for Compliance	0.638905			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
------	----------------	-----------	---------------

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

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Joseph Lefdal

Notice is hereby given that Homer Community School has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting held on March 11th, 2024 at 7:00pm at the School Library in Homer, Nebraska.

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

1

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

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 192,500.00	\$ 192,500.00	\$ 385,000.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>			\$ -
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>			\$ -
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 500.00	\$ 500.00	\$ 1,000.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 194,200.00	\$ 194,200.00	\$ 388,400.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

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

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

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

2. The total assessed value of property differs from last year’s total assessed value by 13.39 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.620631 per \$100 of assessed value.
4. Homer Community School proposes to adopt a property tax request that will cause its tax rate to be 0.660116 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Homer Community School will increase (or decrease) last year’s budget by -10.18 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (220031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 16th day of September, 2024 at 7:00 o'clock, PM, at the Homer School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

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

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

Notice of Special Hearing To Set Final Tax Request

Homer Community School (220031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 16th day of, September 2024 at 7:05 o'clock P.M., at Homer Community School Library, 212 South 3rd St., Homer, NE 68030 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

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

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,050,682.00	2,933,172.00	0.609626	0.537635	7,973,666.00	3,152,338.00	0.577807	-5%	-1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	1,007,645.00	338,644.00	0.070383	0.062072	518,043.00	333,333.00	0.061098	-13%	-49%
Qualified Capital Purpose Undertaking Fund K - 12	802,513.00	114,156.00	0.023726	0.020924	365,000.00	115,721.37	0.021211	-11%	-55%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	9,860,840.00	3,385,972.00	0.703735	0.620631	8,856,709.00	3,601,392.37	0.660116	-6%	-10%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,613,844.00	3,950,000.00	4,300,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	669,555.00	800,000.00	500,000.00
4	Support Services - Pupils (SPED Related)	2100's			
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	336,747.00	470,000.00	450,000.00
7	Support Services - Instructional	2200's	101,191.00	206,000.00	175,000.00
8					
9	Board of Education	2310			
10	Executive Administration Services	2320	211,975.00	322,000.00	290,000.00
11	District Legal Services	2330	2,256.00		
12	Office of the Principal	2410	346,419.00	480,000.00	410,000.00
13	General Administration - Business Services	2500	147,427.00	254,000.00	200,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	456,847.00	590,000.00	540,000.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	287,550.00	389,601.00	389,601.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /			
18	Summer School	1300	13,941.00	10,700.00	25,000.00
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	820.00	1,200.00	14,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	380,724.00	577,181.00	515,000.00
24					
25	Transfers to _____ Fund	8000			165,065.00
26	Interfund Loan/Repayment to _____ Fund				
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		6,569,296.00	8,050,682.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	669,555.00	800,000.00	500,000.00
32	Total Non-Special Education Disbursements & Transfers		5,899,741.00	7,250,682.00	7,473,666.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,973,666.00
34	NECESSARY CASH RESERVE				500,000.00
35	TOTAL REQUIREMENTS				8,473,666.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		2,212,948.00	1,524,933.00	1,719,567.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		601,487.00	511,449.00	570,000.00
41	Total Beginning Balance		2,814,435.00	2,036,382.00	2,289,567.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	1,677.00	1,500.00	1,500.00
46	Public Power District Sales Tax	1120	11,529.00	11,500.00	11,500.00
47	Motor Vehicle Taxes	1125	206,814.00	205,500.00	205,500.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	2,658.00	2,000.00	2,000.00
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	18,202.00	15,000.00	15,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	8,615.00	8,500.00	8,500.00
57	Nameplate Capacity Tax	3133			
58	Penalties and Interest on Taxes	1140	5,906.00	5,000.00	5,000.00
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	13,180.00	12,500.00	12,500.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,960,714.00	1,856,677.00	2,008,934.00
72	Special Education Programs	3120	317,090.00	315,000.00	315,000.00
73	Special Education Transportation	3125	961.00	900.00	900.00
74	Homestead Exemption	3130	22,712.00		

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	9,343.00	9,250.00	9,250.00
77	Payments for High Ability Learners	3535	5,154.00	4,500.00	4,500.00
78	Other State Appropriations				
79	Flex Spending: School Age Support Services		11,071.00	10,500.00	10,500.00
80					
81					
82					
83					
84	State Apportionment	3400	49,250.00	45,000.00	45,000.00
85	Other				
86	State Categorical Programs	3500's			
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	241,956.00		
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	70,325.00	70,000.00	70,000.00
91		4526-4528, 4531			
92	Native American Education		167,176.00	165,000.00	165,000.00
93	REAP		41,003.00	40,000.00	40,000.00
94	IDEA Programs	4512-4523	87,982.00	85,000.00	85,000.00
95		4416-4418			
96	4421/4422 IDEA Part B ARP and Allocation		20,231.00	20,000.00	20,000.00
97	Medicaid in Public Schools	4708	1,481.00	1,200.00	1,200.00
98	Medicaid Administrative Activities in Public Schools	4709	7,008.00	6,500.00	6,500.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101	4969 Title IV Part A		10,000.00	10,000.00	10,000.00
102					
103					
104	Vocational Education (Carl Perkins)	4525	10,091.00	10,000.00	10,000.00
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300			
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116	Re-Appropriated Funds			2,489,000.00	
117	Other Non-Revenue Receipts	5690	423.00		
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		6,116,987.00	7,436,409.00	5,352,851.00
121	Personal and Real Property Taxes	1100	2,488,691.00	2,903,840.00	3,120,815.00
122	TOTAL RESOURCES AVAILABLE		8,605,678.00	10,340,249.00	8,473,666.00
123	Less: Disbursements & Transfers		6,569,296.00	8,050,682.00	
124	BALANCE FORWARD		2,036,382.00	2,289,567.00	

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

PROPERTY TAX RECAP	
	3,120,815.00
	31,523.00
	3,152,338.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3	Construction Services		52,488.00		
4	Supplies		22,817.00		
5	Furniture and Fixtures		12,019.00		
6	Total Depreciation Fund Expenses			633,374.00	500,000.00
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		87,324.00	633,374.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				500,000.00
14	TOTAL REQUIREMENTS				500,000.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		300,474.00	626,156.00	324,799.35
17	Investments, 9-1				
18	Total Beginning Balance		300,474.00	626,156.00	324,799.35
19	LOCAL SOURCES				
20	Interest	1510	13,006.00	10,000.00	10,000.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	400,000.00	200,000.00	165,200.65
24	Re-Appropriated Funds			122,017.35	
25					
26					
27	TOTAL RESOURCES AVAILABLE		713,480.00	958,173.35	500,000.00
28	Less: Disbursements & Transfers		87,324.00	633,374.00	
29	BALANCE FORWARD		626,156.00	324,799.35	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				-
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1			-	-
18	Investments, 9-1				
19	Total Beginning Balance		-	-	-
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			-
25	Re-Appropriated Funds				
26					
27					
28	TOTAL RESOURCES AVAILABLE		-	-	-
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Expenses		200,039.00		
3	Total Activities Fund			205,000.00	220,000.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		200,039.00	205,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				220,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				220,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		94,532.00	69,195.00	51,329.00
18	Investments, 9-1				
19	Total Beginning Balance		94,532.00	69,195.00	51,329.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	174,702.00	170,000.00	168,671.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200			-
27	Re-Appropriated Funds			17,134.00	
28	TOTAL RESOURCES AVAILABLE		269,234.00	256,329.00	220,000.00
29	Less: Disbursements & Transfers		200,039.00	205,000.00	
30	BALANCE FORWARD		69,195.00	51,329.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

220031

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's			
3	Employee Benefits	200's			
4	Purchased Services	300 / 400	230,604.00		
5	Supplies & Materials (Excluding Food)	610	3,140.00		
6	Food	630	822.00		
7	Capital Outlay (New & Replacement)	731, 733, 739	40,667.00		
8	Utility Energy Services		9,039.00		
9	Miscellaneous		281.00		
10	Total SNF Amended 8/29			255,000.00	296,000.00
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		284,553.00	255,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				296,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				296,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		120,387.00	122,038.00	107,492.00
18	Investments, 9-1				
19	Total Beginning Balance		120,387.00	122,038.00	107,492.00
20	LOCAL SOURCES				
21	Interest	1510	1,605.00	1,000.00	1,000.00
22	Sale of Lunches/Milk	1610-1650	106,247.00	90,000.00	70,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	2,278.00	2,275.00	2,275.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	176,074.00	145,000.00	115,233.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32	Re-Appropriated Funds			2,179.00	
33	TOTAL RESOURCES AVAILABLE		406,591.00	362,492.00	296,000.00
34	Less: Disbursements & Transfers		284,553.00	255,000.00	
35	BALANCE FORWARD		122,038.00	107,492.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

School Nutrition Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1			-	-
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30	Re-Appropriated Funds				
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			-
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP	
	-
	-
	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2024

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2024:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2024-2025	\$ 95,046.44	\$ 17,966.90	\$ 113,013.34
2025-2026	\$ 98,088.31	\$ 14,925.03	\$ 113,013.34
2026-2027	\$ 101,227.54	\$ 11,785.81	\$ 113,013.35
2027-2028 and thereafter	\$ 323,538.81	\$ 15,501.22	\$ 339,040.03
Total All Years	\$ 617,901.10	\$ 60,178.96	\$ 678,080.06

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

220031

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	1,472,186.00		332,538.00
3	Supplies	600	4,000.00		
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720	2,120,822.00		
7	Loan Repayment	831 / 832	332,901.00		
8	Total SBF			1,007,645.00	185,505.00
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		3,929,909.00	1,007,645.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				518,043.00
12	TOTAL REQUIREMENTS				518,043.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		3,362,674.00	170,424.00	80,793.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		65,190.00	62,500.00	62,450.00
17	Total Beginning Balance		3,427,864.00	232,924.00	143,243.00
18	LOCAL SOURCES				
19	Carline Tax	1115	206.00	200.00	200.00
20	Interest	1510	41,008.00	41,000.00	41,000.00
21	PPDST/Pen and Int on Tax/Other Local Rec		2,739.00	2,500.00	2,500.00
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	2,790.00		
25	Pro-Rate Motor Vehicles	3180	1,131.00	1,100.00	1,100.00
26					
27	Property Tax Credit	3131	29,724.00		
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's	354,522.00		
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Re-Appropriated Funds			537,906.00	
36	Total Available Resources Before Property Taxes		3,859,984.00	815,630.00	188,043.00
37	Personal and Real Property Taxes	1100	302,849.00	335,258.00	330,000.00
38	TOTAL RESOURCES AVAILABLE		4,162,833.00	1,150,888.00	518,043.00
39	Less: Disbursements & Transfers		3,929,909.00	1,007,645.00	
40	BALANCE FORWARD		232,924.00	143,243.00	

PROPERTY TAX RECAP

1. Tax From Line 37	330,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	3,333.00
3. Total Personal and Real Property Tax Requirement.	333,333.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			
4	Bond - Principal	831			100,000.00
5	Bond - Interest	832	20,501.00		15,000.00
6	Total QCPUF Expenses			802,513.00	250,000.00
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		20,501.00	802,513.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				365,000.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				365,000.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		710,000.00	817,775.00	248,945.63
14	Investments, 9-1				
15	County Treasurers Balance, 9-1			250.00	250.00
16	Total Beginning Balance		710,000.00	818,025.00	249,195.63
17	LOCAL SOURCES				
18	Carline Tax	1115	83.00	85.00	85.00
18	Interest	1510	31.00	30.00	30.00
20	PPDST		729.00	750.00	750.00
21	STATE SOURCES				
22	Homestead Exemption	3130	1,124.00		
23	Pro-Rate Motor Vehicle	3180	389.00	375.00	375.00
24					
25	Property Tax Credit	3131	11,978.00		
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Re-Appropriated Funds			119,429.63	
32	Total Available Resources Before Property Taxes		724,334.00	938,694.63	250,435.63
33	Personal and Real Property Taxes	1100	114,192.00	113,014.00	114,564.37
34	TOTAL RESOURCES AVAILABLE		838,526.00	1,051,708.63	365,000.00
35	Less: Disbursements & Transfers		20,501.00	802,513.00	
36	BALANCE FORWARD		818,025.00	249,195.63	

PROPERTY TAX RECAP

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

114,564.37
1,157.00
115,721.37

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1			-	-
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35	Re-Appropriated Funds				-
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1			-	-
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31	Re-Appropriated Funds				-
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (220031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 16th day of September, 2024 at 7:00 o'clock, PM, at the Homer School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

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

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

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

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

2024/25 Section A: Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-101 <input style="width: 100px;" type="text" value="7,486,207"/>
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$142,654]	A-355 <input style="width: 100px;" type="text" value="142,654"/>
Total Adjusted Budget Authority	A-361 <input style="width: 100px;" type="text" value="7,628,861"/>
Total Allowable Budget Authority	A-780 <input style="width: 100px;" type="text" value="7,628,861"/>

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

No file chosen

Excel file ONLY - 20MB limit

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

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority	
2024/25 General Fund Budget of Disbursements & Transfers	B-100 <input style="width: 100px;" type="text" value="7,973,666"/>
2024/25 Special Grant Funds	B-110 <input style="width: 100px;" type="text" value="0"/>
2024/25 Special Education Budget of Disbursements & Transfers	B-120 <input style="width: 100px;" type="text" value="500,000"/>
2024/25 General Fund Lid Exclusions	B-130 <input style="width: 100px;" type="text" value="122,366"/>
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140 <input style="width: 100px;" type="text" value="7,351,300"/>
2024/25 Unused Budget Authority	B-150 <input style="width: 100px;" type="text" value="277,561"/>

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

Total Unused Budget Authority	
2023/24 Total Unused Budget Authority	B-160 <input style="width: 100px;" type="text" value="1,259,251"/>
2024/25 General Fund Expenditure Growth	B-162 <input style="width: 100px;" type="text" value="142,654"/>
Adjusted Unused Budget Authority	B-165 <input style="width: 100px;" type="text" value="1,116,597"/>
2024/25 Unused Budget Authority	B-170 <input style="width: 100px;" type="text" value="277,561"/>

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	<input type="text" value="1,394,158"/>
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Additional Budget Authority Approved by Patron		
Did you hold a successful special election for additional BUDGET Authority? (Not a levy override)	B-180	<input type="radio"/> Yes <input checked="" type="radio"/> No

2024/25 Section C: Allowable Reserves and Total Reserves		
2024/25 Applicable Allowable Reserve Percentage	C-170	<input type="text" value="45.00"/>
2024/25 Total Allowable Reserves	C-180	<input type="text" value="3,588,150"/>
2024/25 General Fund Necessary Cash Reserve	C-300	<input type="text" value="500,000"/>
2024/25 Depreciation Fund Total Requirements	C-310	<input type="text" value="500,000"/>
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	<input type="text" value="0"/>
Total Reserves	C-340	<input type="text" value="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	<input type="radio"/> Yes <input checked="" type="radio"/> No

Certified Assessed Valuation	B-490	<input type="text" value="545,569,218"/>
------------------------------	-------	--

2024/25 Section D: Property Tax Request Authority		
2024/25 Property Tax Request Authority	D-110	<input type="text" value="3,580,340"/>
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	<input checked="" type="radio"/> Yes <input type="radio"/> No
Maximum Amount Allowed:	D-130	<input type="text" value="404,940"/>
Enter the amount approved by the School Board.	D-140	<input type="text" value="404,940"/>
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	<input type="radio"/> Yes <input checked="" type="radio"/> No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	<input type="text" value="0"/>
Total Property Tax Authority Allowed	D-180	<input type="text" value="3,985,280"/>

2024/25 Property Tax Request General Fund	D-210	<input type="text" value="3,152,338"/>
2024/25 Property Tax Request Special Building Fund	D-220	<input type="text" value="333,333"/>
2024/25 Total Property Tax Request	D-230	<input type="text" value="3,485,671"/>
2024/25 Unused Property Tax Request Authority	D-240	<input type="text" value="499,609"/>

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	<input type="text" value="0"/>
---	-------	--------------------------------

Recalculate LC-2 after making changes to individual lines <i>(Form not saved)</i>	<input type="button" value="Recalculate LC-2"/>
---	---

Save a copy of the LC-2 without submitting to NDE <i>(Save before moving to another page)</i>	<input type="button" value="Save LC-2"/>
---	--

Submit completed LC-2 to NDE. You can upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	<input type="button" value="District Approval"/>
---	--

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

Log Out

PROPERTY TAX ASKING HISTORY

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

*Taxable valuation will be known by August 20th.

*Proceeds for the Lease-Purchase (\$2.27million) and QCPUF (\$700,00) are deposited in the Building Fund.

*Resources for paying off the Lease Purchase are levied in the Building Fund.

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

*The maximum Building Fund levy is .14 cents

PROPERTY TAX ASKING HISTORY

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

Year	Total State Aid	Portion from Equalization/Foundation
2013 - 14	1,425,608	631,034
2014 - 15	1,239,232	347,025
2015 - 16	959,321	1,379
2016 - 17	975,678	0
2017 - 18	907,843	0
2018 - 19	939,052	0
2019 - 20	1,347,713	165,206
2020 - 21	2,087,990	773,244
2021 - 22	1,984,385	648,236
2022 - 23	1,960,714	646,705
2023-24	1,850,076	685,377

USEFUL INFORMATION

Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - **FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE**

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. *If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.*

Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to [contact us at \(402\) 471-2111](#) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

- Budget Form (page 1 - 6)
- Schedules A, B, and D
- Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority Hearing (if applicable)
- Property Tax Request Resolution
- Board minutes showing the School Board's approval of the budget
- Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- Printout of LC-2 and the Special Grant Fund List (if applicable)
- Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed separately with the APA. This report should detail interlocal agreements the District was involved in during the 2023-2024 year.

Checklist of items to ensure budget forms properly completed:

- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
- Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- Schedule B, shows the District is in compliance with State Statutes

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

INPUT ↓

County-District #:	<u>220031</u>	
Name of School:	<u>Homer Community School</u>	
Name of County:	<u>Dakota</u>	<i>Do not include the word "County"</i>
Class:	<u>3</u>	
Current School District Taxable Value	<u>545,569,218</u>	<i>From County Assessor Certifi</i>
Prior School District Taxable Value	<u>481,142,817</u>	<i>From Prior Year Budget, Cove</i>
Prior Year TOTAL Property Tax Request	<u>3,385,972.00</u>	<i>From Prior Year Budget, Cove</i>
Prior Year Property Tax Request - All Other Purposes ONLY	<u>3,272,958.00</u>	<i>From Prior Year Budget, Cove</i>
Prior Year Levy Rate	<u>0.703735</u>	<i>Prior Year total levy set by Co</i>
School District Real Growth Value	<u>20,384,616.00</u>	<i>From County Assessor Certifi</i>
School District Prior Year Total Real Property Valuation	<u>452,607,989.00</u>	<i>From County Assessor Certifi</i>
Hearing Held On:	<u></u>	
Day of month:	<u>16th</u>	
Month:	<u>September</u>	
Year:	<u>2024</u>	
Time:	<u>7:00</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>Homer Community School Library, 212 South 3rd St., Homer, NE 68030</u>	
Special Hearing to Set Final Tax Request Held On:	<u></u>	
Day of month:	<u>16th</u>	
Month:	<u>September</u>	
Year:	<u>2024</u>	
Time:	<u>7:05</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>Homer Community School Library, 212 South 3rd St., Homer, NE 68030</u>	

**2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM**

County-District #: 220031 Class #: 3
Homer Community School
TO THE COUNTY BOARD AND COUNTY CLERK OF
Dakota County

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

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

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

<p>Outstanding Bonded Indebtedness as of September 1, 2024 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td align="right">\$ 617,901.10</td> <td>Principal</td> </tr> <tr> <td align="right">\$ 60,178.96</td> <td>Interest</td> </tr> <tr> <td align="right">\$ 678,080.06</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$ 617,901.10	Principal	\$ 60,178.96	Interest	\$ 678,080.06	Total Outstanding Bonded Indebtedness	<p>Total Certified Valuation (All Counties) \$ 545,569,218</p> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>
\$ 617,901.10	Principal						
\$ 60,178.96	Interest						
\$ 678,080.06	Total Outstanding Bonded Indebtedness						
Report of Joint Public Agency & Interlocal Agreements							
<p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?</p> <p align="center"><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>							

<p>County Clerk's Use Only</p>	<p>Report of Trade Names, Corporate Names & Business Names</p> <p>Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?</p> <p align="center"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Trade Name Report by September 30th.</i></p> <p>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?</p> <p align="center"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p>
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<p align="center">APA Contact Information</p> <p align="center">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p align="center">Website: auditors.nebraska.gov</p> <p align="center">Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p align="center" style="background-color: yellow;">Submission Information</p> <p align="center" style="font-size: 24pt;">Budget Due by 9-30-2024</p> <p align="center">Submit budget to:</p> <ol style="list-style-type: none"> 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
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BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 220031
Homer Community School

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,289,567.00	5,352,851.00	3,120,815.00	8,473,666.00	500,000.00	7,473,666.00	7,973,666.00	500,000.00	8,473,666.00
Depreciation	324,799.35	500,000.00		500,000.00			500,000.00		500,000.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	51,329.00	220,000.00		220,000.00			220,000.00	-	220,000.00
School Nutrition	107,492.00	296,000.00		296,000.00			296,000.00	-	296,000.00
Bond	-	-	-	-			-	-	-
Special Building	143,243.00	188,043.00	330,000.00	518,043.00			518,043.00		518,043.00
Qualified Capital Purpose Undertaking	249,195.63	250,435.63	114,564.37	365,000.00			365,000.00	-	365,000.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,165,625.98	6,807,329.63	3,565,379.37	10,372,709.00	500,000.00	7,473,666.00	9,872,709.00	500,000.00	10,372,709.00

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

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

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

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,036,382.00	7,436,409.00	2,903,840.00	10,340,249.00	800,000.00	7,250,682.00	8,050,682.00	2,289,567.00
Depreciation	626,156.00	958,173.35		958,173.35			633,374.00	324,799.35
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	69,195.00	256,329.00		256,329.00			205,000.00	51,329.00
School Nutrition	122,038.00	362,492.00		362,492.00			255,000.00	107,492.00
Bond	-	-	-	-			-	-
Special Building	232,924.00	815,630.00	335,258.00	1,150,888.00			1,007,645.00	143,243.00
Qualified Capital Purpose Undertaking	818,025.00	938,694.63	113,014.00	1,051,708.63			802,513.00	249,195.63
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,904,720.00	10,767,727.98	3,352,112.00	14,119,839.98	800,000.00	7,250,682.00	10,954,214.00	3,165,625.98

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

MOTOR VEHICLE TAXES
\$ 205,500.00

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,814,435.00	6,116,987.00	2,488,691.00	8,605,678.00	669,555.00	5,899,741.00	6,569,296.00	2,036,382.00
Depreciation	300,474.00	713,480.00		713,480.00			87,324.00	626,156.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	94,532.00	269,234.00		269,234.00			200,039.00	69,195.00
School Lunch	120,387.00	406,591.00		406,591.00			284,553.00	122,038.00
Bond	-	-	-	-			-	-
Special Building	3,427,864.00	3,859,984.00	302,849.00	4,162,833.00			3,929,909.00	232,924.00
Qualified Capital Purpose Undertaking	710,000.00	724,334.00	114,192.00	838,526.00			20,501.00	818,025.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 7,467,692.00	12,090,610.00	2,905,732.00	14,996,342.00	669,555.00	5,899,741.00	11,091,622.00	3,904,720.00

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

MOTOR VEHICLE TAXES	
\$	206,814.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

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

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

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

Homer Community School

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 3,272,958.00
(Total Personal and Real Property Tax Required for All Other Purposes from prior year budget - Cover Page)

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

Real Growth Percentage Increase

$$\frac{20,384,616.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{452,607,989.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{4.50} \% (3)$$

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

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

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

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) \$ 3,485,671.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

220031

Homer Community School

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

Homer Community School
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,152,338.00	-	333,333.00	115,721.37
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		115,721.37
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	115,721.37
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,152,338.00	-	333,333.00	-
14	Assessed Valuation	545,569,218	545,569,218	545,569,218	545,569,218
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.577807	0.000000	0.061098	0.000000
16	Total Levy for Compliance	0.638905			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
------	----------------	-----------	---------------

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

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Joseph Lefdal

Notice is hereby given that Homer Community School has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting held on March 11th, 2024 at 7:00pm at the School Library in Homer, Nebraska.

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

1

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

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 192,500.00	\$ 192,500.00	\$ 385,000.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>			\$ -
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>			\$ -
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 500.00	\$ 500.00	\$ 1,000.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 194,200.00	\$ 194,200.00	\$ 388,400.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

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

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

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

2. The total assessed value of property differs from last year’s total assessed value by 13.39 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.620631 per \$100 of assessed value.
4. Homer Community School proposes to adopt a property tax request that will cause its tax rate to be 0.660116 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Homer Community School will increase (or decrease) last year’s budget by -10.18 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (220031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 16th day of September, 2024 at 7:00 o'clock, PM, at the Homer School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

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

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

Notice of Special Hearing To Set Final Tax Request

Homer Community School (220031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 16th day of, September 2024 at 7:05 o'clock P.M., at Homer Community School Library, 212 South 3rd St., Homer, NE 68030 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

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

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,050,682.00	2,933,172.00	0.609626	0.537635	7,973,666.00	3,152,338.00	0.577807	-5%	-1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	1,007,645.00	338,644.00	0.070383	0.062072	518,043.00	333,333.00	0.061098	-13%	-49%
Qualified Capital Purpose Undertaking Fund K - 12	802,513.00	114,156.00	0.023726	0.020924	365,000.00	115,721.37	0.021211	-11%	-55%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	9,860,840.00	3,385,972.00	0.703735	0.620631	8,856,709.00	3,601,392.37	0.660116	-6%	-10%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,613,844.00	3,950,000.00	4,300,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	669,555.00	800,000.00	500,000.00
4	Support Services - Pupils (SPED Related)	2100's			
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	336,747.00	470,000.00	450,000.00
7	Support Services - Instructional	2200's	101,191.00	206,000.00	175,000.00
8					
9	Board of Education	2310			
10	Executive Administration Services	2320	211,975.00	322,000.00	290,000.00
11	District Legal Services	2330	2,256.00		
12	Office of the Principal	2410	346,419.00	480,000.00	410,000.00
13	General Administration - Business Services	2500	147,427.00	254,000.00	200,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	456,847.00	590,000.00	540,000.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	287,550.00	389,601.00	389,601.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /			
18	Summer School	1300	13,941.00	10,700.00	25,000.00
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	820.00	1,200.00	14,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	380,724.00	577,181.00	515,000.00
24					
25	Transfers to _____ Fund	8000			165,065.00
26	Interfund Loan/Repayment to _____ Fund				
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		6,569,296.00	8,050,682.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	669,555.00	800,000.00	500,000.00
32	Total Non-Special Education Disbursements & Transfers		5,899,741.00	7,250,682.00	7,473,666.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,973,666.00
34	NECESSARY CASH RESERVE				500,000.00
35	TOTAL REQUIREMENTS				8,473,666.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		2,212,948.00	1,524,933.00	1,719,567.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		601,487.00	511,449.00	570,000.00
41	Total Beginning Balance		2,814,435.00	2,036,382.00	2,289,567.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	1,677.00	1,500.00	1,500.00
46	Public Power District Sales Tax	1120	11,529.00	11,500.00	11,500.00
47	Motor Vehicle Taxes	1125	206,814.00	205,500.00	205,500.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	2,658.00	2,000.00	2,000.00
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	18,202.00	15,000.00	15,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	8,615.00	8,500.00	8,500.00
57	Nameplate Capacity Tax	3133			
58	Penalties and Interest on Taxes	1140	5,906.00	5,000.00	5,000.00
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	13,180.00	12,500.00	12,500.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,960,714.00	1,856,677.00	2,008,934.00
72	Special Education Programs	3120	317,090.00	315,000.00	315,000.00
73	Special Education Transportation	3125	961.00	900.00	900.00
74	Homestead Exemption	3130	22,712.00		

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	9,343.00	9,250.00	9,250.00
77	Payments for High Ability Learners	3535	5,154.00	4,500.00	4,500.00
78	Other State Appropriations				
79	Flex Spending: School Age Support Services		11,071.00	10,500.00	10,500.00
80					
81					
82					
83					
84	State Apportionment	3400	49,250.00	45,000.00	45,000.00
85	Other				
86	State Categorical Programs	3500's			
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	241,956.00		
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	70,325.00	70,000.00	70,000.00
91		4526-4528, 4531			
92	Native American Education		167,176.00	165,000.00	165,000.00
93	REAP		41,003.00	40,000.00	40,000.00
94	IDEA Programs	4512-4523	87,982.00	85,000.00	85,000.00
95		4416-4418			
96	4421/4422 IDEA Part B ARP and Allocation		20,231.00	20,000.00	20,000.00
97	Medicaid in Public Schools	4708	1,481.00	1,200.00	1,200.00
98	Medicaid Administrative Activities in Public Schools	4709	7,008.00	6,500.00	6,500.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101	4969 Title IV Part A		10,000.00	10,000.00	10,000.00
102					
103					
104	Vocational Education (Carl Perkins)	4525	10,091.00	10,000.00	10,000.00
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300			
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116	Re-Appropriated Funds			2,489,000.00	
117	Other Non-Revenue Receipts	5690	423.00		
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		6,116,987.00	7,436,409.00	5,352,851.00
121	Personal and Real Property Taxes	1100	2,488,691.00	2,903,840.00	3,120,815.00
122	TOTAL RESOURCES AVAILABLE		8,605,678.00	10,340,249.00	8,473,666.00
123	Less: Disbursements & Transfers		6,569,296.00	8,050,682.00	
124	BALANCE FORWARD		2,036,382.00	2,289,567.00	

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

PROPERTY TAX RECAP	
	3,120,815.00
	31,523.00
	3,152,338.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3	Construction Services		52,488.00		
4	Supplies		22,817.00		
5	Furniture and Fixtures		12,019.00		
6	Total Depreciation Fund Expenses			633,374.00	500,000.00
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		87,324.00	633,374.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				500,000.00
14	TOTAL REQUIREMENTS				500,000.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		300,474.00	626,156.00	324,799.35
17	Investments, 9-1				
18	Total Beginning Balance		300,474.00	626,156.00	324,799.35
19	LOCAL SOURCES				
20	Interest	1510	13,006.00	10,000.00	10,000.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	400,000.00	200,000.00	165,200.65
24	Re-Appropriated Funds			122,017.35	
25					
26					
27	TOTAL RESOURCES AVAILABLE		713,480.00	958,173.35	500,000.00
28	Less: Disbursements & Transfers		87,324.00	633,374.00	
29	BALANCE FORWARD		626,156.00	324,799.35	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				-
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1			-	-
18	Investments, 9-1				
19	Total Beginning Balance		-	-	-
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			-
25	Re-Appropriated Funds				
26					
27					
28	TOTAL RESOURCES AVAILABLE		-	-	-
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	CONTINGENCY FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Legal Services	2330			
3	Judgments/Settlements	820			
4					
5					
6					
7	Transfers to General Fund	8000-911			
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	TOTAL REQUIREMENTS				-
11	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
12	Cash Balance, 9-1				
13	Investments, 9-1				
14	Total Beginning Balance		-	-	-
15	LOCAL SOURCES				
16	Interest	1510			
17					
18	NON-REVENUE SOURCES				
19	Transfers from General Fund	5200			
20					
21	TOTAL RESOURCES AVAILABLE		-	-	-
22	Less: Disbursements & Transfers		-	-	
23	BALANCE FORWARD		-	-	

Budgeted Calculation of Maximum Total Disbursements & Transfers

$$\begin{array}{r}
 \$ \qquad \qquad \qquad 7,973,666.00 \quad \times .05 = \qquad \qquad \qquad 398,683.30 \\
 \hline
 \text{(Total Budget of Disbursements \& Transfers-General Fund)} \qquad \qquad \qquad \text{(Column 3, Line 9 may not exceed this amount)} \\
 \text{[From General Fund Line 33]}
 \end{array}$$

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 21 must agree with TOTAL REQUIREMENTS on line 10 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	ACTIVITIES FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Expenses		200,039.00		
3	Total Activities Fund			205,000.00	220,000.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		200,039.00	205,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				220,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				220,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		94,532.00	69,195.00	51,329.00
18	Investments, 9-1				
19	Total Beginning Balance		94,532.00	69,195.00	51,329.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	174,702.00	170,000.00	168,671.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200			-
27	Re-Appropriated Funds			17,134.00	
28	TOTAL RESOURCES AVAILABLE		269,234.00	256,329.00	220,000.00
29	Less: Disbursements & Transfers		200,039.00	205,000.00	
30	BALANCE FORWARD		69,195.00	51,329.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

220031

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's			
3	Employee Benefits	200's			
4	Purchased Services	300 / 400	230,604.00		
5	Supplies & Materials (Excluding Food)	610	3,140.00		
6	Food	630	822.00		
7	Capital Outlay (New & Replacement)	731, 733, 739	40,667.00		
8	Utility Energy Services		9,039.00		
9	Miscellaneous		281.00		
10	Total SNF Amended 8/29			255,000.00	296,000.00
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		284,553.00	255,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				296,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				296,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		120,387.00	122,038.00	107,492.00
18	Investments, 9-1				
19	Total Beginning Balance		120,387.00	122,038.00	107,492.00
20	LOCAL SOURCES				
21	Interest	1510	1,605.00	1,000.00	1,000.00
22	Sale of Lunches/Milk	1610-1650	106,247.00	90,000.00	70,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	2,278.00	2,275.00	2,275.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	176,074.00	145,000.00	115,233.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32	Re-Appropriated Funds			2,179.00	
33	TOTAL RESOURCES AVAILABLE		406,591.00	362,492.00	296,000.00
34	Less: Disbursements & Transfers		284,553.00	255,000.00	
35	BALANCE FORWARD		122,038.00	107,492.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

School Nutrition Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	BOND FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1			-	-
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30	Re-Appropriated Funds				
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			-
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP

	-
	-
	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2024

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2024:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2024-2025	\$ 95,046.44	\$ 17,966.90	\$ 113,013.34
2025-2026	\$ 98,088.31	\$ 14,925.03	\$ 113,013.34
2026-2027	\$ 101,227.54	\$ 11,785.81	\$ 113,013.35
2027-2028 and thereafter	\$ 323,538.81	\$ 15,501.22	\$ 339,040.03
Total All Years	\$ 617,901.10	\$ 60,178.96	\$ 678,080.06

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

220031

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	1,472,186.00		332,538.00
3	Supplies	600	4,000.00		
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720	2,120,822.00		
7	Loan Repayment	831 / 832	332,901.00		
8	Total SBF			1,007,645.00	185,505.00
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		3,929,909.00	1,007,645.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				518,043.00
12	TOTAL REQUIREMENTS				518,043.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		3,362,674.00	170,424.00	80,793.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		65,190.00	62,500.00	62,450.00
17	Total Beginning Balance		3,427,864.00	232,924.00	143,243.00
18	LOCAL SOURCES				
19	Carline Tax	1115	206.00	200.00	200.00
20	Interest	1510	41,008.00	41,000.00	41,000.00
21	PPDST/Pen and Int on Tax/Other Local Rec		2,739.00	2,500.00	2,500.00
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	2,790.00		
25	Pro-Rate Motor Vehicles	3180	1,131.00	1,100.00	1,100.00
26					
27	Property Tax Credit	3131	29,724.00		
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's	354,522.00		
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Re-Appropriated Funds			537,906.00	
36	Total Available Resources Before Property Taxes		3,859,984.00	815,630.00	188,043.00
37	Personal and Real Property Taxes	1100	302,849.00	335,258.00	330,000.00
38	TOTAL RESOURCES AVAILABLE		4,162,833.00	1,150,888.00	518,043.00
39	Less: Disbursements & Transfers		3,929,909.00	1,007,645.00	
40	BALANCE FORWARD		232,924.00	143,243.00	

PROPERTY TAX RECAP

1. Tax From Line 37	330,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	3,333.00
3. Total Personal and Real Property Tax Requirement.	333,333.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			
4	Bond - Principal	831			100,000.00
5	Bond - Interest	832	20,501.00		15,000.00
6	Total QCPUF Expenses			802,513.00	250,000.00
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		20,501.00	802,513.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				365,000.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				365,000.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		710,000.00	817,775.00	248,945.63
14	Investments, 9-1				
15	County Treasurers Balance, 9-1			250.00	250.00
16	Total Beginning Balance		710,000.00	818,025.00	249,195.63
17	LOCAL SOURCES				
18	Carline Tax	1115	83.00	85.00	85.00
18	Interest	1510	31.00	30.00	30.00
20	PPDST		729.00	750.00	750.00
21	STATE SOURCES				
22	Homestead Exemption	3130	1,124.00		
23	Pro-Rate Motor Vehicle	3180	389.00	375.00	375.00
24					
25	Property Tax Credit	3131	11,978.00		
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Re-Appropriated Funds			119,429.63	
32	Total Available Resources Before Property Taxes		724,334.00	938,694.63	250,435.63
33	Personal and Real Property Taxes	1100	114,192.00	113,014.00	114,564.37
34	TOTAL RESOURCES AVAILABLE		838,526.00	1,051,708.63	365,000.00
35	Less: Disbursements & Transfers		20,501.00	802,513.00	
36	BALANCE FORWARD		818,025.00	249,195.63	

PROPERTY TAX RECAP

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

114,564.37
1,157.00
115,721.37

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1			-	-
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35	Re-Appropriated Funds				-
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1			-	-
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31	Re-Appropriated Funds				-
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

DETERMINATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

(notification required on or before August 20th of each year)

SUPERINTENDENT

HOMER COMMUNITY SCHOOL

P.O. BOX #310

HOMER, NE 68033-0100

TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

Name of School District	Class of School	Base Annual Code	Uniform Learning Code	School District Available Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage *
WOMER #1 SCHOOL	3	12-031		542,804,709	20,334,515	459,041,656	4.53

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1531 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

* Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1531 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I, CHRISTOPHER ADAMS, 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.

Christopher Adams (Signature of county assessor) 8/12/24 (Date)

CC: County Clerk DAKOTA County

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

* Mandatories to School District: If 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.
 Guidelines form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

certification required on or before August 20th of each year

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


TAXABLE VALUE LOCATED IN THE COUNTY OF THURSTON

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage ^a
HOMER 31	3	22-0031		3,087,429	0	2,560,493	0.00

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

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

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


(signature of county assessor) 8-12-24
(date)

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

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

Notice of Special Hearing To Set Final Tax Request

Homer Community School (220031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 16th day of, September 2024 at 7:05 o'clock P.M., at Homer Community School Library, 212 South 3rd St., Homer, NE 68030 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

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

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,050,682.00	2,933,172.00	0.609626	0.537635	7,973,666.00	3,152,338.00	0.577807	-5%	-1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	1,007,645.00	338,644.00	0.070383	0.062072	518,043.00	333,333.00	0.061098	-13%	-49%
Qualified Capital Purpose Undertaking Fund K - 12	802,513.00	114,156.00	0.023726	0.020924	365,000.00	115,721.37	0.021211	-11%	-55%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	9,860,840.00	3,385,972.00	0.703735	0.620631	8,856,709.00	3,601,392.37	0.660116	-6%	-10%

PROPERTY TAX ASKING HISTORY

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

*Taxable valuation will be known by August 20th.

*Proceeds for the Lease-Purchase (\$2.27million) and QCPUF (\$700,00) are deposited in the Building Fund.

*Resources for paying off the Lease Purchase are levied in the Building Fund.

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

*The maximum Building Fund levy is .14 cents

PROPERTY TAX ASKING HISTORY

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

Year	Total State Aid	Portion from Equalization/Foundation
2013 - 14	1,425,608	631,034
2014 - 15	1,239,232	347,025
2015 - 16	959,321	1,379
2016 - 17	975,678	0
2017 - 18	907,843	0
2018 - 19	939,052	0
2019 - 20	1,347,713	165,206
2020 - 21	2,087,990	773,244
2021 - 22	1,984,385	648,236
2022 - 23	1,960,714	646,705
2023-24	1,850,076	685,377

Vendor Name	Invoice Number	Description	Amount
Checking Account ID 1	Fund Number 01	GENERAL FUND	
Angela Ford	08292024	Discretionary Spending	59.94
Total Angela Ford			59.94
Appeara	1002237	Mop Supplies	117.52
Total Appeara			117.52
AT&T	08162024	Long Distance	83.24
Total AT&T			83.24
Blick Art Materials	20240911	Art Supplies	255.23
Blick Art Materials	20240911-0001	Art Supplies	1,583.82
Total Blick Art Materials			1,839.05
Capital One	08242024	Elem Guidance, PD	397.78
Total Capital One			397.78
Dakota Supply Group	S104007853.001	supplies	59.34
Total Dakota Supply Group			59.34
Eakes Office Solutions	INV581878	Copier overages	222.78
Total Eakes Office Solutions			222.78
Electronic Contracting Company	62152	Alarm monitoring service	600.00
Total Electronic Contracting Company			600.00
Esu #1	12220,12242,12267	network fees, extra psych days	9,061.44
Total Esu #1			9,061.44
Fastwyre Broadband	09012024	Internet	7.95
Total Fastwyre Broadband			7.95
Fleet US	SI114122	Field Paint	364.00
Total Fleet US			364.00
Fouk Brothers Plumbing & Heating	407983	supplies	45.39
Total Fouk Brothers Plumbing & Heating			45.39
Gill Hauling	09012024	Trash removal	1,021.49
Total Gill Hauling			1,021.49
Heartland Counseling Services, Inc.	3524	Presentation to Staff	218.36
Total Heartland Counseling Services, Inc.			218.36
Her Health	2425-100	yearly Mileage for Esteem Program	850.00
Total Her Health			850.00
Hillyard / Sioux Falls Branch	20240911	Custodial Supplies	1,643.70
Total Hillyard / Sioux Falls Branch			1,643.70
Homer Community School	20240911	Yearbooks for Library	100.00
Total Homer Community School			100.00

Vendor Name	Invoice Number	Description	Amount
Hometown Leasing	09012024	copier lease	1,610.70
Total Hometown Leasing			<u>1,610.70</u>
J & J Pronto	08312024	Fuel	768.77
Total J & J Pronto			<u>768.77</u>
Jay-lan	3023,2944	Sprinkler	814.25
Total Jay-lan			<u>814.25</u>
JW Pepper & Son Inc	20240911	Band Supplies	221.49
Total JW Pepper & Son Inc			<u>221.49</u>
Kris Noreen	08312024	Mileage	58.96
Total Kris Noreen			<u>58.96</u>
Language Link	279429	interpretation services	2.80
Total Language Link			<u>2.80</u>
LaQuinta Inn and Suites	4211,4224	BM Travel - software training	321.00
Total LaQuinta Inn and Suites			<u>321.00</u>
Lessman Electric Supply Co	20240911	Gym Fan	313.50
Total Lessman Electric Supply Co			<u>313.50</u>
Menards - Sioux City	40907,40246	Supplies	178.70
Total Menards - Sioux City			<u>178.70</u>
Mid-bell Music, Inc	10840800,10840317	Supplies	83.99
Total Mid-bell Music, Inc			<u>83.99</u>
Morningside University	02052025	Jazz Festival Fee	225.00
Total Morningside University			<u>225.00</u>
Nebraska Dept of Labor	0162454005	Unemployment	14.78
Total Nebraska Dept of Labor			<u>14.78</u>
Nebraska Rural Community School Association	Mem 099	NRSCA Membership Dues	850.00
Total Nebraska Rural Community School Association			<u>850.00</u>
One Source	2022155422, 202216172	Background Checks	142.00
Total One Source			<u>142.00</u>
Robertson Implement Co.	R84765	Mower repairs	215.21
Total Robertson Implement Co.			<u>215.21</u>
Sam's Club	092220241	XC, PD, Elem, Fuel	499.31
Total Sam's Club			<u>499.31</u>
Shawn Spurrell	09092024	reimburse, FB/trophy case	438.60
Total Shawn Spurrell			<u>438.60</u>

Vendor Name	Invoice Number	Description	Amount
Signs By Tomorrow	76551,76559	Entrance Signs, Bus	510.00
Total Signs By Tomorrow			<hr/> 510.00
Sioux City Winnelson Co.	506678 01	supplies	13.30
Total Sioux City Winnelson Co.			<hr/> 13.30
Siouxland Lock & Key	16732	Keys	28.50
Total Siouxland Lock & Key			<hr/> 28.50
Software Unlimited, Inc.	20240901-17	Annual Fee	5,800.00
Total Software Unlimited, Inc.			<hr/> 5,800.00
Spurrell, Cassandre	09112024	Homecoming Supplies, reimburse	251.84
Total Spurrell, Cassandre			<hr/> 251.84
Time Management Systems	317230	Monthly Fee	85.00
Total Time Management Systems			<hr/> 85.00
Wayne State College	810	Booth at WSC Education Fair	50.00
Total Wayne State College			<hr/> 50.00
Wenger Corporation	20240911	Chairs	136.29
Total Wenger Corporation			<hr/> 136.29
Wilmes Hardware Hank	1689929-01	supplies	71.72
Total Wilmes Hardware Hank			<hr/> 71.72
Fund Number 01			<hr/> 30,397.69
Checking Account ID 1			<hr/> 30,397.69

Building Fund: (Used for Improvements)		
Balance in Building Fund Passbook (8-1-24)		\$ 572,816.03
Interest		1,661.12
Dakota and Thurston County Treasurer		527.30
Less check to HCI		- 429,573.02
	August Ending Balance	\$ 145,431.43

QCPUF Fund		
Balance in QCPUF (8-1-24)		\$ 249,195.63
Dakota and Thurston County Treasurer		\$ 1,512.88
	August Ending Balance	\$ 250,708.51

Depreciation Fund: (Used for Replacement)		
Balance in Depreciation Fund Balance (8-1-24)		\$ 324,799.35
Interest		773.42
Less check to Yanda's		24,748.64
Less check to IPearl		757.00
	August Ending Balance	\$ 300,067.13

Depreciation Fund Total Designation:

August 2017	\$100,000 for Textbooks(used2,482)(Used167) (25,254)(10,033)(11,836) (6961)
August 2019	\$25,000 for Vehicle (23,678 for van) \$25,000 for Textbooks
August 2022	\$50,000 for Textbooks \$150,000.00 for Technology (109,532)(23,414) \$100,000.00 for Repairs(2988) (8,219) (3,800)(37,842)(34,908)
August 2023	\$50,000 for Technology \$25,000 for Textbooks \$25,000 for Vehicle

Depreciation Fund Total Available:

Total Repairs	\$ 12,243
Total Technology	\$ 67,054
Total Textbooks	\$143,267
Total Vehicle	\$ 26,322
Total Misc.	\$ 26,074

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General Fund Account Balances –September 2024

Receipts:

(Received since last board meeting)

First Community Bank – Interest	127.77
Dakota & Thurston County Treasurer – Taxes from last month	33,418.17
REAP	49,660.00
ESU #2/Cultural Connections Library Book Reimburse	4,906.08
ESU#2/HAL Salary Reimbursement	129.28
Band Rental Fees	240.00
Tech Fees	4,976.00

Balance in General Fund Checking (9/1/2024)	240,878.27
Balance in CD (9/1/2024)	832,873.57
Balance in General Fund Petty Cash (9/1/2024)	2,000.00
General Fund Balance	1,075,751.84

General Fund Checking Balance as of September 1, 2024	240,878.27
September Account Payable Expenses	- 30,397.69
September Payroll Expense (Inc payroll deductions)	- 468,191.29
September To Be Deposited	+ 699,578.80
Estimated Balance End of September	441,868.09

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Hot Lunch Program Balance August 1, 2024

Hot Lunch Balance as of August 1, 2024	\$ 15,044.78
August Expenses to date	- 509.95
August Deposited to date	+ 4,060.45
Balance End of August	\$ 18,595.28

HCS Nutrition Fund Balance August 1, 2024

Nutrition Balance as of August 1, 2024	\$ 92,479.15
August expenses to date	- 0
August deposited to date	+ 235.63
Balance End of August	\$ 92,714.78

TOTAL LUNCH BALANCE \$111,310.06

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Activity Account Balance – August, 2024

Beginning bank balance as of August 1, 2024	\$ 61,765.22
August expenditures	- 10,001.09
August deposits	+ 13,570.50
Balance End of August	\$ 65,334.63

Total Collections

	2020-2021	2021-2022	2022-2023	2023-2024
September	1,033,272	1,101,510	800,659	698,595
October	550,305	466,671	316,779	466,618
November	264,180	354,239	519,791	221,093
December	324,994	273,331	275,982	346,820
January	693,440	1,441,146	1,130,286	1,324,358
February	646,250	666,287	588,149	524,431
March	458,215	331,897	332,046	485,652
April	618,307	381,882	574,028	513,032
May	1,158,909	1,183,274	855,633	996,973
June	460,064	409,099	429,134	489,487
July	67,137	60,559	48,640	84,226
August	104,801	43,664	417,695	93,457
TOTALS	6,379,875	6,713,559	6,288,821	6,244,744

Tax Collections

	2020-2021	% of Total	2021-2022	% of Total	2022-2023	% of Total	2023-2024	% of Total
September	817,230	79.09%	838,046	76.08%	600,231	74.97%	504,135	72.16%
October	336,673	61.18%	102,555	21.98%	116,402	36.75%	108,401	23.23%
November	53,098	20.10%	27,097	7.65%	35,932	6.91%	29,497	13.34%
December	22,881	7.04%	26,170	9.57%	25,912	9.39%	25,976	7.49%
January	446,873	64.44%	955,255	66.28%	889,616	78.71%	991,893	74.90%
February	316,400	48.96%	322,780	48.44%	214,253	36.43%	228,350	43.54%
March	75,000	16.37%	85,328	25.71%	59,157	17.82%	70,956	14.61%
April	265,720	42.98%	338,837	88.73%	347,686	60.57%	232,260	45.27%
May	910,927	78.60%	732,782	61.93%	591,358	69.11%	706,690	70.88%
June	179,454	39.01%	144,668	35.36%	135,466	31.57%	173,628	35.47%
July	62,928	93.73%	53,367	88.12%	40,059	82.36%	28,798	34.19%
August	84,641	80.76%	36,306	83.15%	49,150	11.77%	33,418	35.76%
TOTALS	3,571,825	55.99%	3,663,191	54.56%	3,105,221	49.38%	3,134,003	50.19%

State Aid

	2020-2021	% of Total	2021-2022	% of Total	2022-2023	% of Total	2023-2024	% of Total
September	211,738	20.49%	198,188	17.99%	199,203	24.88%	191,609	27.43%
October	208,734	37.93%	198,188	42.47%	195,724	61.79%	185,008	39.65%
November	208,734	79.01%	198,188	55.95%	195,724	37.65%	185,008	83.68%
December	208,734	64.23%	198,188	72.51%	195,724	70.92%	185,008	53.34%
January	208,734	30.10%	198,188	13.75%	195,724	17.32%	185,008	13.97%
February	208,734	32.30%	198,188	29.75%	195,724	33.28%	185,008	35.28%
March	208,734	45.55%	198,188	59.71%	195,724	58.94%	185,008	38.09%
April	208,734	33.76%	0	0.00%	195,724	34.10%	185,008	36.06%
May	208,734	18.01%	396,376	33.50%	195,724	22.87%	185,008	18.56%
June	208,468	45.31%	198,188	48.44%	195,719	45.61%	185,004	37.80%
July								
August								
TOTALS	2,090,078	32.76%	1,981,880	29.52%	1,960,714	31.18%	1,856,677	29.73%

MINUTES OF REGULAR MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Wednesday, August 14, 2024

A meeting of the Board of Education of Homer Community School was convened in open and public session on Wednesday, August 14, 2024 at 7:00 PM in the Library at Homer Community School, Homer, Nebraska. The following board members were present or absent:

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

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

Visitors present: Several

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

I.Call Hearing to Order

I.A.Student Fees Hearing

I.B.Public comment

There was no public comment.

II.Adjourn Student Fees Hearing

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

III.A.Posted in the room

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

III.C.District Mission Statement:

IV.Board Member Roll Call

Motion was made by Aaron Reis and seconded by Ryan Harris to approve the absence of Member Kirkholm. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

V.Approval of the Agenda and changes to the Agenda

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

Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea,
Aaron Reis: Yea, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

VI.Approval of Consent Agenda

Motion was made by Ryan Harris and seconded by Aaron Reis to approve all items presented on the Consent Agenda. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea,
Aaron Reis: Yea, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

VI.A.Mintues from the July 8th regular meeting

VI.B.Claims and Accounts

VII.Public Comment

There was none

VIII.Information Items: Reports

VIII.A.Administrator reports

Mrs. Uhl reported the Teammates kickoff will be on Monday, August 19th. She also informed the board about a new program called Books are Fun which will involve students in Grades PK-5. Every student in those grades will walk away with a free book and more incentives can be earned. Mr. Coviello reported that Fall practices began on Monday, August 12th. A discussion was held regarding transporting students to softball practice in Ponca and Homecoming week will be September 9-13.

VIII.B.Superintendent report

Dr. Lefdal shared a letter from NDE allowing our substitute teachers to sub more than 90 days per year. Area membership awards were mentioned as well for Harris and Hall. Dr. Lefdal also visited with the board about how our board meetings will now be run through SPARQ Data. He is also looking at placing all our policies on SPARQ as they will keep our policies up to date for us. He also shared information about the latest legislation. We did have an OCR complaint in regard to our website not being disability compliant, especially for the visually impaired. Work will be done to get our website up to compliance.

VIII.C.Facility report

Jeff Reed reported they have still been meeting weekly regarding HVAC issues. Will see how room temperatures react with students in the building. Several changes have been made. Still addressing how to address the water coming off the roof. Also discussed playground drainage.

VIII.D.Board Committee Report

The transportation committee met, and they discussed ideas about different transportation options.

IX.Discussion Items

IX.A.2024-25 Budget

Dr. Lefdal informed the board we would need to have a budget amendment hearing for Nutrition and Activities. We will see a substantial increase in property taxes for our district and a small increase in state aid. He is hoping to have the budget worked through by August

22nd.

X.Action Items

X.A.Consider, discuss, and take action to approve the 2024-25 substitute teacher pay.

Motion was made by Aaron Reis and seconded by Dr. Kristina Nelsen to recommend freezing substitute teacher pay for the 2024-25 school year. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Abstain (With Conflict), Ryan Harris: Yea, Tyler Kirkholm: Absent, Dr.

Kristina Nelsen: Yea, Aaron Reis: Yea, Paul Tighe: Yea

Yea: 4, Nay: 0, Absent: 1, Abstain (With Conflict): 1

X.B.Consider, discuss, and take action to approve the updated policies from NASB.

Discussion was held regarding various policy updates.

Motion was made by Aaron Reis and seconded by Ryan Harris to approve the updated policies from NASB. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

X.C.Consider, discuss, and take action to approve the 2024-25 Student Handbook.

Dr. Lefdal informed the board that random drug testing was added back into the handbook.

Motion was made by Aaron Reis and seconded by Dr. Kristina Nelsen to approve the 2024-25 Student Handbook. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

X.D.Consider, discuss, and take action to set the adult meal prices for the 2024-25 school year at \$4.95 for lunch and \$2.80 for breakfast.

Motion was made by Aaron Reis and seconded by Dr. Kristina Nelsen to approve adult meal prices for the 2024-25 school year at \$4.95 for lunch, and \$2.80 for breakfast. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

X.E.Consider, discuss, and take action to reaffirm the Parent and Family Engagement Policy (1005.03)

Motion was made by Dr. Kristina Nelsen and seconded by Aaron Reis to reaffirm the Parent and Family Engagement Policy. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

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

Motion was made by Aaron Reis and seconded by Ryan Harris to approve the staff training requirement form. On roll call vote the Board voted as follows: The motion carried

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

Yea: 5, Nay: 0, Absent: 1

X.G.Consider, discuss, and take action to approve the 2024-25 tax authority resolution.

The school district's property tax request authority is calculated by taking the school district's property tax request from the prior year, adding total non-tax revenue from the prior year, and then increasing the school district's base growth percentage.

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

X.H.Consider, discuss, and take action to approve the 2024-25 certified and classified staff handbooks.

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

X.I.Consider, discuss, and take action to reaffirm the 2024-25 Student Fee Policy.

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

X.J.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 Aaron Reis and seconded by Dr. Kristina Nelsen 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: Yea, Ryan Harris: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea,
Aaron Reis: Yea, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

X.K.Consider, discuss, and take action to approve the opening of a bank account at First Community Bank for the Qualified Capital Purpose Undertaking Funds (QCPUF).

We are currently putting QCPUF and Special Building funds in the same account. This will save time as well as be more transparent with fund balances.

Motion was made by Aaron Reis and seconded by Dr. Kristina Nelsen to approve the opening of a bank account at First Community Bank for the QCPUF fund. On roll call vote the Board voted as follows: The motion carried

Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea,
Aaron Reis: Yea, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

XI.Next Meeting

The budget Amendment hearing will be on August 29th at 7:00pm.

The budget hearing and tax levy will be on September 12th at 7:30pm.

The next regular board meeting will be on September 16th at 7:00pm.

XII.Adjournment

Motion was made by Aaron Reis and seconded by Dr. Kristina Nelsen to adjourn the meeting at 8:35pm. On roll call vote the Board voted as follows: The motion carried
Byron Hall: Yea, Ryan Harris: Yea, Tyler Kirkholm: Absent, Dr. Kristina Nelsen: Yea,
Aaron Reis: Yea, Paul Tighe: Yea
Yea: 5, Nay: 0, Absent: 1

Dated this Wednesday, August 14, 2024.

ATTEST:
Dr. Kristina Nelsen
Secretary

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

MINUTES OF SPECIAL MEETING
BOARD OF EDUCATION
HOMER COMMUNITY SCHOOL
Thursday, August 29, 2024

A meeting of the Board of Education of Homer Community School was convened in open and public session on Thursday, August 29, 2024 at 7:00 PM in the Library at Homer Community School, Homer, Nebraska. The following board members were present or absent:

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

Administration present: Superintendent Dr. Joseph Lefdal, Principal Abbie Uhl, and Principal Tom Coviello

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

Motion was made by Byron Hall and seconded by Tyler Kirkholm Motion to excuse Byron and Tyler, Second to excuse the absent board members. On roll call vote the Board voted as follows: The motion carried

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

Yea: 4, Nay: 0, Absent: 2

III. Approval of agenda and changes to agenda

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

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

Yea: 4, Nay: 0, Absent: 2

IV. Public Comment

No public comment.

V. Discussion Items

V.A. Legislative Update

New tax system was passed. More information to come.

V.B. 2024-25 Budget outlook

Dr. Lefdal is meeting with each board member to discuss the 2025-26 budget.

VI. Action Items

VI.A. Consider, discuss, and take action to amend the 2023-24 School Nutrition Fund budget from \$145,087 to \$255,000.

Discussion took place regarding the budget being set low.

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

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

Yea: 4, Nay: 0, Absent: 2

VI.B. Consider, discuss, and take action to amend the 2023-24 Activities fund budget from \$133,364 to \$205,000.

Discussion regarding budget overspent was focused on needs of program and budget being set low.

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

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

Yea: 4, Nay: 0, Absent: 2

VII. Next Meeting

Next meeting is set for Sept. 16th

VIII. Adjournment

Motion was made by Dr. Kristina Nelsen and seconded by Byron Hall To adjourn at 7:09 PM. On roll call vote the Board voted as follows: The motion carried

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

Yea: 4, Nay: 0, Absent: 2

Dated this Thursday, August 29, 2024.

ATTEST:
Dr. Kristina Nelsen
Secretary

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

Principal Board Report – September 16, 2024

District

- Off to a great start!
- Homecoming week - September 9-13
- Parent/Teacher Conferences - September 25 and 26
 - Shared to families on September 9
- TeamMates Mentor Meetings began on September 3
- Professional Development
 - Topics:
 - Social Contracts
 - Classwide Training
 - Jay Martin - Digital Safety
 - Sgt. Fernau - Mandatory Reporting, Narcan, Tourniquets
 - Jennifer Jackson - Trauma
 - Attendance/Classroom Expectations/Behavior Model/Friday Intervention Kick Off
 - Mixed PLCs - classroom instruction
 - SPED 101 (admin, SPED, school psych., SLP)
 - Agendas and Learning Targets
 - Parent/Teacher Conferences overview and expectations
 - Jen Davis - ESU (various technology topics)
 - Parent/Guardian Outreach
 - Wave AI to develop summary notes for staff to review.
 - Sample: [August 30, 2024](#)
 - Staff sign in sheets are utilized to document attendance per session.
 - If a staff member misses a session, they are to read the summary and follow up with their administrator.
 - [Professional Development Schedule 2024-2025](#)
- [Staff Hub 2024-2025](#)
 - Houses important information for staff members.

Elementary

- Fall testing - September 3-September 6
- Knight Time began on September 9
- Books are Fun kicked off! September 9-22
- [September Elementary Newsletter](#)

JH/HS

- ASVAB - Sophomores - September 10
- Fall Sports - High participation
 - High School - xx%
 - FB - 21
 - VB - 26
 - XC - 26
 - Cheer - 19 (7)
 - One Act -
 - Dance -
 - Middle School (7/8) - xx%
 - FB - 10
 - VB - 27
 - XC - 13
 - Cheer -
- Blood Drive
 - 13 units collected - 39 lives saved or sustained
-

Resolution Agreement

Homer Community Schools, Nebraska OCR Docket No. 07-24-1422

To resolve the above-referenced complaint investigation brought under Section 504 of the Rehabilitation Act of 1973 (Section 504), and Title II of the Americans with Disabilities Act (Title II), the Office for Civil Rights (OCR) of the U.S. Department of Education and Homer Community Schools (the District) enter into the following Agreement. This Agreement is entered into voluntarily, and it does not constitute an admission of liability, non-compliance, or wrongdoing by the District.

The District will engage in the following activities to ensure its programs, services, and activities communicated or facilitated online are accessible to people with disabilities:

1. Adopt an Accessibility Standard. Within 30 days of signing this Agreement, the District will adopt a widely-accepted accessibility standard, such as the Web Content Accessibility Guidelines (WCAG), version 2.1, level AA, or another standard that requires an equivalent level of accessibility for people with disabilities.
 - a. Reporting Provision: Within 30 days of signing this Agreement, the District will submit for OCR's review and approval its chosen accessibility standard.
2. Provide Notice. Within 30 days of signing this Agreement, the District will prominently post a fully-accessible Notice on the District's website describing how people with disabilities can inform the District of any technology-based barriers to access they have encountered and how they can request access to the underlying District program, service, or activity.
 - a. Reporting Provision: Within 30 days of signing this Agreement, the District will submit for OCR's review and approval the location and content of its Notice, as well as protocols and timeframes for responding to reports of barriers.
3. Conduct an Audit. Within 120 days of signing this Agreement, the District shall complete an Audit to identify barriers to access to its online programs, services, and activities. The Audit shall consist of taking an inventory and engaging in manual testing to identify barriers, as follows:
 - a. Undertake an Inventory of Pages to be Tested. The inventory will consist of: (1) URLs on the District's domain, including the District's homepage, first-level landing pages, and all web page templates not otherwise captured; and (2) all URLs outside of the District's domain, including those on all vendor-hosted or third-party-hosted sites, including social media sites and video hosting services used by the District to communicate or facilitate its programs, services, and activities to members of the public.
 - b. Engage in Manual Testing to Identify Barriers. For all pages (and associated electronic documents and videos) in the inventory undertaken pursuant to the preceding paragraph, the District will engage in robust manual testing to identify

barriers to access for people with disabilities. The testing shall, at a minimum, meaningfully incorporate the protocols and address the questions set out in Appendix A. Vendor or third-party hosted pages in its inventory will be assessed alongside those over which the District has full operational control.

- c. Reporting Provision: Within 120 days of signing this Agreement, the District will submit for OCR's review and approval the results of its Audit, including the URLs for all inventoried pages, its testing protocols, and detailed testing results for each tested URL including associated electronic documents and videos.
4. Engage in Remediation. As barriers are identified, the District will remediate those barriers; all barriers will be remediated fully within six months of the signature date of this Agreement. Barrier remediation will conform to the District's chosen accessibility standard.
 - a. Where barrier removal would impose an undue burden or fundamental alteration under Section 504 or Title II, the District will provide alternate measures that, at a minimum, afford a person with a disability the opportunity to acquire the same information, engage in the same interactions, and enjoy the same services, programs, and activities as a person without a disability in an equally effective and equally integrated manner, with substantially equivalent ease of use.
 - b. Where the District does not have the ability to effectuate immediate, full remediation of a vendor's or third party's technology, the District will request that the vendor complete its remediation of all barriers within six months of the signature date of this Agreement, and the District will immediately offer appropriate interim alternate measures until the technology has been verified to be barrier-free including, but not limited to, prominently posting a way for people with disabilities to request access to the same information using an alternative method. If the vendor or third party fails to remediate timely all barriers, the District will exercise all avenues for compliance, including seeking to replace the vendor or moving or duplicating the programs, services, and activities to a digital venue within the District's control. The District will continue to provide interim alternate measures until the barriers have been remediated.
 - c. If the District replaces a technology vendor, or moves from an in-house technology to a vendor-hosted technology, the District will follow these steps, at a minimum, during its procurement process to achieve compliance:
 - i. In any requests for proposals, the District will require bidders to commit to remediate noted barriers so the technology conforms to the District's adopted accessibility standard prior to delivery and throughout the life of the contract.
 - ii. Before determining a winning bidder, the District will select the product that most closely conforms to the District's adopted accessibility standard; if there are two or more products that equally conform to such standard, the District may employ other factors to decide the winning bid. The District will engage

in independent testing or otherwise confirm the validity of any vendor-offered accessibility assessment of its own product.

- d. Reporting Provision: Each time the District determines alternate measures are required in lieu of immediate barrier removal, it will immediately submit those proposed measures to OCR for review and approval. If the alternate measures are being proposed to overcome a perceived undue burden or fundamental alteration, the District will clearly indicate the factors it considered in making such a determination, for OCR's review and approval. No later than six months after this Agreement was signed, the District will notify OCR that it has fully remediated all barriers identified on the inventoried pages, including associated electronic documents and videos.
5. Update Testing and Remediation Protocols. Upon receipt of the notice provided in the preceding paragraph, or earlier if requested by the District, OCR will assess the effectiveness of the District's testing protocols and remediation steps by conducting its own testing on a representative sample of the web pages, electronic documents, and videos identified by the District pursuant to paragraph 3(c), using the District-adopted standard as an appropriate measure of compliance. The District will then participate in all video conferences requested by OCR, and, when appropriate, request that relevant vendors participate in such conferences, so OCR can share concerns or violations regarding any remaining barriers that impede the ability of people with disabilities to have equal opportunities to enjoy the District's underlying programs, services, and activities. These video conferences may also address any noted deficiencies regarding the District's Notice.
- a. Based on OCR's concerns or violations shared during the video conferences, the District will:
 - i. Make appropriate changes to its testing and remediation protocols, and may require its vendor(s) to engage in appropriate barrier removal;
 - ii. Re-test or engage in additional remediation tailored to address OCR's concerns as appropriate; and
 - iii. Within 30 days of the relevant video conference, notify OCR that the District is ready for OCR to re-test the original pages, along with a list of any additional URLs that the District believes are representative of barrier-free web pages, electronic documents, and videos, as appropriate, from which OCR may select for additional testing.

This process shall continue until, in OCR's judgment, the District's testing and remediation protocols result in equal opportunities for people with disabilities.

6. Develop a Plan to Maintain Accessible Features. The District will develop a Plan regarding how it intends to maintain the accessibility of the services, programs, and activities communicated or facilitated online, including updated testing and remediation protocols; revised procurement protocols and language; ongoing training for web developers,

procurement officials, and content creators; designations of responsibility; and appropriate levels and sources of funding to support ongoing efforts.

- a. Reporting Provision: Within one year of signing this Agreement, the District will submit for OCR's review and approval its Plan to Maintain Accessible Features.

7. Disclaimer. Nothing in this Agreement should be construed to mean that any content and functionality – including lower-priority content and functionality – is not subject to the requirements of Section 504 and Title II.

The District will comply fully with Title II of the ADA, including newly-added Subpart H, when it goes into effect. See 28 C.F.R. §§ 35.200 et seq. At that time, the regulatory language will supersede the terms of this Agreement, to the extent there are any conflicts or inconsistencies.

By signing the Agreement, the District agrees to provide data and other information in a timely manner in accordance with the reporting requirements of this Agreement. During the monitoring of the Agreement, if necessary, OCR may visit the District, interview staff and students, and request such additional reports or data as are necessary for OCR to determine whether the District has fulfilled the terms of the Agreement.

The District understands that OCR will not close the monitoring of the Agreement until such time as OCR determines that the District is in compliance with the terms of the Agreement and the statute(s) and regulation(s) at issue in the case.

The District understands that OCR may initiate administrative enforcement proceedings or refer the case to the Department of Justice (DOJ) for judicial proceedings in the event of breach. Before initiating such proceedings, OCR will give the District notice of the alleged breach and 60 calendar days to cure the alleged breach.

This Agreement will become effective upon the signature of the representative for the District, set out below.

Joey Lefdal
Superintendent
Homer Community Schools

Date

Appendix A

For the purposes of this Agreement, testing must address these protocols and questions, which only represent a starting point, rather than a comprehensive set, for assessing digital technology to ensure access to people with disabilities. See [OCR's video series](#) for more information.

For web pages: Check the following across different browsers using different types of hardware (for documentation, please specify the browsers by version and different desktop/laptop configurations):

- Keyboard access: Can users access all functions and content, and complete all tasks, independently by using only the keyboard (<tab>, <enter>, <spacebar>, <esc>, and arrow keys)? Verify in particular:
 - There are no keyboard traps that would prevent a user from advancing through the entire page, such as an automatically-refreshing social media embedded feed (*tip: try to tab very, very slowly through any such feed to observe whether a user can close it, or move past it, at a reasonable point; if the feed keeps refreshing by automatically adding additional entries to be shown, it causes a trap for those who are unable to use quick keyboard strokes – or a mouse - to navigate*); and
 - Expandable elements can not only be expanded, but can also be collapsed automatically or with a keyboard command, so they do not block other content.
- Logical reading order: Does keyboard navigation follow a logical, predictable order?
- Skip links: Can keyboard-only users bypass long navigation menus, embedded social media feeds, etc., without having to use excessive tabbing?
- Visual focus indicator: Can users visually track where they are located on the page while navigating with a keyboard?
- Alternative (Alt) text: Are all important images and graphics labelled with meaningful text, associated captions, or adjoining descriptions so, for example, people who are blind and use assistive technology will have access to the relevant information contained in the image or graphic? For linked images, does the alternative text tell users where the link will take them, rather than describe the image?
- Links: Are links well-named and unambiguous so users who are blind– without having to read nearby content – will understand the purpose and destination of each link? Common examples of ambiguous link names include “click here,” “read more,” “see all,” “http://...”-type, or “event notice,” and other ambiguous phrases.
- Color alone: Are there any instances where color alone distinguishes an object or state? If so, add another way to distinguish the object or state. For example, make sure color is not

the only way to distinguish link text from the surrounding paragraph text, and ensure color-coding is not the exclusive way used to convey important calendar dates (e.g., “no school” dates are marked in purple).

- Color contrast: Using an eyedropper tool or other manual method (automated testing is generally insufficient unless manually verified), is there at least a 4.5:1 contrast ratio for normal size text and a 3:1 contrast ratio for large scale text, comparing foreground and background colors of all text elements and text inside graphics? Text inside logos can be ignored for these purposes.
- Tables: Does the page avoid using layout tables? If data tables are present, are they necessary to convey information, or could a more accessible means of presentation be considered instead? If a data table is used, is it simple, so no cells span multiple columns or rows? Are column and row headers programmatically labelled?
- Buttons, form controls, and other operable elements: Are they labelled appropriately, both programmatically and visually? Do the visual labels continue to be properly associated with the elements when the screen is enlarged? If the elements have different states (such as form fields that are required for successful submission), are those conveyed by something other than color alone?
- Heading structure: Are headings programmatically labelled with a meaningful hierarchy, so people who are blind and using a screen reader can navigate a page according to its headings, listen to a list of headings, and skip to where they want to begin reading?
- Embedded videos and slide carousels: Where there are embedded videos or carousels, if they launch or rotate automatically, is that behavior necessary? If so, can a user pause or stop the video or carousel, and later replay the video or carousel, with keyboard commands? The ability to stop the video or carousel rotation can be important, not just while users are on the video or carousel, but while they are in other parts of the page.
- Magnification: Have you re-tested everything when content is magnified to the “point of reflow,” or in “responsive mode,” when the formatting changes to be more mobile-friendly (typically around 200% on standard laptop screens)? Are all contents and all functionality preserved and useful?
 - Paying particular attention to any “hamburger menus,” or expandable menus, can they be opened, navigated (including any sub-level items), and closed automatically or easily with the keyboard?
 - Is logical reading order on the page preserved, without the need to scroll right to left? If vertical scrolling is required inside windows or objects, can it be done with the keyboard?
 - Do elements meant to be together (such as form labels and text entry boxes) stay together upon magnification?

For electronic documents: In addition to addressing the questions above, have you conducted an accessibility review of your documents using the software's accessibility checker (e.g., "Check Accessibility" feature in Microsoft Word, "Accessibility Check" feature in Adobe Acrobat Pro DC, etc.)?

For videos:

- Is captioning present or is a transcript available? Transcripts should only be used when the audio can be fully understood separately from viewing the video and does not reference video content.
- Does the captioning or transcript meaningfully convey the contents of the audio track (not just phonetically)?
- Does the captioning or transcript indicate the names or appropriate descriptions of the speakers, if more than one person is speaking?
- Does the captioning or transcript use capitalization and punctuation appropriately, if that is important to understanding the contents?
- Is important on-screen information also conveyed audibly, so people who are blind or have low vision have access to the contents?

For social media posts:

- If graphic images are used, are they accompanied by text that conveys the same information?
- If videos are used, are they accessible as described above?

July Printing Summary

Full Name	Department	Office	Primary Card Number	Color Pages	Grayscale Pages	Duplex Pages	Simplex Pages	Total Printed Pages	Jobs	Avg. Pages	Print Cost	Avg. Cost	Paper Cost	Paper and Print Cost	Monthly Rank
Pat Wright	Elementary	Room 223	25766	931	6268	2718	4481	7199	341	21.1	\$68.13	\$0.20	\$46.66	\$114.79	1
Angela Ford	Elementary	Room 106	60180	548	71	258	361	619	63	9.8	\$20.93	\$0.33	\$3.92	\$24.84	5
Joey Lefdal	Administration		25787	325	1620	196	1749	1945	144	13.5	\$20.77	\$0.14	\$14.76	\$35.53	2
Makayla Murphy	Elementary	Room 123	44894	487	317	38	766	804	75	10.7	\$19.94	\$0.27	\$6.27	\$26.21	3
Lynn Jansen	Administration	Room 101	62512	345	886	414	817	1231	187	6.6	\$17.63	\$0.09	\$8.18	\$25.82	4
Kealy Ensminger	High School		25774	379	80	114	345	459	62	7.4	\$15.42	\$0.25	\$3.21	\$18.64	6
Hollie Waldee	Elementary		25780	194	667	60	801	861	194	4.4	\$10.81	\$0.06	\$6.64	\$17.45	7
Amy Brand	Administration	Room 101	62508	134	1044	972	206	1178	59	20	\$10.56	\$0.18	\$5.53	\$16.09	8
Katie Curry	Elementary	Room 110	39268	189	35	90	134	224	38	5.9	\$7.28	\$0.19	\$1.43	\$8.71	11
Cheer Coach	Athletics		25784	92	565	0	657	657	13	50.5	\$6.44	\$0.50	\$5.25	\$11.69	9
Kayla Dorcey	Elementary	Room 109	25796	62	611	44	629	673	41	16.4	\$5.65	\$0.14	\$5.20	\$10.85	10
Aspen Bennier	Elementary		25782	15	824	780	59	839	20	42	\$4.93	\$0.25	\$3.59	\$8.52	12
Keely Sanchez	Elementary	Room 118	17659	98	34	40	92	132	11	12	\$3.86	\$0.35	\$0.89	\$4.75	14
Abbie Uhl	Elementary	Room 103.5	62501	75	100	2	173	175	42	4.2	\$3.34	\$0.08	\$1.39	\$4.73	15
Carrie Vanscholaick	High School		17665	13	369	0	382	382	8	47.8	\$2.44	\$0.31	\$3.05	\$5.50	13
Katie Scott	Elementary	Room 105	17644	47	68	20	95	115	13	8.8	\$2.12	\$0.16	\$0.84	\$2.96	16
Brenda Boelter	Elementary	Room 107	25793	31	37	0	68	68	11	6.2	\$1.36	\$0.12	\$0.54	\$1.90	18
Kaydee Heaton	Elementary	Room 122	25765	30	0	8	22	30	8	3.8	\$1.13	\$0.14	\$0.21	\$1.33	20
Jeff Horner	Administration	Room 100	62503	29	7	0	36	36	24	1.5	\$1.12	\$0.05	\$0.29	\$1.41	19
Veronica Schmidt	Elementary	Room 115	25776	0	201	190	11	201	19	10.6	\$1.07	\$0.06	\$0.85	\$1.91	17
Krystal Stevenson	Elementary	Room 104	62502	21	1	0	22	22	4	5.5	\$0.79	\$0.20	\$0.18	\$0.97	22
Jeff Reed	IT		39270	20	4	2	22	24	7	3.4	\$0.77	\$0.11	\$0.18	\$0.95	23
Aaron Sasges	High School	Room 211	11058	18	7	0	25	25	9	2.8	\$0.71	\$0.08	\$0.20	\$0.91	24
Tom Coviello	Secondary		17679	17	3	0	20	20	5	4	\$0.65	\$0.13	\$0.16	\$0.81	25
Shawn Spurrell	High School / Elementary	Room 124	17683	0	115	64	51	115	13	8.8	\$0.61	\$0.05	\$0.66	\$1.27	21
Josh Watchorn	High School / Elementary	Room 224A	60175	0	60	20	40	60	10	6	\$0.32	\$0.03	\$0.40	\$0.72	26
Bill McPherran	C&M	Room 221	25795	0	32	0	32	32	13	2.5	\$0.17	\$0.01	\$0.26	\$0.43	27
Bret Hightreen	High School	Room 227	17653	0	28	0	28	28	8	3.5	\$0.15	\$0.02	\$0.22	\$0.37	28
David Dziurawiec	High School	Room 202	44895	0	26	4	22	26	5	5.2	\$0.14	\$0.03	\$0.19	\$0.33	29
Dan Schmitt	High School	Room 207A	60179	1	5	4	2	6	4	1.5	\$0.06	\$0.02	\$0.03	\$0.10	30
Triece Krause	Elementary	Room 113	62481	0	4	0	4	4	1	4	\$0.02	\$0.02	\$0.03	\$0.05	31
Casey Tremayne	High School	Room 241	25763	0	3	2	1	3	2	1.5	\$0.02	\$0.01	\$0.02	\$0.03	32
Austin Lambert	High School	Room 243	44893	0	2	0	2	2	1	2	\$0.01	\$0.01	\$0.02	\$0.03	33
													\$0.00	\$0.00	34
													\$0.00	\$0.00	35
													\$0.00	\$0.00	36
													\$0.00	\$0.00	37
													\$0.00	\$0.00	38
													\$0.00	\$0.00	39
													\$0.00	\$0.00	40
													\$0.00	\$0.00	41
													\$0.00	\$0.00	42
													\$0.00	\$0.00	43
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													\$0.00	\$0.00	70
													\$0.00	\$0.00	71
													\$0.00	\$0.00	72
													\$0.00	\$0.00	73
													\$0.00	\$0.00	74
													\$0.00	\$0.00	75
													\$0.00	\$0.00	76
Totals			4101	14094	6040	12155	18195	1455	10.72	\$229.37	\$0.14	\$121.25	\$350.62		

Homer

Total Paper Cost	\$121.25	\$0.28
Total Print Cost Color	\$153.79	\$0.36
Total Print Cost BW	\$74.70	\$0.18
Overall Total	\$349.73	
Overall Cost/Student	\$0.82	

<i>Cost Per Student</i>		
<i>Sheets</i>	15175	
<i>Color Pages</i>	4101	
<i>BW Pages</i>	14094	
<i>Students</i>	426	

SSC

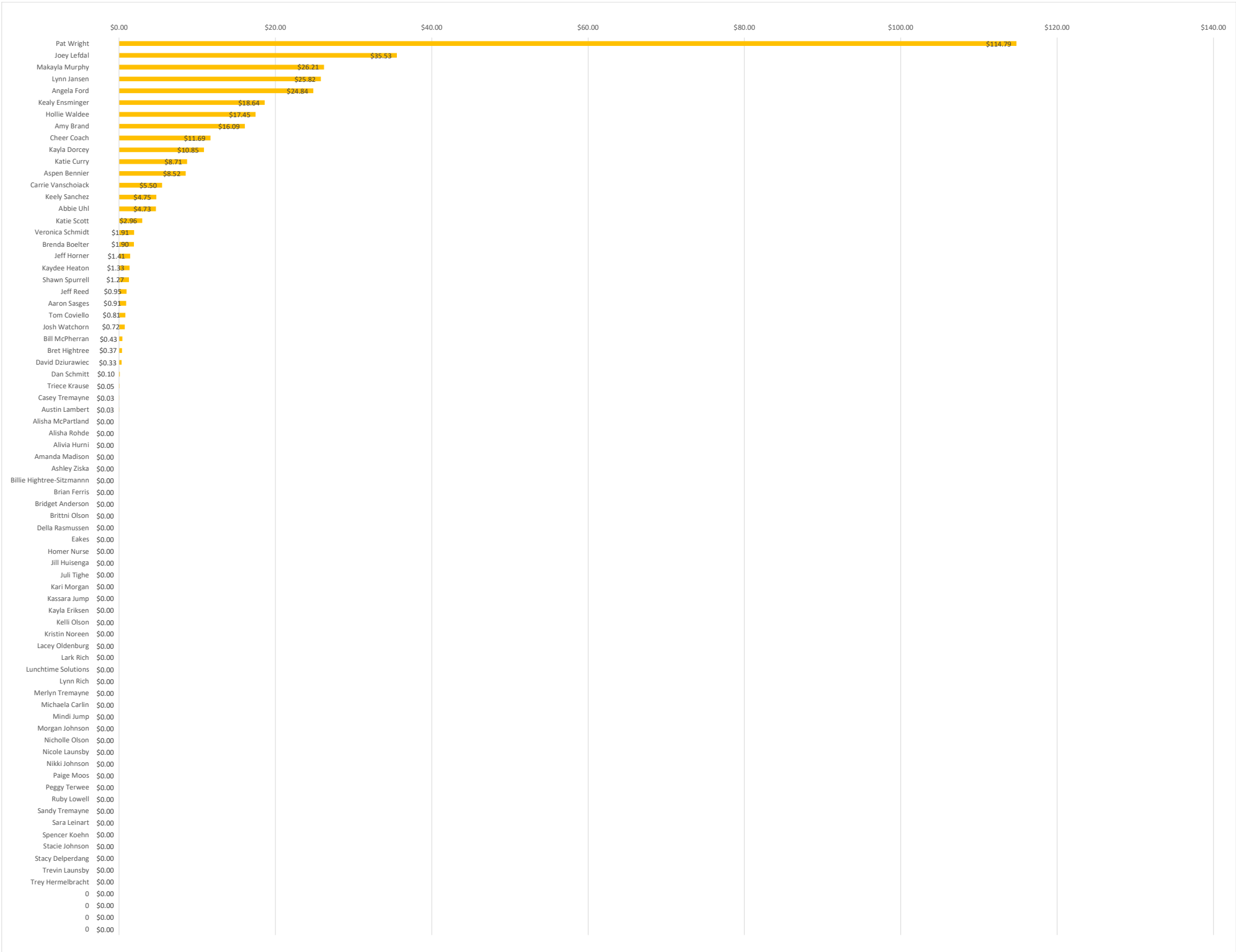
Total Paper Cost	\$1,200.73	\$0.30
Total Print Cost Color	\$1,712.21	\$0.43
Total Print Cost BW	\$554.49	\$0.14
Overall Total	\$3,467.43	
Overall Cost/Student	\$0.88	

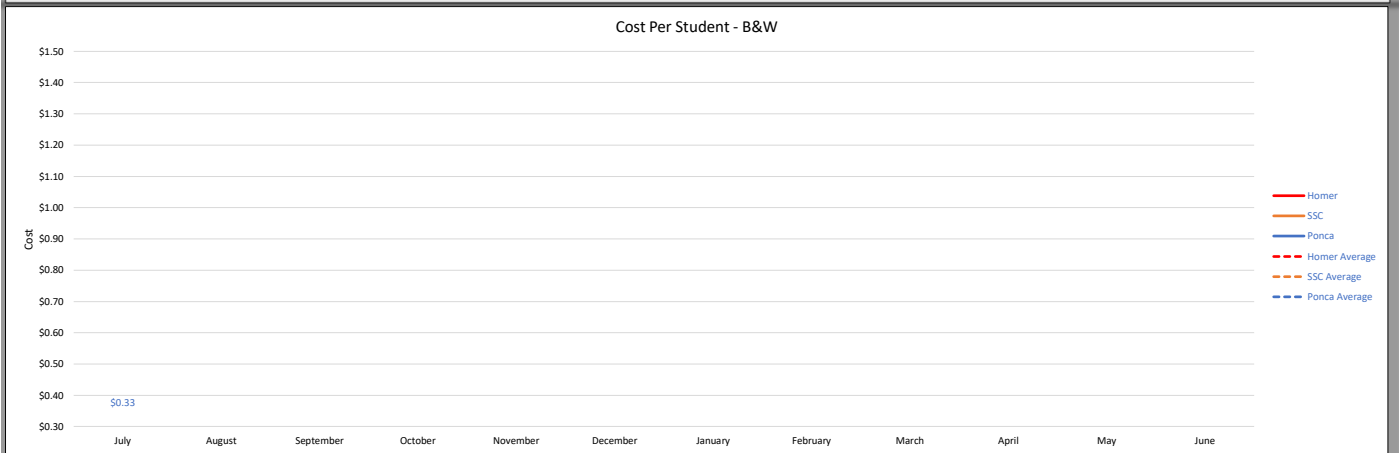
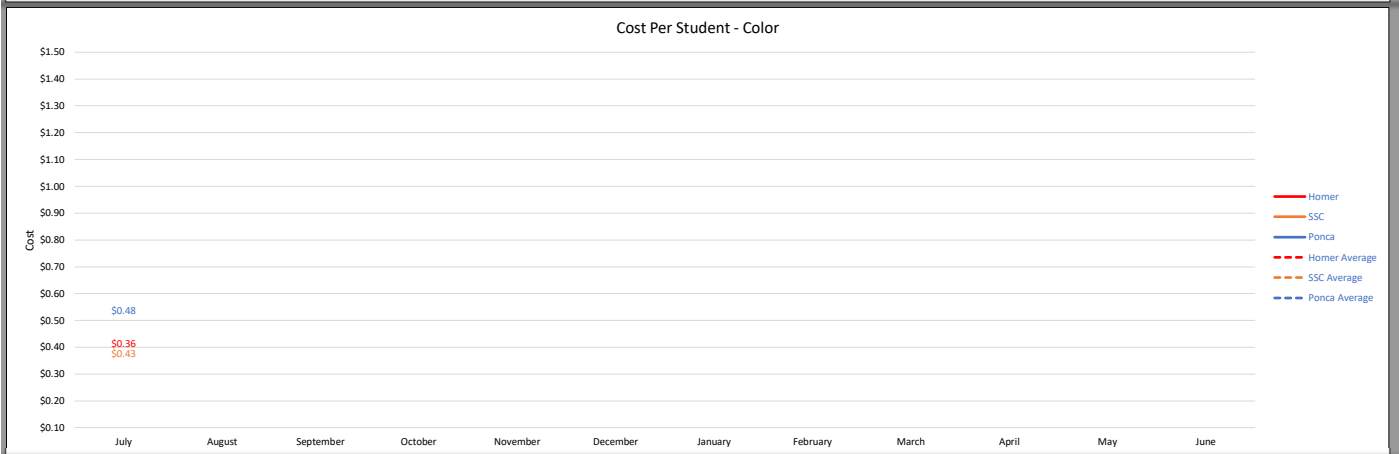
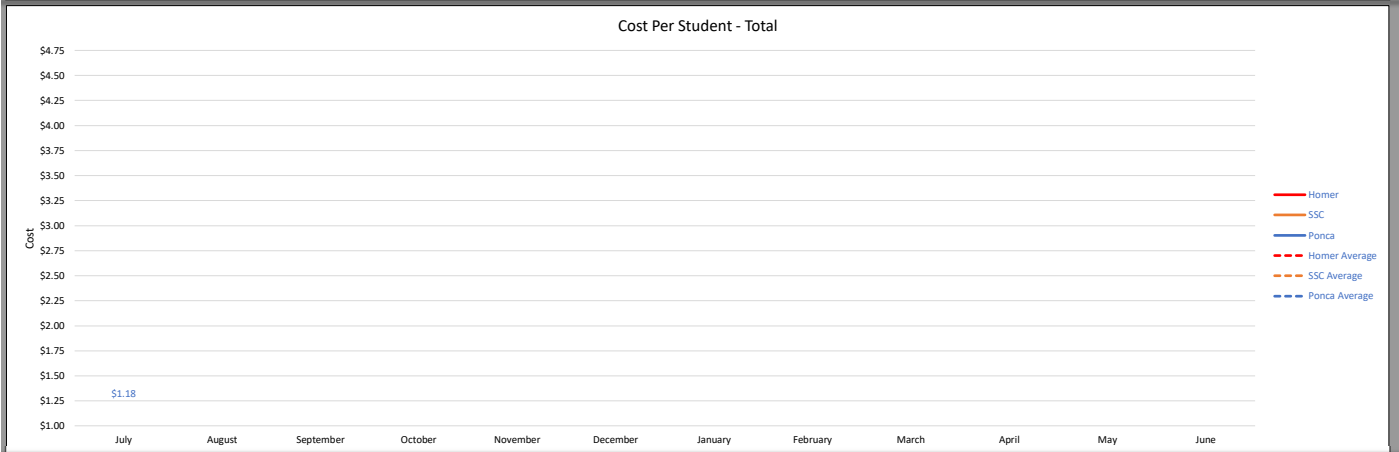
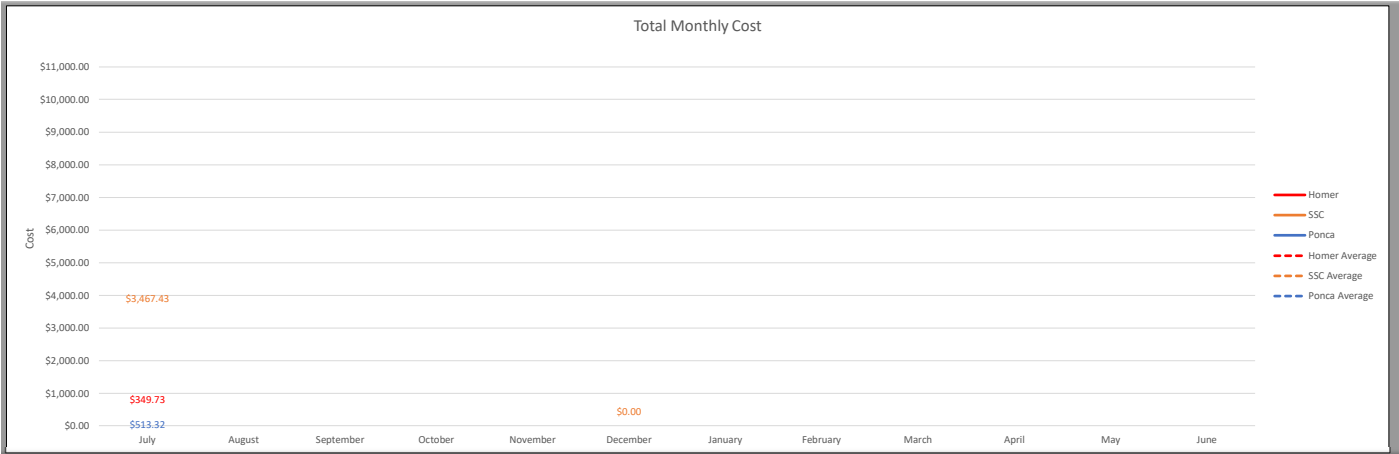
<i>Sheets</i>	150279	
<i>Color Pages</i>	45659	
<i>BW Pages</i>	104620	
<i>Students</i>	3955	

Ponca

Total Paper Cost	\$158.34	\$0.36
Total Print Cost Color	\$210.45	\$0.48
Total Print Cost BW	\$144.53	\$0.33
Overall Total	\$513.32	
Overall Cost/Student	\$1.18	

<i>Sheets</i>	19817	
<i>Color Pages</i>	5612	
<i>BW Pages</i>	27270	
<i>Students</i>	436	





(Monthly Total Cost Per Student Difference)*(Number of Homer Students That Month)



August Printing Summary

Full Name	Department	Office	Primary Card Number	Color Pages	Grayscale Pages	Duplex Pages	Simplex Pages	Total Printed Pages	Jobs	Avg. Pages	Print Cost	Avg. Cost	Paper Cost	Paper and Print Cost	Monthly Rank
Makayla Murphy	Elementary	Room 123	17675	1193	1390	508	2075	2583	367	7	\$52.10	\$0.14	\$18.61	\$70.71	3
Katie Curry	Elementary	Room 110	39268	996	2061	1654	1403	3057	215	14.2	\$48.27	\$0.22	\$17.82	\$66.09	4
Brenda Boelter	Elementary	Room 107	25793	568	4844	972	4440	5412	323	16.8	\$46.97	\$0.15	\$39.36	\$86.33	1
Jill Huisenga	High School	Room 201	62490	676	2289	1422	1543	2965	259	11.4	\$37.48	\$0.14	\$18.01	\$55.49	7
Katie Scott	Elementary	Room 105	17644	486	3422	1510	2398	3908	330	11.8	\$36.36	\$0.11	\$25.19	\$61.55	6
Kayla Dorcey	Elementary	Room 109	25796	351	3893	848	3396	4244	138	30.8	\$33.80	\$0.24	\$30.52	\$64.32	5
Hollie Waldee	Elementary		25780	349	3719	3000	1068	4068	295	13.8	\$32.81	\$0.11	\$20.52	\$53.33	9
Alisha Rohde	Homer High School		62495	42	5784	0	5826	5826	31	187.9	\$32.23	\$1.04	\$46.55	\$78.78	2
Aaron Sasges	High School	Room 211	11058	840	118	532	426	958	62	15.5	\$32.13	\$0.52	\$5.53	\$37.65	15
Lynn Jansen	Administration	Room 101	62512	420	2861	546	2735	3281	247	13.3	\$30.91	\$0.13	\$24.03	\$54.95	8
Stacy Delperdang	High School	Room 209	62491	289	3577	2488	1378	3866	126	30.7	\$29.80	\$0.24	\$20.95	\$50.75	10
Jeff Horner	Administration	Room 100	62503	657	834	434	1057	1491	255	5.8	\$29.06	\$0.11	\$10.18	\$39.24	13
Pat Wright	Elementary	Room 223	25766	715	181	132	764	896	36	24.9	\$27.77	\$0.77	\$6.63	\$34.40	16
Abbie Uhl	Elementary	Room 103.5	62501	686	365	608	443	1051	90	11.7	\$27.73	\$0.31	\$5.97	\$33.70	17
Alisha McPartland	High School	Room 210	17678	255	3252	2946	561	3507	61	57.5	\$26.80	\$0.44	\$16.25	\$43.05	11
Brittini Olson	Elementary		25781	368	1867	806	1429	2235	166	13.5	\$23.70	\$0.14	\$14.64	\$38.33	14
Kari Morgan	Elementary	Room 116	1672	155	3043	1504	1694	3198	171	18.7	\$21.94	\$0.13	\$19.54	\$41.48	12
Kaydee Heaton	Elementary	Room 122	25765	471	753	144	1080	1224	112	10.9	\$21.65	\$0.19	\$9.20	\$30.86	20
Trey Hermetbracht	Elementary	Room 119	62493	463	719	598	584	1182	90	13.1	\$21.17	\$0.24	\$7.06	\$28.23	23
Carrie Vanschoiack	High School		17665	365	1398	632	1131	1763	94	18.8	\$21.10	\$0.22	\$11.56	\$32.66	18
Nicholle Olson	Elementary	Room 108	25783	283	1587	814	1056	1870	86	21.7	\$19.02	\$0.22	\$11.69	\$30.71	21
Angela Ford	Elementary	Room 106	60180	225	1815	538	1502	2040	258	7.9	\$18.06	\$0.07	\$14.15	\$32.21	19
Kassara Jump	Elementary	Room 112	25757	138	2142	1372	908	2280	91	25.1	\$16.53	\$0.18	\$12.74	\$29.26	22
Nicole Launsby	Homer High School		25777	260	988	768	480	1248	65	19.2	\$14.99	\$0.23	\$6.90	\$21.89	27
Paige Moos	High School / Elementary		25777	147	1275	520	902	1422	80	17.8	\$12.27	\$0.15	\$9.28	\$21.55	27
Triece Krause	Elementary	Room 113	62481	64	1807	1204	667	1871	193	9.7	\$11.98	\$0.06	\$10.14	\$22.12	24
Bridget Anderson	High School / Elementary	Room 229	62499	11	2167	1826	352	2178	80	27.2	\$11.90	\$0.15	\$10.11	\$22.00	25
Aspen Bennier	Elementary		25782	98	1422	366	1154	1520	74	20.5	\$11.21	\$0.15	\$10.68	\$21.89	26
Lark Rich	Elementary	Room 114	62484	203	146	2	347	349	46	7.6	\$8.39	\$0.18	\$2.78	\$11.17	36
Sara Leinart	Elementary		17661	117	714	208	623	831	49	17	\$8.17	\$0.17	\$5.81	\$13.98	29
Joey Lefdal	Administration		25787	117	655	26	746	772	84	9.2	\$7.86	\$0.09	\$6.06	\$13.92	30
Kayla Eriksen	Elementary		25769	176	142	160	158	318	34	9.4	\$7.35	\$0.22	\$1.90	\$9.25	40
Veronica Schmidt	Elementary	Room 115	25776	30	1143	816	357	1173	84	14	\$7.18	\$0.09	\$6.11	\$13.30	31
Kealy Ensminger	High School		25774	76	793	306	563	869	137	6.3	\$7.05	\$0.05	\$5.72	\$12.77	32
Trevin Launsby	High School	Room 206	1671	0	1329	1288	41	1329	17	78.2	\$7.04	\$0.41	\$5.47	\$12.52	34
Spencer Koehn	High School		11055	0	1306	1210	96	1306	51	25.6	\$6.92	\$0.14	\$5.60	\$12.52	32
Juli Tighe	Elementary		17635	6	1150	928	228	1156	53	21.8	\$6.32	\$0.12	\$5.53	\$11.85	35
Stacie Johnson	High School / Elementary	Room 200	62478	74	553	92	535	627	97	6.5	\$5.71	\$0.06	\$4.64	\$10.35	38
Keely Sanchez	Elementary	Room 118	17659	35	709	338	406	744	49	15.18	\$5.07	\$0.10	\$4.59	\$9.66	39
Lacey Oldenburg	Elementary		62504	0	918	442	476	918	46	20	\$4.87	\$0.11	\$5.57	\$10.43	37
Tom Coviello	Secondary		17679	105	26	0	131	131	29	4.5	\$4.08	\$0.14	\$1.05	\$5.12	45
Shawn Spurrell	High School / Elementary	Room 124	17683	77	116	4	189	193	68	2.8	\$3.50	\$0.05	\$1.53	\$5.03	46
Casey Tremayne	High School	Room 241	25763	8	581	208	381	589	59	10	\$3.38	\$0.06	\$3.88	\$7.25	41
Cheer Coach	Athletics		25784	82	45	0	127	127	9	14.1	\$3.31	\$0.37	\$1.01	\$4.33	49
Austin Lambert	High School	Room 243	44893	0	619	604	15	619	16	38.7	\$3.28	\$0.21	\$2.53	\$5.81	42
Amy Brand	Administration	Room 101	62508	43	309	104	248	352	38	9.3	\$3.25	\$0.09	\$2.40	\$5.65	43
Morgan Johnson	Elementary		25756	0	600	600	0	600	6	100	\$3.18	\$0.53	\$2.40	\$5.58	44
Kristin Noreen			62477	52	216	212	56	268	41	6.5	\$3.09	\$0.08	\$1.29	\$4.39	48
Kelli Olson	Elementary		25791	52	131	72	111	183	26	7	\$2.64	\$0.10	\$1.17	\$3.82	51
Brian Ferris	High School	Room 203	17641	0	445	278	167	445	73	6.1	\$2.36	\$0.03	\$2.44	\$4.80	47
Michaela Carlin	Elementary		25790	27	250	184	93	277	11	25.2	\$2.34	\$0.21	\$1.48	\$3.82	52
Homer Nurse	Unity Point	Room 100.6	17640	27	229	62	194	256	22	11.6	\$2.23	\$0.10	\$1.80	\$4.02	50
Josh Watchorn	High School / Elementary	Room 224A	60175	52	23	0	75	75	15	5	\$2.07	\$0.14	\$0.60	\$2.67	54
Nikki Johnson	ESU	Room 200B	25771	6	292	220	78	298	23	13	\$1.77	\$0.08	\$1.50	\$3.27	53
Jeff Reed	IT		34796	21	49	0	70	70	47	1.5	\$1.05	\$0.02	\$0.56	\$1.61	56
Dan Schmitt	High School	Room 207A	60179	10	97	74	33	107	47	2.3	\$0.89	\$0.02	\$0.56	\$1.45	57
Peggy Terwee	High School	Room 208B	36616	6	123	0	129	129	15	8.6	\$0.88	\$0.06	\$1.03	\$1.91	55
Ashley Ziska	Fine Arts		25786	0	130	130	0	130	1	130	\$0.69	\$0.69	\$0.52	\$1.21	59
Mary Lynn Thacker	Elementary	Room 105	17664	0	93	0	93	93	3	31	\$0.49	\$0.16	\$0.74	\$1.24	58
Lunchtime Solutions	Lunch	Room 310	62475	0	90	0	90	90	1	90	\$0.48	\$0.48	\$0.72	\$1.20	60
David Dzurawiec	High School	Room 202	44895	0	75	46	29	75	13	5.8	\$0.40	\$0.03	\$0.42	\$0.81	61
Bret Hightree	High School	Room 227	17653	0	32	0	32	32	11	2.9	\$0.17	\$0.02	\$0.26	\$0.43	62
Bill McPherran	C&M	Room 221	25795	0	24	0	24	24	11	2.2	\$0.13	\$0.01	\$0.19	\$0.32	63
Alivia Hurni	Elementary		39275	0	1	0	1	1	1	1	\$0.01	\$0.01	\$0.01	\$0.01	64
													\$0.00	\$0.00	65
													\$0.00	\$0.00	66
													\$0.00	\$0.00	67
													\$0.00	\$0.00	68
													\$0.00	\$0.00	69
													\$0.00	\$0.00	70
													\$0.00	\$0.00	71
													\$0.00	\$0.00	72
													\$0.00	\$0.00	73
													\$0.00	\$0.00	74
													\$0.00	\$0.00	75
													\$0.00	\$0.00	76
Totals				12973	73727	37306	49394	86700	5728	22.45	\$877.33	\$0.19	\$543.70	\$1,421.03	

Homer

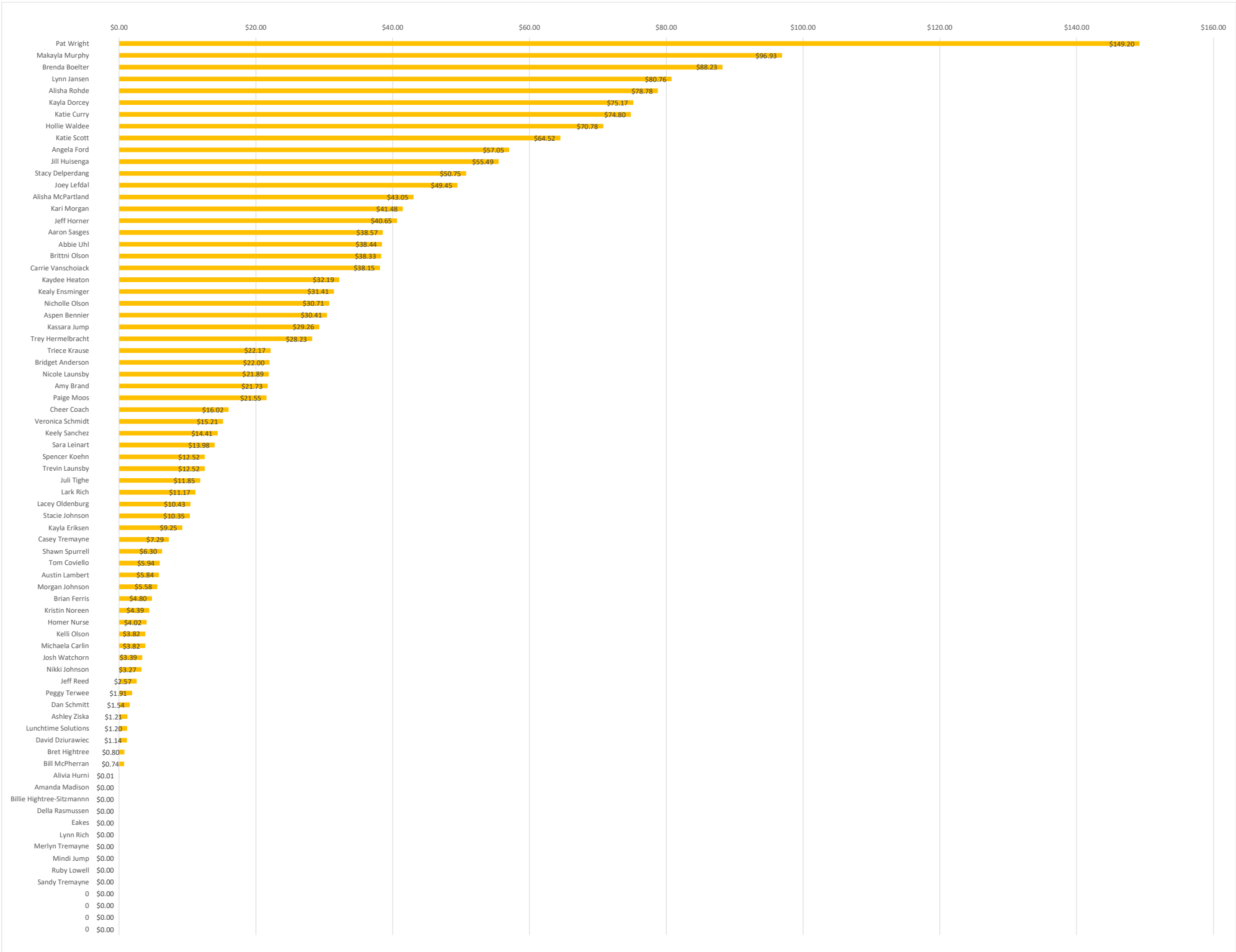
		Cost Per Student		
Total Paper Cost	\$543.70	\$1.20	Sheets	68047
Total Print Cost Color	\$486.49	\$1.07	Color Pages	12973
Total Print Cost BW	\$390.75	\$0.86	BW Pages	73727
Overall Total	\$1,420.94		Students	453
Overall Cost/Student	\$3.14			

SSC

Total Paper Cost	\$4,758.24	\$1.26	Sheets	595524
Total Print Cost Color	\$3,548.51	\$0.94	Color Pages	94627
Total Print Cost BW	\$3,944.85	\$1.04	BW Pages	744312
Overall Total	\$12,251.60		Students	3786
Overall Cost/Student	\$3.24			

Ponca

Total Paper Cost	\$513.80	\$1.16	Sheets	64305
Total Print Cost Color	\$367.05	\$0.83	Color Pages	9788
Total Print Cost BW	\$416.91	\$0.94	BW Pages	78662
Overall Total	\$1,297.76		Students	442
Overall Cost/Student	\$2.94			



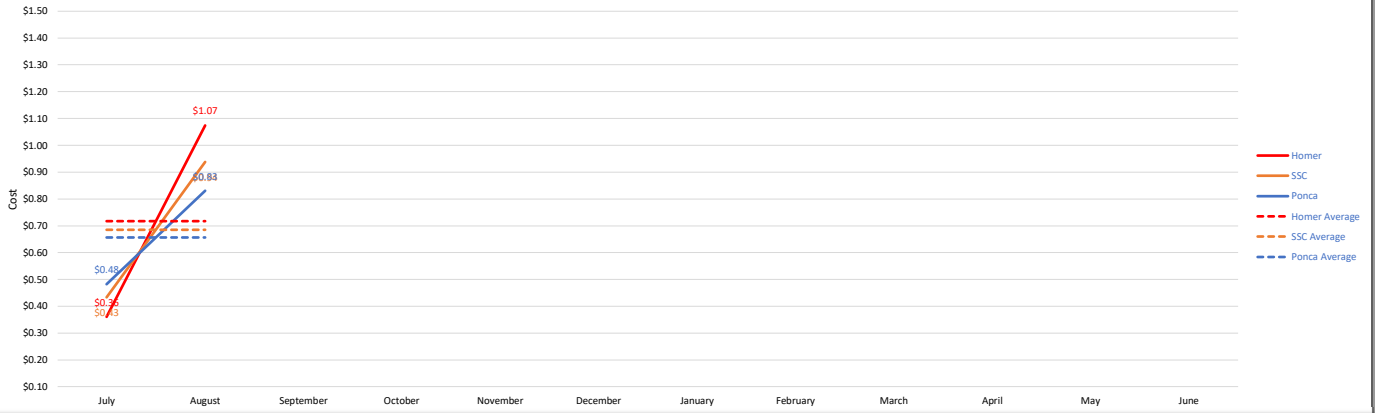
Total Monthly Cost



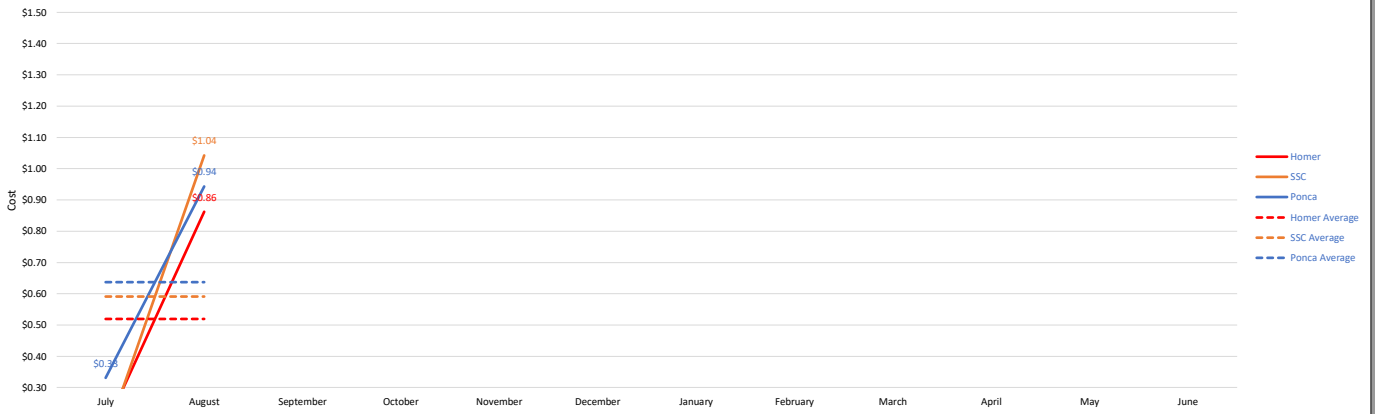
Cost Per Student - Total



Cost Per Student - Color



Cost Per Student - B&W



(Monthly Total Cost Per Student Difference)*(Number of Homer Students That Month)



Identified Goals/Priorities

1) Sustaining student achievement and opportunity

- a. Study and assess curriculum offerings and align them to students' interests and strengths.
- b. Implement supports and interventions to ensure the opportunity for all students to be successful.

c. Digital Classroom implementation

Continue to develop digital capacity to correlate lesson planning and instructional strategies as it relates to depth of student learning, understanding, application of content, and ethical use and application of digital resources.

- d. Utilize the graduation and post-graduation data survey to support decisions regarding programs of study, track student post-secondary education progress, and job placement.

2) Continue to study and evaluate current space utilization, new construction, and building efficiency to provide a safe and optimal learning environment.

3) Community involvement, growing trust, and communications

- a. Expand opportunities for engagement of students, parents, and patrons.

4) Develop a staff retention and recruitment plan that is committed to excellence, inspiring greatness, and exceeding expectations.

DETERMINATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

(notification required on or before August 20th of each year)

SUPERINTENDENT

HOMER COMMUNITY SCHOOL

P.O. BOX #310

HOMER, NE 68033-0100

TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

Name of School District	Class of School	Base Annual Code	Uniform Learning Codes	School District Available Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage *
WOMER #1 SCHOOL	3	12-031		542,804,709	20,334,515	459,041,656	4.53

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1531 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

* Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1531 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I, CHRISTOPHER ADAMS, 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.

Christopher Adams (Signature of county assessor) 8/12/24 (Date)

CC: County Clerk DAKOTA County

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

* Mandatories to School Districts: If 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.
 Guidelines form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024

certification required on or before August 20th of each year


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

TAXABLE VALUE LOCATED IN THE COUNTY OF THURSTON

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage ^a
HOMER 31	3	22-0031		3,087,429	0	2,560,493	0.00

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

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


(signature of county assessor) 8-12-24
(date)

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

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

USEFUL INFORMATION

Note to MAC Users:

You can use a MAC to input information but there have been issues noted in printing from the MAC. The only solution that is known is to print via a PC.

MUST COMPLETE THIS PAGE - Basic Data Input Area

The Basic Data Input Area is designed to help common information flow throughout the Budget Form.

Cover Page - Page 1

The Total Property Tax Requirement is carried forward from Page 2; however, you will need to input how much of that tax request is for Principal and Interest on Bonds.

Outstanding Bonded Indebtedness - if you complete the worksheet pages this will fill in automatically. If you do not you will need to indicate your balances as of September 1.

Pages 2 through 4 (If you utilize the Worksheet Pages - Begin Inputting on Worksheet Pages)

These pages are currently completed with formulas which pull from the Worksheet Pages. **If you utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.** If you do not wish to utilize the worksheet pages you can simply type in your numbers on Pages 2 through 4. The only cells with formulas that cannot be over-written are those that provide an essential calculation (example - Total Resources Available).

A complete and accurate budget should have the prior year Balance Forward **equal** Total of Beginning Balances. We have built into the spreadsheet a comparison between these two numbers. If these two numbers **do not agree** a statement will appear indicating it must equal prior year balance forward.

We have also built in a comparison between the Total Requirement and Total Resources Available. If these two numbers **do not agree** in the budget you will receive the message "Budget Not Balanced".

Worksheet Pages - **FOR YOUR USE ONLY - NOT TO BE SUBMITTED TO THE STATE**

The last sheets of this file are worksheet (individual fund) pages. These pages are provided for your use; however, you do not have to use them. For more information about the worksheets, see the Budget Guidelines. *If you do utilize the Worksheet Pages, Pages 2 through 4 will be completed automatically for you.*

Moving From Page to Page:

There are several ways to move around your budget form. You can hold down the CTRL and hit either Page Down (Moves you ahead a sheet) or Page Up (Moves you to previous sheet). The other option is to use your mouse to click on the different sheet tabs.

I Want to See Descriptions on Left When Inputting Numbers in Budget Column:

On the "View" ribbon in the Window area there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

The Cell Is Locked:

UNDER NO CIRCUMSTANCES WILL PASSWORDS BE GIVEN OUT. Either the cell is locked because it contains a formula or you are trying to input information in the wrong cell.

You Note Any Errors Or Have Any Problems:

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual budget. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

All of your comments or ideas to better the budget form are taken into consideration. Please feel free to [contact us at \(402\) 471-2111](tel:4024712111) with these items. We make this available to you to HELP in the budget process and wish to make any improvements that would make the spreadsheet more user friendly.

Checklist of Items to be Completed and Submitted

The following items must be submitted to the State Auditor and are due by September 30th:

- Budget Form (page 1 - 6)
- Schedules A, B, and D
- Proof of Publication for: 1) Notice of Budget Hearing; 2) Notice of Special Hearing to Set the Final Tax Request (if applicable); and 3) Notice of Property Tax Authority Hearing (if applicable)
- Property Tax Request Resolution
- Board minutes showing the School Board's approval of the budget
- Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- Printout of LC-2 and the Special Grant Fund List (if applicable)
- Board minutes showing 70% board approval to request more property taxes than the certified authority amount (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the Property Tax Authority (if applicable)
- Election Ballot and Certification of Election Results for a successful election to override the levy limitation (if applicable)
- Election Ballot and Certification of Election Results for a successful election to exceed the expenditure limitation (if applicable)
- Joint Public Agency & Interlocal Agreements is indicated by checking the box. If school district answers YES, the Report of Joint Public Agency & Interlocal Agreements is due on or before September 30th and should be included with budget submission or filed separately with the APA. This report should detail interlocal agreements the District was involved in during the 2023-2024 year.

Checklist of items to ensure budget forms properly completed:

- Page 2, Total Resources Available (Column 4) agrees to Total Requirements (Column 9).
- Page 2, Total Beginning Balance (Column 1) agrees to Page 3 Total Ending Balance (Column 8).
- Page 3, Total Beginning Balance (Column 1) agrees to Page 4 Total Ending Balance (Column 8).
- Page 4, Total Beginning Balance (Column 1) agrees to the prior School District Budget Form, Page 4, Total Ending Balance (Column 8). If it does not agree, please provide explanation.
- Page 6 - Real Growth Value per Assessor agrees to Certification from County Assessor
- Page 6 - Prior Year Total Real Property Valuation agrees to Certification from County Assessor
- Page 6 - Current tax request (line 7) agrees to total non-bond tax request on cover page
- Page 6 - Prior year tax request (line 1) agrees to non-bond tax request on cover page of last year's budget
- Page 6 - If Line 7 is greater than Line 6, political subdivision participated in Joint Public Hearing, and was included on Postcard notification
- Schedule B, shows the District is in compliance with State Statutes

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

INPUT ↓

County-District #:	<u>220031</u>	
Name of School:	<u>Homer Community School</u>	
Name of County:	<u>Dakota</u>	<i>Do not include the word "County"</i>
Class:	<u>3</u>	
Current School District Taxable Value	<u>545,569,218</u>	<i>From County Assessor Certifi</i>
Prior School District Taxable Value	<u>481,142,817</u>	<i>From Prior Year Budget, Cove</i>
Prior Year TOTAL Property Tax Request	<u>3,385,972.00</u>	<i>From Prior Year Budget, Cove</i>
Prior Year Property Tax Request - All Other Purposes ONLY	<u>3,272,958.00</u>	<i>From Prior Year Budget, Cove</i>
Prior Year Levy Rate	<u>0.703735</u>	<i>Prior Year total levy set by Co</i>
School District Real Growth Value	<u>20,384,616.00</u>	<i>From County Assessor Certifi</i>
School District Prior Year Total Real Property Valuation	<u>452,607,989.00</u>	<i>From County Assessor Certifi</i>
Hearing Held On:		
Day of month:	<u>16th</u>	
Month:	<u>September</u>	
Year:	<u>2024</u>	
Time:	<u>7:00</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>Homer Community School Library, 212 South 3rd St., Homer, NE 68030</u>	
Special Hearing to Set Final Tax Request Held On:		
Day of month:	<u>16th</u>	
Month:	<u>September</u>	
Year:	<u>2024</u>	
Time:	<u>7:05</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>Homer Community School Library, 212 South 3rd St., Homer, NE 68030</u>	

2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 220031 Class #: 3
Homer Community School
TO THE COUNTY BOARD AND COUNTY CLERK OF
Dakota County

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

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

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

<p>Outstanding Bonded Indebtedness as of September 1, 2024 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td align="right">\$ 617,901.10</td> <td>Principal</td> </tr> <tr> <td align="right">\$ 60,178.96</td> <td>Interest</td> </tr> <tr> <td align="right">\$ 678,080.06</td> <td>Total Outstanding Bonded Indebtedness</td> </tr> </table>	\$ 617,901.10	Principal	\$ 60,178.96	Interest	\$ 678,080.06	Total Outstanding Bonded Indebtedness	<p>Total Certified Valuation (All Counties) \$ 545,569,218</p> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>
\$ 617,901.10	Principal						
\$ 60,178.96	Interest						
\$ 678,080.06	Total Outstanding Bonded Indebtedness						

<p>County Clerk's Use Only</p>	<p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?</p> <p align="center"><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 30th.</i></p>
	<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?</p> <p align="center"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Trade Name Report by September 30th.</i></p>
	<p>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?</p> <p align="center"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p>

<p align="center">APA Contact Information</p> <p align="center">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p align="center">Website: auditors.nebraska.gov</p> <p align="center">Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p align="center">Submission Information</p> <p align="center">Budget Due by 9-30-2024</p> <p align="center">Submit budget to:</p> <ol style="list-style-type: none"> 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
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BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 220031
Homer Community School

2024-2025 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	2,289,567.00	5,352,851.00	3,120,815.00	8,473,666.00	500,000.00	7,473,666.00	7,973,666.00	500,000.00	8,473,666.00
Depreciation	324,799.35	500,000.00		500,000.00			500,000.00		500,000.00
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	51,329.00	220,000.00		220,000.00			220,000.00	-	220,000.00
School Nutrition	107,492.00	296,000.00		296,000.00			296,000.00	-	296,000.00
Bond	-	-	-	-			-	-	-
Special Building	143,243.00	188,043.00	330,000.00	518,043.00			518,043.00		518,043.00
Qualified Capital Purpose Undertaking	249,195.63	250,435.63	114,564.37	365,000.00			365,000.00	-	365,000.00
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	3,165,625.98	6,807,329.63	3,565,379.37	10,372,709.00	500,000.00	7,473,666.00	9,872,709.00	500,000.00	10,372,709.00

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

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

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

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,036,382.00	7,436,409.00	2,903,840.00	10,340,249.00	800,000.00	7,250,682.00	8,050,682.00	2,289,567.00
Depreciation	626,156.00	958,173.35		958,173.35			633,374.00	324,799.35
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	69,195.00	256,329.00		256,329.00			205,000.00	51,329.00
School Nutrition	122,038.00	362,492.00		362,492.00			255,000.00	107,492.00
Bond	-	-	-	-			-	-
Special Building	232,924.00	815,630.00	335,258.00	1,150,888.00			1,007,645.00	143,243.00
Qualified Capital Purpose Undertaking	818,025.00	938,694.63	113,014.00	1,051,708.63			802,513.00	249,195.63
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	3,904,720.00	10,767,727.98	3,352,112.00	14,119,839.98	800,000.00	7,250,682.00	10,954,214.00	3,165,625.98

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

MOTOR VEHICLE TAXES
\$ 205,500.00

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,814,435.00	6,116,987.00	2,488,691.00	8,605,678.00	669,555.00	5,899,741.00	6,569,296.00	2,036,382.00
Depreciation	300,474.00	713,480.00		713,480.00			87,324.00	626,156.00
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	94,532.00	269,234.00		269,234.00			200,039.00	69,195.00
School Lunch	120,387.00	406,591.00		406,591.00			284,553.00	122,038.00
Bond	-	-	-	-			-	-
Special Building	3,427,864.00	3,859,984.00	302,849.00	4,162,833.00			3,929,909.00	232,924.00
Qualified Capital Purpose Undertaking	710,000.00	724,334.00	114,192.00	838,526.00			20,501.00	818,025.00
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	\$ 7,467,692.00	12,090,610.00	2,905,732.00	14,996,342.00	669,555.00	5,899,741.00	11,091,622.00	3,904,720.00

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

MOTOR VEHICLE TAXES
\$ 206,814.00

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

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

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

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

Homer Community School

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 3,272,958.00
(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)

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

Real Growth Percentage Increase

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

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

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

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

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) \$ 3,485,671.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

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

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

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

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

220031

Homer Community School

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

Homer Community School
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	3,152,338.00	-	333,333.00	115,721.37
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	-		115,721.37
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	-	-	115,721.37
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	3,152,338.00	-	333,333.00	-
14	Assessed Valuation	545,569,218	545,569,218	545,569,218	545,569,218
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.577807	0.000000	0.061098	0.000000
16	Total Levy for Compliance	0.638905			

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

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

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

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

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

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

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

Voluntary Termination Exclusions

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

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

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

Levies Expected to be Set by County

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

Fund	Property Taxes	Valuation	Expected Levy
------	----------------	-----------	---------------

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

Must agree to Cover

Superintendent Pay Transparency Notice—Proposed Contract Joseph Lefdal

Notice is hereby given that Homer Community School has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting held on March 11th, 2024 at 7:00pm at the School Library in Homer, Nebraska.

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

1

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

	2024/25 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 192,500.00	\$ 192,500.00	\$ 385,000.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>			\$ -
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the district</i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>			\$ -
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 500.00	\$ 500.00	\$ 1,000.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 194,200.00	\$ 194,200.00	\$ 388,400.00

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

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

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

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

2. The total assessed value of property differs from last year’s total assessed value by 13.39 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.620631 per \$100 of assessed value.
4. Homer Community School proposes to adopt a property tax request that will cause its tax rate to be 0.660116 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Homer Community School will increase (or decrease) last year’s budget by -10.18 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (220031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 16th day of September, 2024 at 7:00 o'clock, PM, at the Homer School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

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

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

Notice of Special Hearing To Set Final Tax Request

Homer Community School (220031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 16th day of, September 2024 at 7:05 o'clock P.M., at Homer Community School Library, 212 South 3rd St., Homer, NE 68030 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

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

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,050,682.00	2,933,172.00	0.609626	0.537635	7,973,666.00	3,152,338.00	0.577807	-5%	-1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	1,007,645.00	338,644.00	0.070383	0.062072	518,043.00	333,333.00	0.061098	-13%	-49%
Qualified Capital Purpose Undertaking Fund K - 12	802,513.00	114,156.00	0.023726	0.020924	365,000.00	115,721.37	0.021211	-11%	-55%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	9,860,840.00	3,385,972.00	0.703735	0.620631	8,856,709.00	3,601,392.37	0.660116	-6%	-10%

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	All Instruction Except Special Education Instructional Programs	1000's	3,613,844.00	3,950,000.00	4,300,000.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	669,555.00	800,000.00	500,000.00
4	Support Services - Pupils (SPED Related)	2100's			
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	336,747.00	470,000.00	450,000.00
7	Support Services - Instructional	2200's	101,191.00	206,000.00	175,000.00
8					
9	Board of Education	2310			
10	Executive Administration Services	2320	211,975.00	322,000.00	290,000.00
11	District Legal Services	2330	2,256.00		
12	Office of the Principal	2410	346,419.00	480,000.00	410,000.00
13	General Administration - Business Services	2500	147,427.00	254,000.00	200,000.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	456,847.00	590,000.00	540,000.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	287,550.00	389,601.00	389,601.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /			
18	Summer School	1300	13,941.00	10,700.00	25,000.00
19	Community Services	3300			
20	Categorical Grant from Corporation	3400			
21	State Categorical Programs	3500's	820.00	1,200.00	14,000.00
22	Debt Services	5000			
23	Federal Programs	6000's	380,724.00	577,181.00	515,000.00
24					
25	Transfers to _____ Fund	8000			165,065.00
26	Interfund Loan/Repayment to _____ Fund				
27					
28					
29					
30	Total Disbursements & Transfers (Including SPED)		6,569,296.00	8,050,682.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	669,555.00	800,000.00	500,000.00
32	Total Non-Special Education Disbursements & Transfers		5,899,741.00	7,250,682.00	7,473,666.00
33	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Including SPED)				7,973,666.00
34	NECESSARY CASH RESERVE				500,000.00
35	TOTAL REQUIREMENTS				8,473,666.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		2,212,948.00	1,524,933.00	1,719,567.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		601,487.00	511,449.00	570,000.00
41	Total Beginning Balance		2,814,435.00	2,036,382.00	2,289,567.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115	1,677.00	1,500.00	1,500.00
46	Public Power District Sales Tax	1120	11,529.00	11,500.00	11,500.00
47	Motor Vehicle Taxes	1125	206,814.00	205,500.00	205,500.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335	2,658.00	2,000.00	2,000.00
49	Tuition Received from Individuals	1311-13 / 1370			
50	Other Tuition	1315 / 1320 / 1322 / 1330 / 1331 / 1340 / 1360			
51	Transportation Received from Individuals	1410-1411			
52	Transportation Received from Other Districts	1420-1440			
53	Interest	1510 / 1520	18,202.00	15,000.00	15,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990			
56	Local License Fees/Court Fines	1911 / 1921	8,615.00	8,500.00	8,500.00
57	Nameplate Capacity Tax	3133			
58	Penalties and Interest on Taxes	1140	5,906.00	5,000.00	5,000.00
59					
60					
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	13,180.00	12,500.00	12,500.00
66	Other County Sources	2130			
67	ESU Receipts	2210			
68					
69					
70	STATE SOURCES				
71	State Aid	3110	1,960,714.00	1,856,677.00	2,008,934.00
72	Special Education Programs	3120	317,090.00	315,000.00	315,000.00
73	Special Education Transportation	3125	961.00	900.00	900.00
74	Homestead Exemption	3130	22,712.00		

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	9,343.00	9,250.00	9,250.00
77	Payments for High Ability Learners	3535	5,154.00	4,500.00	4,500.00
78	Other State Appropriations				
79	Flex Spending: School Age Support Services		11,071.00	10,500.00	10,500.00
80					
81					
82					
83					
84	State Apportionment	3400	49,250.00	45,000.00	45,000.00
85	Other				
86	State Categorical Programs	3500's			
87	Other State Receipts	3990			
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	241,956.00		
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	70,325.00	70,000.00	70,000.00
91		4526-4528, 4531			
92	Native American Education		167,176.00	165,000.00	165,000.00
93	REAP		41,003.00	40,000.00	40,000.00
94	IDEA Programs	4512-4523	87,982.00	85,000.00	85,000.00
95		4416-4418			
96	4421/4422 IDEA Part B ARP and Allocation		20,231.00	20,000.00	20,000.00
97	Medicaid in Public Schools	4708	1,481.00	1,200.00	1,200.00
98	Medicaid Administrative Activities in Public Schools	4709	7,008.00	6,500.00	6,500.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101	4969 Title IV Part A		10,000.00	10,000.00	10,000.00
102					
103					
104	Vocational Education (Carl Perkins)	4525	10,091.00	10,000.00	10,000.00
105	Other Federal Categorical Receipts	4530			
106					
107	Grants from Corporations & Other Private Interests	4710			
108					
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301			
113	Sale of Property	5300			
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116	Re-Appropriated Funds			2,489,000.00	
117	Other Non-Revenue Receipts	5690	423.00		
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		6,116,987.00	7,436,409.00	5,352,851.00
121	Personal and Real Property Taxes	1100	2,488,691.00	2,903,840.00	3,120,815.00
122	TOTAL RESOURCES AVAILABLE		8,605,678.00	10,340,249.00	8,473,666.00
123	Less: Disbursements & Transfers		6,569,296.00	8,050,682.00	
124	BALANCE FORWARD		2,036,382.00	2,289,567.00	

1. Tax from Line 121
2. Compute County Treasurer's Commission at 1% of tax collections.
3. Total Personal and Real Property Tax Requirement

PROPERTY TAX RECAP	
	3,120,815.00
	31,523.00
	3,152,338.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 122 must agree with TOTAL REQUIREMENTS on line 35 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	DEPRECIATION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3	Construction Services		52,488.00		
4	Supplies		22,817.00		
5	Furniture and Fixtures		12,019.00		
6	Total Depreciation Fund Expenses			633,374.00	500,000.00
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		87,324.00	633,374.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				500,000.00
14	TOTAL REQUIREMENTS				500,000.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		300,474.00	626,156.00	324,799.35
17	Investments, 9-1				
18	Total Beginning Balance		300,474.00	626,156.00	324,799.35
19	LOCAL SOURCES				
20	Interest	1510	13,006.00	10,000.00	10,000.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	400,000.00	200,000.00	165,200.65
24	Re-Appropriated Funds			122,017.35	
25					
26					
27	TOTAL RESOURCES AVAILABLE		713,480.00	958,173.35	500,000.00
28	Less: Disbursements & Transfers		87,324.00	633,374.00	
29	BALANCE FORWARD		626,156.00	324,799.35	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 27 must agree with TOTAL REQUIREMENTS on line 14 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	EMPLOYEE BENEFIT FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	-	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				-
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1			-	-
18	Investments, 9-1				
19	Total Beginning Balance		-	-	-
20	LOCAL SOURCES				
21	Interest	1510			
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			-
25	Re-Appropriated Funds				
26					
27					
28	TOTAL RESOURCES AVAILABLE		-	-	-
29	Less: Disbursements & Transfers		-	-	
30	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	ACTIVITIES FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Expenses		200,039.00		
3	Total Activities Fund			205,000.00	220,000.00
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		200,039.00	205,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				220,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				220,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		94,532.00	69,195.00	51,329.00
18	Investments, 9-1				
19	Total Beginning Balance		94,532.00	69,195.00	51,329.00
20	LOCAL SOURCES				
21	Interest	1510			
22	Activities Receipts	1790	174,702.00	170,000.00	168,671.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200			-
27	Re-Appropriated Funds			17,134.00	
28	TOTAL RESOURCES AVAILABLE		269,234.00	256,329.00	220,000.00
29	Less: Disbursements & Transfers		200,039.00	205,000.00	
30	BALANCE FORWARD		69,195.00	51,329.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 28 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

220031

Line No.	SCHOOL NUTRITION FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's			
3	Employee Benefits	200's			
4	Purchased Services	300 / 400	230,604.00		
5	Supplies & Materials (Excluding Food)	610	3,140.00		
6	Food	630	822.00		
7	Capital Outlay (New & Replacement)	731, 733, 739	40,667.00		
8	Utility Energy Services		9,039.00		
9	Miscellaneous		281.00		
10	Total SNF Amended 8/29			255,000.00	296,000.00
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		284,553.00	255,000.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				296,000.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				296,000.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		120,387.00	122,038.00	107,492.00
18	Investments, 9-1				
19	Total Beginning Balance		120,387.00	122,038.00	107,492.00
20	LOCAL SOURCES				
21	Interest	1510	1,605.00	1,000.00	1,000.00
22	Sale of Lunches/Milk	1610-1650	106,247.00	90,000.00	70,000.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	2,278.00	2,275.00	2,275.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	176,074.00	145,000.00	115,233.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200			
32	Re-Appropriated Funds			2,179.00	
33	TOTAL RESOURCES AVAILABLE		406,591.00	362,492.00	296,000.00
34	Less: Disbursements & Transfers		284,553.00	255,000.00	
35	BALANCE FORWARD		122,038.00	107,492.00	

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 33 must agree with TOTAL REQUIREMENTS on line 15 in the Adopted Column.

School Nutrition Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	BOND FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831			
4	Bond - Interest	832			
5					
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		-	-	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				-
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				-
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1			-	-
14	Investments, 9-1				
15	County Treasurers Balance, 9-1				
16	Total Beginning Balance		-	-	-
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510			
20					
21					
22	STATE SOURCES				
23	Homestead Exemption	3130			
24	Pro-Rate Motor Vehicle	3180			
25					
26	Property Tax Credit				
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30	Re-Appropriated Funds				
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		-	-	-
33	Personal and Real Property Taxes	1100			-
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements & Transfers		-	-	
36	BALANCE FORWARD		-	-	

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

PROPERTY TAX RECAP

	-
	-
	-

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Bond Fund

School District Total Debt Outstanding as of September 1, 2024

The district officers of any school district in Nebraska shall have power, on the terms and conditions set forth in sections 10-702 to 10-716, to issue the bonds of the district for the purpose of (1) purchasing a site for and erecting thereon a schoolhouse or schoolhouses or a teacherage or teacherages, or for such purchase or erection, or purchasing an existing building or buildings for use as a schoolhouse or schoolhouses, including the site or sites upon which such building or buildings are located, and furnishing the same, in such district, (2) retiring registered warrants, and (3) paying for additions to or repairs for a schoolhouse or schoolhouses or a teacherage or teacherages.

School districts also have the ability to issue bonds as set forth in State Statute Section 79-10,110 for the purpose of paying amounts necessary for the abatement of environmental hazards, accessibility barrier elimination, or modifications for life safety code violations, indoor air quality, or mold abatement and prevention.

The District has the following debt outstanding as of September 1, 2024:
(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)

Fiscal Year	Principal	Interest	Total
2024-2025	\$ <u>95,046.44</u>	\$ <u>17,966.90</u>	\$ <u>113,013.34</u>
2025-2026	\$ <u>98,088.31</u>	\$ <u>14,925.03</u>	\$ <u>113,013.34</u>
2026-2027	\$ <u>101,227.54</u>	\$ <u>11,785.81</u>	\$ <u>113,013.35</u>
2027-2028 and thereafter	\$ <u>323,538.81</u>	\$ <u>15,501.22</u>	\$ <u>339,040.03</u>
Total All Years	\$ <u><u>617,901.10</u></u>	\$ <u><u>60,178.96</u></u>	\$ <u><u>678,080.06</u></u>

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District #

220031

Line No.	SPECIAL BUILDING FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	1,472,186.00		332,538.00
3	Supplies	600	4,000.00		
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720	2,120,822.00		
7	Loan Repayment	831 / 832	332,901.00		
8	Total SBF			1,007,645.00	185,505.00
9	Interfund Loan/Repayment To _____ Fund				
10	Total Disbursements & Transfers		3,929,909.00	1,007,645.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				518,043.00
12	TOTAL REQUIREMENTS				518,043.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		3,362,674.00	170,424.00	80,793.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		65,190.00	62,500.00	62,450.00
17	Total Beginning Balance		3,427,864.00	232,924.00	143,243.00
18	LOCAL SOURCES				
19	Carline Tax	1115	206.00	200.00	200.00
20	Interest	1510	41,008.00	41,000.00	41,000.00
21	PPDST/Pen and Int on Tax/Other Local Rec		2,739.00	2,500.00	2,500.00
22					
23	STATE SOURCES				
24	Homestead Exemption	3130	2,790.00		
25	Pro-Rate Motor Vehicles	3180	1,131.00	1,100.00	1,100.00
26					
27	Property Tax Credit	3131	29,724.00		
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's	354,522.00		
30	NON-REVENUE SOURCES				
31	Sale of Bonds	5101			
32	Long Term Loans	5400			
33	Sale of Property	5300			
34	Learning Community Property Taxes				
35	Re-Appropriated Funds			537,906.00	
36	Total Available Resources Before Property Taxes		3,859,984.00	815,630.00	188,043.00
37	Personal and Real Property Taxes	1100	302,849.00	335,258.00	330,000.00
38	TOTAL RESOURCES AVAILABLE		4,162,833.00	1,150,888.00	518,043.00
39	Less: Disbursements & Transfers		3,929,909.00	1,007,645.00	
40	BALANCE FORWARD		232,924.00	143,243.00	

PROPERTY TAX RECAP

1. Tax From Line 37	330,000.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	3,333.00
3. Total Personal and Real Property Tax Requirement.	333,333.00

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 38 must agree with TOTAL REQUIREMENTS on line 12 in the Adopted Column.

Special Building Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			
4	Bond - Principal	831			100,000.00
5	Bond - Interest	832	20,501.00		15,000.00
6	Total QCPUF Expenses			802,513.00	250,000.00
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		20,501.00	802,513.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				365,000.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				365,000.00
12	BEGINNING BALANCES & RECEIPTS				
13	Cash Balance, 9-1		710,000.00	817,775.00	248,945.63
14	Investments, 9-1				
15	County Treasurers Balance, 9-1			250.00	250.00
16	Total Beginning Balance		710,000.00	818,025.00	249,195.63
17	LOCAL SOURCES				
18	Carline Tax	1115	83.00	85.00	85.00
18	Interest	1510	31.00	30.00	30.00
20	PPDST		729.00	750.00	750.00
21	STATE SOURCES				
22	Homestead Exemption	3130	1,124.00		
23	Pro-Rate Motor Vehicle	3180	389.00	375.00	375.00
24					
25	Property Tax Credit	3131	11,978.00		
26	FEDERAL SOURCES				
27	Total Federal Receipts	4000's			
28	NON-REVENUE SOURCES				
29	Qualified School Construction Bonds	5301			
30	Long Term Loans	5400			
31	Re-Appropriated Funds			119,429.63	
32	Total Available Resources Before Property Taxes		724,334.00	938,694.63	250,435.63
33	Personal and Real Property Taxes	1100	114,192.00	113,014.00	114,564.37
34	TOTAL RESOURCES AVAILABLE		838,526.00	1,051,708.63	365,000.00
35	Less: Disbursements & Transfers		20,501.00	802,513.00	
36	BALANCE FORWARD		818,025.00	249,195.63	

PROPERTY TAX RECAP

1. Tax From Line 33
2. Compute County Treasurer's Commission at 1% of tax requirement.
3. Total Personal and Real Property Tax Requirement.

114,564.37
1,157.00
115,721.37

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 11 in the Adopted Column.

Qualified Capital Purpose Undertaking Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	COOPERATIVE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	All Instruction	1000's / 1200's			
3	Support Services - Pupils (SPED and Non-SPED Related)	2100's			
4	Support Services - Staff	2200's			
5	Executive Administration Services	2320			
6	Office of the Principal	2410			
7	General Administration - Business Services	2500			
8	Community Services	3300			
9	State Categorical Programs	3500's			
10	Federal Programs	6000's			
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
19	Cash Balance, 9-1			-	-
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Tuition Received from Districts	1321			
24					
25	STATE SOURCES				
26	State Non-Categorical Programs				
27	State Categorical Programs	3500			
28					
29	FEDERAL SOURCES				
30	Federal Programs	4000's			
31					
32					
33	NON-REVENUE SOURCES				
34	Transfers from General Fund	5200			
35	Re-Appropriated Funds				-
36	TOTAL RESOURCES AVAILABLE		-	-	-
37	Less: Disbursements		-	-	
38	BALANCE FORWARD		-	-	

NOTE: Pages should only be filled out by the school acting as the fiscal agent for the Cooperative. All schools show payment for services in the General Fund.

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 36 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

Cooperative Fund

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # **220031**

Line No.	STUDENT FEE FUND	Function/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS				
2	Extracurricular Activities				
3	Postsecondary Education				
4	Summer or Night School				
5					
6					
7					
8					
9					
10					
11					
12					
13					
14	Total Disbursements		-	-	
15	TOTAL BUDGET OF DISBURSEMENTS				-
16	NECESSARY CASH RESERVE				
17	TOTAL REQUIREMENTS				-
18	BEGINNING BALANCES & RECEIPTS				
19	Cash Balance, 9-1			-	-
20	Investments, 9-1				
21	Total Beginning Balance		-	-	-
22	LOCAL SOURCES				
23	Interest	1510			
24	Extracurricular Activities Fees	1741			
25	Postsecondary Education Fees	1742			
26	Summer or Night School Fees	1743			
27					
28					
29					
30	NON-REVENUE SOURCES				
31	Re-Appropriated Funds				-
32					
33					
34	TOTAL RESOURCES AVAILABLE		-	-	-
35	Less: Disbursements		-	-	
36	BALANCE FORWARD		-	-	

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 34 must agree with TOTAL REQUIREMENTS on line 17 in the Adopted Column.

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

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

2024/25 Section A: Calculation of Total Allowable Budget Authority	
Certified Budget Authority	A-101 <input style="width: 100px;" type="text" value="7,486,207"/>
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$142,654]	A-355 <input style="width: 100px;" type="text" value="142,654"/>
Total Adjusted Budget Authority	A-361 <input style="width: 100px;" type="text" value="7,628,861"/>
Total Allowable Budget Authority	A-780 <input style="width: 100px;" type="text" value="7,628,861"/>

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

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

No file chosen

Excel file ONLY - 20MB limit

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

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority	
2024/25 General Fund Budget of Disbursements & Transfers	B-100 <input style="width: 100px;" type="text" value="7,973,666"/>
2024/25 Special Grant Funds	B-110 <input style="width: 100px;" type="text" value="0"/>
2024/25 Special Education Budget of Disbursements & Transfers	B-120 <input style="width: 100px;" type="text" value="500,000"/>
2024/25 General Fund Lid Exclusions	B-130 <input style="width: 100px;" type="text" value="122,366"/>
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140 <input style="width: 100px;" type="text" value="7,351,300"/>
2024/25 Unused Budget Authority	B-150 <input style="width: 100px;" type="text" value="277,561"/>

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

Total Unused Budget Authority	
2023/24 Total Unused Budget Authority	B-160 <input style="width: 100px;" type="text" value="1,259,251"/>
2024/25 General Fund Expenditure Growth	B-162 <input style="width: 100px;" type="text" value="142,654"/>
Adjusted Unused Budget Authority	B-165 <input style="width: 100px;" type="text" value="1,116,597"/>
2024/25 Unused Budget Authority	B-170 <input style="width: 100px;" type="text" value="277,561"/>

Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	<input type="text" value="1,394,158"/>
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Additional Budget Authority Approved by Patron		
Did you hold a successful special election for additional BUDGET Authority? (Not a levy override)	B-180	<input type="radio"/> Yes <input checked="" type="radio"/> No

2024/25 Section C: Allowable Reserves and Total Reserves		
2024/25 Applicable Allowable Reserve Percentage	C-170	<input type="text" value="45.00"/>
2024/25 Total Allowable Reserves	C-180	<input type="text" value="3,588,150"/>
2024/25 General Fund Necessary Cash Reserve	C-300	<input type="text" value="500,000"/>
2024/25 Depreciation Fund Total Requirements	C-310	<input type="text" value="500,000"/>
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	<input type="text" value="0"/>
Total Reserves	C-340	<input type="text" value="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	<input type="radio"/> Yes <input checked="" type="radio"/> No

Certified Assessed Valuation	B-490	<input type="text" value="545,569,218"/>
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2024/25 Section D: Property Tax Request Authority		
2024/25 Property Tax Request Authority	D-110	<input type="text" value="3,580,340"/>
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	<input checked="" type="radio"/> Yes <input type="radio"/> No
Maximum Amount Allowed:	D-130	<input type="text" value="404,940"/>
Enter the amount approved by the School Board.	D-140	<input type="text" value="404,940"/>
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	<input type="radio"/> Yes <input checked="" type="radio"/> No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	<input type="text" value="0"/>
Total Property Tax Authority Allowed	D-180	<input type="text" value="3,985,280"/>

2024/25 Property Tax Request General Fund	D-210	<input type="text" value="3,152,338"/>
2024/25 Property Tax Request Special Building Fund	D-220	<input type="text" value="333,333"/>
2024/25 Total Property Tax Request	D-230	<input type="text" value="3,485,671"/>
2024/25 Unused Property Tax Request Authority	D-240	<input type="text" value="499,609"/>

Total Property Tax Reduced as a result of increased SPED & Foundation Aid	D-310	<input type="text" value="0"/>
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Recalculate LC-2 after making changes to individual lines <i>(Form not saved)</i>	<input type="button" value="Recalculate LC-2"/>
---	---

Save a copy of the LC-2 without submitting to NDE <i>(Save before moving to another page)</i>	<input type="button" value="Save LC-2"/>
---	--

Submit completed LC-2 to NDE. You can upload your Budget Documentation on the next screen. Mailed or emailed budgets will not be accepted by NDE.	<input type="button" value="District Approval"/>
---	--

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

Log Out

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Homer Community School (220031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 16th day of September, 2024 at 7:00 o'clock, PM, at the Homer School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: <https://nep.education.ne.gov>

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

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

Notice of Special Hearing To Set Final Tax Request

Homer Community School (220031) in Dakota County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 16th day of, September 2024 at 7:05 o'clock P.M., at Homer Community School Library, 212 South 3rd St., Homer, NE 68030 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

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

2023-2024 Budget Information

2024-2025 Budget Information

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2023 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	8,050,682.00	2,933,172.00	0.609626	0.537635	7,973,666.00	3,152,338.00	0.577807	-5%	-1%
Bond Fund(s) K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund _____			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	1,007,645.00	338,644.00	0.070383	0.062072	518,043.00	333,333.00	0.061098	-13%	-49%
Qualified Capital Purpose Undertaking Fund K - 12	802,513.00	114,156.00	0.023726	0.020924	365,000.00	115,721.37	0.021211	-11%	-55%
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	9,860,840.00	3,385,972.00	0.703735	0.620631	8,856,709.00	3,601,392.37	0.660116	-6%	-10%

TITLE IX NONDISCRIMINATION

Statement of Policy

This district does not discriminate on the basis of sex and prohibits sex discrimination in any education program or activity that it operates, as required by Title IX and its regulations, including in admissions and employment. The board appoints _____ as the district's Title IX Coordinator. The Title IX Coordinator is the district's employee who coordinates the district's efforts to comply with its responsibilities under Title IX. In the event the Title IX coordinator is unavailable or is the respondent to a complaint, an alternate coordinator should instead be directed to receive complaints and act as the coordinator.

General Obligations under Title IX

No person shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any academic, extracurricular, research, occupational training, or other education program or activity operated by the district, as required by law. Sex discrimination includes but is not limited to creating a hostile environment on the basis of sex.

The district also prohibits intimidation, threats, coercion, or discrimination against any person by the district, a student, or an employee or other person authorized by the district to provide aid, benefit, or service under the district's education program or activity, for the purpose of interfering with any right or privilege secured by Title IX or because the person has reported information, made a complaint, testified, assisted, or participated or refused to participate (except as an employee) in any manner in an investigation, proceeding, or hearing under the Title IX regulations.

If the district has knowledge of conduct that reasonably may constitute sex discrimination in its education program or activity, it must respond promptly and effectively. The district is required by law to address sex-based discrimination even if it occurs off of school grounds, as long as it is conduct that is subject to the district's disciplinary authority. The district has an obligation to address a sex-based hostile environment under its education program or activity, even when some conduct contributing to the hostile environment occurred outside the district's program or activity.

Giving Notice of Title IX Policy

The superintendent must create and distribute a Notice of Nondiscrimination in the form and circumstances required by the Title IX regulations, including how to find this policy includingwith its Title IX grievance procedures, and contact information for Title IX Coordinator. The district will provide such notice to students, parents/guardians/other

Approved _____ Reviewed _____ Revised _____

student legal representatives, employees, applicants for admission and employment, unions and professional organizations with collective bargaining or other professional agreements with the district. Notice will be as required by law.

Title IX Coordinator duties are as prescribed in the Title IX regulations and may be delegated to another employee or a third party, but the board-named Title IX Coordinator must be an employee and will maintain ultimate administrative oversight of the district's Title IX compliance efforts.

The Title IX Coordinator monitors the district's education program or activity for barriers to reporting information about conduct that reasonably may constitute sex discrimination under Title IX and take steps reasonably calculated to address such barriers.

Investigation and Reporting Forms Under This Policy

For complaints of sex-based discrimination, harassment or retaliation by an individual:

<u>Form</u>	<u>Completed By</u>
504.24E2 – initial report of sex discrimination	Complainant
504.24E3 – title IX coordinators intake report	Title IX Coordinator
504.24E4 – informal resolution procedures	Title IX Coordinator
504.24E5 – determination of sex-based harassment -discrimination	Title IX Coordinator
504.24E6 – notice of dismissal of complaint	Title IX Coordinator
504.24E7 – appeal of dismissal or appeal of determination	Complainant
504.24E9 – decision of appeal of dismissal	Title IX Coordinator

For complaints Title IX discrimination in the district's programs or activities:

<u>Form</u>	<u>Completed By</u>
504.24E2 – initial report of sex discrimination	Complainant
504.24E3 – title IX coordinators intake report	Title IX Coordinator
504.24E4 – informal resolution procedures	Title IX Coordinator
504.24E8 – notice of initiation of grievance procedure	Title IX Coordinator
504.24E5 – determination of sex-based harassment -discrimination	Title IX Coordinator
504.24E6 – notice of dismissal of complaint	Title IX Coordinator
504.24E7 – appeal of dismissal or appeal of determination	Complainant
504.24E10 – decision on appeal of grievance outcome	Title IX Coordinator

Definitions

As used in this policy:

Complaint is an oral or written request to the district that objectively can be understood as a request for the district to investigate and make a determination about alleged discrimination under Title IX or its regulations. The Title IX Coordinator's knowledge of

the existence of a complainant requires a district response but does not itself constitute a complaint as used in this grievance procedure.

Complainant ~~is means~~ a student, ~~or employee, or persons other than students or employees~~ who ~~were participating or attempting to participate in the district's program or activity,~~ is alleged to have been subjected to conduct that could constitute sex discrimination under Title IX, ~~or a person other than a student or employee who is alleged to have been subjected to conduct that could constitute sex discrimination under Title IX and who was participating or attempting to participate in the district's education program or activity at the time of the alleged sex discrimination.~~

Respondent is a person who is alleged to have violated the district's prohibition on sex discrimination.

Consent in this policy means willingly allowing conduct to occur but an individual may be incapable of providing consent to sexual conduct or activity due to circumstances resulting from age, disability, lack of information, incapacity or other causes. Since neither verbal nor physical resistance to the conduct is required to show lack of consent, the decisionmaker will consider the full circumstances when determining whether consent occurred. Consent, if given, may also be withdrawn at any time.

Sex-based harassment, which is prohibited by Title IX and is a form of sex discrimination, means "sexual harassment and other harassment on the basis of sex" that is: (1) quid pro quo harassment, (2) hostile environment harassment, or (3) a specific offense as identified in Title IX regulations.

Quid pro quo harassment occurs when "an employee, agent, or other person authorized by the ~~recipient~~district to provide an aid, benefit, or service under the ~~recipient's~~district's education program or activity explicitly or impliedly condition[s] the provision of such an aid, benefit, or service on a person's participation in unwelcome sexual conduct."

Hostile environment harassment involves "unwelcome sex-based conduct that, based on the totality of the circumstances, is subjectively and objectively offensive and is so severe or pervasive that it limits or denies a person's ability to participate in or benefit from the ~~recipient's~~district's education program or activity (i.e., creates a hostile environment)." It is a fact-specific inquiry to determine whether a hostile environment has been created, and the following factors may be considered in making such a determination:

- The degree to which the conduct affected the complainant's ability to access the ~~recipient's~~district's education program or activity;
- The type, frequency, and duration of the conduct;
- The parties' ages, roles within the ~~recipient's~~district's education program or activity, previous interactions, and other factors about each party that may be relevant to evaluating the effects of the conduct;

- The location of the conduct and the context in which the conduct occurred; and
- Other sex-based harassment in the recipient's district's education program or activity.

Sexual Assault may be defined as a forcible or non-forcible offense under the uniform crime reporting system of the Federal Bureau of Investigation.

- Forcible Sex Offenses may include fondling, rape, sexual assault with an object, and sodomy.
- Non-forcible Sex Offenses include incest and statutory rape.

Dating Violence is defined as a pattern of behavior where one person uses threats of, or actually uses, physical, sexual, verbal, or emotional abuse to control his or her dating partner.

Domestic Violence refers to crimes committed by a current or former spouse under the laws of that jurisdiction where the victim is or has cohabited with the perpetrator, has a child together with the perpetrator, or the perpetrator commits violence against a youth or adult of that household under the domestic violence laws of that jurisdiction.

Stalking is the intentional conduct of following, harassing, or interfering with a specific individual to cause fear or emotional distress.

Retaliation

1. Retaliatory actions include, but are not limited to, acts of intimidation, threats, coercion or discrimination against those who:
 - a. Make complaints of illegal discrimination or harassment.
 - b. Report illegal discrimination or harassment.
 - c. Participate in an investigation, formal proceeding or informal resolution, whether conducted internally or outside the district, concerning illegal discrimination or harassment.
2. Aiding, abetting, inciting, compelling or coercing illegal discrimination, harassment or retaliatory actions.
3. Discrimination, harassment or retaliation against any person because of such person's association with a person protected from discrimination or harassment in accordance with this policy and law.

Staff Obligation to Report Sex Discrimination to Title IX Coordinator

All employees are required to notify the Title IX Coordinator when the employee has information about conduct that reasonably may constitute sex discrimination. However, an employee who is personally subjected to conduct that reasonably may constitute sex

discrimination is encouraged to report such conduct to the Title IX Coordinator, but is not required by this policy to report if no other person within the district's program or activity (including any student) is adversely affected by that conduct, and the conduct is not required to be reported by another policy or law. If a student alleges sexual misconduct on the part of any district employee to any person employed by the district, that person will immediately report the allegation to local law enforcement or DHHS in accordance with district policy.

Law Enforcement Reporting

Regardless of the Title IX Complaint process, school employees are still required to follow state law and district policies requiring reporting to law enforcement, social services agencies, or other relevant agencies. In cases where a report has been made that concerns conduct that also triggers the district's Title IX obligations, the Title IX Coordinator is directed to coordinate the investigation with law enforcement agencies, social services agencies, and related services agencies. The district may implement supportive measures or an emergency removal as appropriate. The district may extend the timeframes for the investigation and processing of a grievance if necessary due to a concurrent investigation by law enforcement or social services.

Permitted Emergency Exclusion Upon Complaint of Sex Discrimination

In consultation with the Title IX Coordinator, district administrators may remove a complaint respondent from the district's education program or activity on an emergency basis, provided that the district undertakes an individualized safety and risk analysis, determines that an imminent and serious threat to the health or safety of a complainant or any students, employees, or other persons arising from the allegations of sex discrimination justifies removal, and provides the respondent with notice and an opportunity to challenge the decision immediately following the removal. This provision must not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504, or the Americans with Disabilities Act.

This provision does not preclude the district from placing any employee on administrative leave.

Special Education /Section 504 Overlap

If a complainant or respondent is a student with a disability, the Title IX Coordinator must consult with one or more members, as appropriate, of the student's Individualized Education Program (IEP) team, if any, or one or more members, as appropriate, of the group of persons responsible for the student's placement decision under Section 504, if any, to determine how to comply with federal law requirements throughout the district's implementation of grievance procedures and/or supportive measures.

Additional Prohibited Behavior

Behavior that is not unlawful or does not rise to the level of Title IX discrimination, harassment or retaliation on the basis of sex might still be unacceptable for the workplace or the educational environment. The district encourages students, employees and the public to report such behavior so that it can be promptly addressed whether under this policy or policy 504.18 Harassment.

Confidentiality and Records

To the extent permitted by law and in accordance with board policy, the district will keep confidential the identity of the person filing a grievance and any grievance or other document that is generated or received pertaining to grievances. Information may be disclosed if necessary to further the investigation, appeal or resolution of a grievance, or if necessary to carry out interim or disciplinary measures. The district will disclose information to the district's attorney, law enforcement, social services agencies, and others when necessary to enforce this policy or when required by law. In implementing this policy, the district will comply with state and federal laws regarding the confidentiality of student and employee records. Information regarding any resulting employee or student disciplinary action will be maintained and released in the same manner as any other disciplinary record. The district will keep any documentation created in investigating the complaint including, but not limited to, documentation considered when making any conclusions and as advised by the district's attorney.

All Other Reports

Unless the concern is otherwise voluntarily resolved, all persons must report incidents that might constitute discrimination, harassment or retaliation directly to the Title IX Coordinator. All district employees will instruct all persons seeking to file a grievance to communicate directly with the Title IX Coordinator. Even if the suspected victim of discrimination, harassment or retaliation does not file a grievance, district employees are required to report to the Title IX Coordinator any observations, rumors or other information about actions prohibited by this policy. If a person refuses or is unable to submit a written complaint, the Title IX Coordinator will summarize the verbal complaint in writing. A grievance is not needed for the district to act upon finding a violation of law, district policy or district expectations.

Students, employees and others may attempt to resolve minor issues by addressing concerns directly to the person alleged to have violated this policy, but they are not expected or required to do so. Any attempts to voluntarily resolve a grievance will not delay the investigation once a report has been made to the district.

Even if a grievance under this policy is not directly filed, if the Title IX Coordinator otherwise learns about possible discrimination, harassment or retaliation, including

violence, the district will conduct a prompt, impartial, adequate, reliable and thorough investigation to determine whether unlawful conduct occurred and will implement the appropriate interim measures if necessary.

If sex-based harassment is observed or alleged in a student behavior, the administrator must consult the Title IX coordinator prior to imposing discipline. Administrators will report all incidents as directed in the "Reporting" section of this policy and will direct the parent/guardian and student to the Title IX Coordinator for further assistance. In cases not being handled under this policy, the Title IX Coordinator may determine that the incident has been appropriately addressed or recommend additional action.

Title IX Grievance Procedures

The superintendent or designee will adopt, publish and implement grievance procedures consistent with Title IX regulations that provide for the prompt and equitable resolution of complaints alleging any action that would be prohibited by Title IX. The grievance procedures must treat complainants and respondents equitably. The Title IX Coordinator coordinates implementation of the grievance procedure.

The Title IX Coordinator may also serve as the investigator and/or decisionmaker under the district's grievance procedures.

The grievance procedure may, at the discretion of the superintendent or designee, include provisions for Informal Resolution of some complaints in accordance with Title IX regulations.

Any employee or any other person authorized by the district to provide any aid, benefit, or service under the district's education program or activity must participate as a witness in, or otherwise assist with, an investigation, proceeding, or hearing under this policy.

When the Title IX Coordinator is Made Aware of Possible Sex-based Discrimination

When the Title IX Coordinator is notified of conduct that reasonably may constitute sex discrimination under Title IX or its regulations, the Title IX Coordinator will:

1. Treat the complainant and respondent equitably.
2. Offer and coordinate supportive measures as appropriate for the complainant. In addition, if the grievance procedure has been initiated or if the district has offered an informal resolution process to the respondent, the Title IX Coordinator will also offer and coordinate supportive measures as appropriate for the respondent;
3. Notify the complainant of the grievance procedures and the informal resolution process, if offered.
4. In response to a complaint, initiate the grievance procedures or the informal resolution process; and
5. Regardless of whether a complaint is initiated, take other appropriate prompt and effective steps, in addition to steps necessary to effectuate the remedies provided

- to an individual complainant, if any, to ensure that sex discrimination does not continue or recur within the recipient's district's education program or activity.
6. The Title IX Coordinator is not required to comply with (1) through (5) of this section upon being notified of conduct that may constitute sex discrimination if the Title IX Coordinator reasonably determines that the conduct as alleged could not constitute sex discrimination under Title IX or this part.

How a Complaint is Made about District Programs or Activities

The Title IX Coordinator's knowledge of the existence of a complainant requires a district response but does not itself constitute a complaint as used in this grievance procedure. A complaint is made by an oral or written request to the district that objectively can be understood as a request for the district to investigate and make a determination about alleged discrimination under Title IX or its regulations.

Persons Making a Complaint

The following people have a right to make a "complaint" of sex discrimination in the program or activity of the district:

- Any student or employee the district;
- A parent, guardian, or other authorized legal representative with the legal right to act on behalf of a complainant;
- Any person other than a student or employee who was participating or attempting to participate in the district's education program or activity at the time of the alleged sex discrimination.
- The Title IX Coordinator.

Limitation on Complaints of Sex-Based Harassment including Hostile Environment: A person is entitled to make a complaint of sex-based harassment (a sub-category of sex discrimination) including a sex-based hostile environment, only if :

- they themselves are alleged to have been subjected to the sex-based harassment,
- they have a legal right to act on behalf of such person, or
- the Title IX Coordinator initiates a complaint in accordance with law.

District-Initiated Complaints. In the absence of a complaint or the withdrawal of any or all of the allegations in a complaint, and in the absence or termination of an informal resolution process, the Title IX Coordinator may initiate a complaint of sex discrimination if they determine that the conduct as alleged presents an imminent and serious threat to the health or safety of the complainant or other person, or that the conduct as alleged prevents the district from ensuring equal access on the basis of sex to its education program or activity .

To make this fact-specific determination, the Title IX Coordinator must consider, at a minimum, the following factors:

- The complainant's request not to proceed with initiation of a complaint;

- The complainant’s reasonable safety concerns regarding initiation of a complaint;
- The risk that additional acts of sex discrimination would occur if a complaint is not initiated;
- The severity of the alleged sex discrimination, including whether the discrimination, if established, would require the removal of a respondent from campus district premises or imposition of another disciplinary sanction to end the discrimination and prevent its recurrence;
- The age and relationship of the parties, including whether the respondent is an employee of the district;
- The scope of the alleged sex discrimination, including information suggesting a pattern, ongoing sex discrimination, or sex discrimination alleged to have impacted multiple individuals;
- The availability of evidence to assist a decisionmaker in determining whether sex discrimination occurred; and
- Whether the district could end the alleged sex discrimination and prevent its recurrence without initiating its grievance procedures.

Complaint Consolidation

The district may consolidate complaints of sex discrimination against more than one respondent, or by more than one complainant against one or more respondents, or by one party against another party, when the allegations of sex discrimination arise out of the same facts or circumstances.

Complaints Concerning District Policy or Practice

Not all complaints of sex discrimination involve active participation by complainants and respondents, including those alleging that the recipient's district's own policies and procedures discriminate based on sex. When a sex discrimination complaint alleges that the district’s own policy or practice discriminates on the basis of sex, the district is not considered a “respondent” for procedural purposes. However, the district must fully implement and follow those parts of the grievance procedures that do apply to such complaints and complainants, including when responding to a complaint alleging that the recipient's district's policy or practice discriminates on the basis of sex.

For a complaint alleging that an individual engaged in sex discrimination based on actions the individual took in accordance with the recipient's district's policy or practice, the district must treat the individual as a respondent and comply with the requirements in these grievance procedures that apply to respondents. This is because such complaints may involve factual questions regarding whether the individual was, in fact, following the recipient's district's policy or practice, what actions the individual took, and whether the individual could be subject to disciplinary sanctions depending on these facts. To the extent an individual was following the recipient's district's policy or practice, the district has flexibility to determine whether the original complaint must be amended to be a complaint against the district itself or whether this determination can be made based on the original complaint against the individual.

Notice of a Complaint

When the district's grievance procedures are initiated the Title IX Coordinator or designee must provide notice of the allegations to the parties whose identifies are known.

The notice must include:

- These grievance procedures
- The informal resolution process, if available and appropriate.
- Sufficient information available at the time to allow the parties to respond to the allegations, including the identities of the parties involved in the incident(s), the conduct alleged to constitute sex discrimination, and the date(s) and location(s) of the alleged incident(s);
- Retaliation is prohibited; and
- The parties are entitled to an equal opportunity to access the relevant and not otherwise impermissible evidence or an accurate description of this evidence. If the district provides a description of the evidence, the parties are entitled to an equal opportunity to access the relevant and not otherwise impermissible evidence upon the request of any party.

If, in the course of an investigation, the Title IX Coordinator or designee decides to investigate additional allegations of sex discrimination by the respondent toward the complainant that are not included in the notice provided or that are included in a complaint that is consolidated, the Title IX Coordinator or designee will notify the parties of the additional allegations.

Dismissal of a Complaint

The Title IX Coordinator or designee may dismiss a complaint of sex discrimination if, after making reasonable efforts to clarify the allegations with the complainant:

- The district is unable to identify the respondent after taking reasonable steps to do so;
- The respondent is not participating in the district's education program or activity and is not employed by the district;
- The complainant voluntarily withdraws any or all of the allegations in the complaint, the Title IX Coordinator declines to initiate a complaint, and the district determines that, without the complainant's withdrawn allegations, the conduct that remains alleged in the complaint, if any, would not constitute sex discrimination under Title IX even if proven; or
- The Title IX Coordinator or designee determines the conduct alleged in the complaint, even if proven, would not constitute sex discrimination under Title IX.

When a complaint is dismissed, the Title IX Coordinator will, at a minimum:

- Notify the complainant of the dismissal, the basis for the dismissal and the process for appealing the dismissal.
- If the dismissal occurs after the respondent has been notified of the allegations, notify the respondent of the dismissal, the basis for the dismissal and that the dismissal may be appealed promptly following notification to the complainant, or simultaneously if notification is in writing.
- Offer supportive measures to the complainant as appropriate;
- If the respondent has been notified of the allegations, offer supportive measures to the respondent as appropriate; and
- Take other prompt and effective steps, as appropriate, through the Title IX Coordinator to ensure that sex discrimination does not continue or recur within the district's education program or activity.

Dismissal on these grounds does not prevent the application of any other district policy that applies to the alleged conduct or referral of the alleged conduct to appropriate administrators.

Appeal of Dismissal of Complaint

Dismissals may be appealed on the following bases:

- Procedural irregularity that would change the outcome;
- New evidence that would change the outcome and that was not reasonably available when the dismissal was made; and
- The Title IX Coordinator, investigator, or decisionmaker had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that would change the outcome.

If the dismissal is appealed, the Title IX Coordinator or designee will:

- Notify the parties of any appeal, including notice of the allegations, if notice was not previously provided to the respondent;
- Implement appeal procedures equally for the parties;
- Ensure that the decisionmaker for the appeal did not take part in an investigation of the allegations or dismissal of the complaint;
- Ensure that the decisionmaker for the appeal has been trained consistent with the Title IX regulations;
- Provide the parties a reasonable and equal opportunity to make a statement in support of, or challenging, the outcome; and
- Notify the parties of the result of the appeal and the rationale for the result.

Investigation of the Complaint by the District

The district will provide for adequate, reliable, and impartial investigation of complaints. The burden is on the district—not on the parties—to conduct an investigation that gathers sufficient evidence to determine whether sex discrimination occurred. Any employee or any other person authorized by the district to provide aid, benefit, or service under the district's education program or activity to must, upon request by the Title IX Coordinator, an investigator, or a decisionmaker, participate as a witness in, or otherwise assist with, an investigation or proceeding under Policy 504.24 including these grievance procedures.

The district presumes that the respondent is not responsible for the alleged sex discrimination until a determination is made at the conclusion of its grievance procedures.

The district will objectively evaluate all evidence that is relevant and not otherwise impermissible including both inculpatory and exculpatory evidence.

Credibility determinations will not be based on a person's status as a complainant, respondent, or witness.

The district will provide an equal opportunity for the parties to present fact witnesses and other inculpatory and exculpatory evidence that is relevant and not otherwise impermissible.

The district will review all evidence gathered through the investigation and determine what evidence is relevant and what evidence is impermissible regardless of relevance.

The district will provide each party with an equal opportunity to access the evidence that is relevant to the allegations of sex discrimination and not otherwise impermissible, or an accurate description of the evidence, in the following manner:

- If the district provides a description of the evidence, the district will provide the parties with an equal opportunity to access the relevant and not otherwise impermissible evidence upon the request of any party;
- The district will provide a reasonable opportunity for either party to respond to the evidence or the description of the evidence; and
- The district will take reasonable steps to prevent and address the parties' unauthorized disclosure of information and evidence obtained solely through the grievance procedures. Disclosures of such information and evidence for purposes of administrative proceedings or litigation related to the complaint of sex discrimination are authorized.

Evidentiary Exclusions

The following types of evidence, and questions seeking that evidence, are impermissible (i.e., will not be accessed or considered, except by the district to determine whether one of the exceptions listed below applies; will not be disclosed; and will not otherwise be used), regardless of whether they are relevant:

- Evidence that is protected under a legal privilege, unless the person to whom the privilege or confidentiality is owed has voluntarily waived the privilege or confidentiality;
- A party's or witness's records that are made or maintained by a physician, psychologist, or other recognized professional or paraprofessional in connection with the provision of treatment to the party or witness, unless the district obtains that party's or witness's voluntary, written consent for use in its grievance procedures; and
- Evidence that relates to the complainant's sexual interests or prior sexual conduct, unless it is offered to prove that someone other than the respondent committed the alleged conduct or is evidence about specific incidents of the complainant's prior sexual conduct with the respondent that is offered to prove consent to the alleged sex-based harassment. The fact of prior consensual sexual conduct between the complainant and respondent does not by itself demonstrate or imply the complainant's consent to the alleged sex-based harassment or preclude determination that sex-based harassment occurred.

Confidentiality and Privacy

The district will take reasonable steps to protect the privacy of the parties and witnesses during its grievance procedures. These steps will not restrict the ability of the parties to obtain and present evidence, including by speaking to witnesses; consult with their family members, confidential resources, or advisors; or otherwise prepare for or participate in the grievance procedures.

The district must not disclose personally identifiable information obtained in the course of complying with Title IX, except in the following circumstances:

- When the district has obtained prior written consent from a person with the legal right to consent to the disclosure;
- When the information is disclosed to a parent, guardian, or other authorized legal representative with the legal right to receive disclosures on behalf of the person whose personally identifiable information is at issue;
- To carry out the purposes of Title IX, including action taken to address conduct that reasonably may constitute sex discrimination under Title IX in the district's education program or activity;
- As required by Federal law, Federal regulations, or the terms and conditions of a Federal award, including a grant award or other funding agreement; or

- To the extent such disclosures are not otherwise in conflict with Title IX, when required by State or local law or when permitted under FERPA.

Investigatory Questioning of the Parties and Witnesses:

The grievance decisionmaker will question parties and witnesses to adequately assess their credibility to the extent credibility is both in dispute and relevant to evaluating one or more allegations of sex discrimination. Where the investigator has interviewed a party or witness and the investigator is also serving as the grievance decisionmaker, credibility evaluation is inherent in the process of conducting the interview. In situations where credibility determinations are required from a grievance decisionmaker who did not interview a party or witness, the Title IX Coordinator will facilitate an opportunity for the decisionmaker to conduct an interview as part of the grievance decisionmaker's process of engaging with the evidence resulting from the investigation.

Making the Determination Whether Sex Discrimination Occurred:

Following an investigation and evaluation of all relevant and not otherwise impermissible evidence, the grievance decisionmaker will:

- Use the preponderance of the evidence standard of proof to determine whether sex discrimination occurred. If the decisionmaker is not persuaded by the evidence that sex discrimination occurred, whatever the quantity of the evidence is, the decisionmaker will not determine that sex discrimination occurred.
- Notify the parties in writing of the determination whether sex discrimination occurred under Title IX including the rationale for such determination, and the procedures and permissible bases for the complainant and respondent to appeal;
- If sex discrimination occurred, identify recommended discipline for the respondent for sex discrimination prohibited by Title IX ;
- Promptly transmit the grievance record and the determination to the Title IX Coordinator if the Title IX Coordinator did not serve as the decisionmaker.

If Sex Discrimination Occurred, How Does the District Respond?

When the respondent is found to have violated the prohibition on sex discrimination under Policy 504.24, the Title IX Coordinator will, as appropriate:

- Coordinate the provision and implementation of remedies, provided to restore or preserve equal access to the district's education program or activity when limited or denied by sex discrimination;
- Coordinate the imposition of any disciplinary sanctions on a respondent, including notification to the complainant of any such disciplinary sanctions; and
- Take other appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur within the district's education program or activity.

- Comply with the grievance procedures before the imposition of any disciplinary sanctions against a respondent; and
- Not discipline a party, witness, or others participating in the grievance procedures for making a false statement or for engaging in consensual sexual conduct based solely on the determination whether sex discrimination occurred.

Appeal of Grievance Process Outcomes

Appropriate supportive measures managed by the Title IX Coordinator will continue during all appeals.

Within 5 days after the decisionmaker makes a final decision at the conclusion of the grievance process, the complainant or the respondent, or both, may appeal the decision to the superintendent or designee by notifying the Title IX Coordinator in writing. The superintendent or designee will complete a written decision on the appeal within 10 days. The decision will be provided to the Title IX Coordinator, complainant, and respondent within 5 days of the decision.

If the determination that sex discrimination occurred is affirmed, reversed, or modified on appeal, the grievance returns to the Title IX Coordinator and the superintendent or designee to implement or modify the appropriate remedies, disciplinary sanctions, and other prompt and effective district steps to ensure that sex discrimination does not continue or recur.

Remedies When Sex Discrimination Occurred

After the district determines that sex discrimination occurred, the district may provide remedies, as appropriate, to a complainant or any other person the district identifies as having had their equal access to the district's education program or activity limited or denied by sex discrimination. These measures are provided to restore or preserve that person's access to the district's education program or activity.

Supportive Measures

The district will provide supportive measures through its Title IX Coordinator, to complainants as appropriate and, if a complaint has been filed, to the respondent as appropriate.

For complaints of sex-based harassment, these supportive measures may include individualized measures offered as appropriate, as reasonably available, without unreasonably burdening a complainant or respondent, not for punitive or disciplinary reasons, and without fee or charge to the complainant or respondent to:

- Restore or preserve that party's access to the ~~recipient's~~district's education program or activity, including measures that are designed to protect the safety of the parties or the ~~recipient's~~district's educational environment; or

- Provide support during the recipient's district's grievance procedures or during an informal resolution process.

Supportive measures may vary depending on what the district deems to be reasonably available. These measures may include but are not limited to: counseling; extensions of deadlines and other course-related adjustments; campus-on-premises escort services; increased security and monitoring of certain areas of the campus district premises; restrictions on contact applied to one or more parties; leaves of absence; changes in class, work, housing, or extracurricular or any other activity, regardless of whether there is or is not a comparable alternative; and training and education programs related to sex-based harassment.

The district may, as appropriate, modify or terminate supportive measures at the conclusion of the grievance procedures or at the conclusion of the informal resolution process, or the district may continue them beyond that point.

For allegations of sex discrimination other than sex-based harassment or retaliation, the district may provide supportive measures, but is not required to alter the alleged discriminatory conduct during the grievance process.

Confidentiality of Supportive Measures

The district must not disclose information about any supportive measures to persons other than the person to whom they apply, including informing one party of supportive measures provided to another party, unless necessary to provide the supportive measure or restore or preserve a party's access to the education program or activity, or when an exception to this policy's prohibition on disclosures of personally identifiable information applies.

Review of Supportive Measures Decisions

Upon request, the Title IX Coordinator will designate an appropriate and impartial employee to review the modification or reversal of the district's decision to provide, deny, modify, or terminate supportive measures. The reviewing employee must be someone other than the employee who made the challenged decision and must have authority to modify or reverse the decision. The district must also provide a party with the opportunity to seek additional modification or termination of a supportive measure applicable to them if circumstances change materially.

Disciplinary Sanctions

Administrators should consult with the Title IX Coordinator about potential disciplinary responses to the conduct that is alleged to be in violation of the prohibition on sex discrimination. The district is not permitted to impose disciplinary sanctions upon a respondent to a complaint for sex discrimination prohibited by Title IX unless there is a determination at the conclusion of the district's grievance process that the respondent

engaged in prohibited sex discrimination. Appropriate supportive measures may be employed during the grievance process and an emergency removal may occur when necessary.

Overlapping Discrimination Claims and this Procedure

To the extent the underlying facts and legal questions in a complaint handled under the Title IX grievance process overlap with and pertain to compliance by the district with another law or regulation concerning discrimination under Policy 504.18, the evidence and findings of the Title IX grievance process may be used for both purposes, in the discretion of the Title IX Coordinator and, if not the same person, the district's Policy 504.18 Compliance Officer.

Timelines for the Grievance Process

The timelines shown in this policy are the ones approved by the board and are not statutory but are intended to establish expectations for being "prompt" in resolving Title IX matters in most cases. The board may choose to modify those timelines within the following ranges:

- Arriving at the decision whether to investigate or dismiss a sex discrimination complaint, 1 to 15 days.
- Conducting the investigation, 1 to 30 days.
- Making a determination on the complaint, 1 to 30 days.
- Conducting and deciding an appeal, 1 to 20 days.

Training Requirements

The Title IX Coordinator must ensure that all employees are trained promptly upon hiring or change of position, and annually afterwards, on the district's obligations to address sex discrimination, the scope of conduct that constitutes sex discrimination, and reporting requirements. All training received by district personnel should be documented.

In addition to the annual training, any investigator, decisionmaker, facilitator of informal resolutions, and any person otherwise responsible for implementing the district's grievance procedures or who has the authority to modify or terminate supportive measures, must each receive additional training as required by law.

The Title IX Coordinator and any designees must receive the level of advanced training required by Title IX, and any other training necessary to coordinate the district's compliance with Title IX.

The district must make all materials it uses for required Title IX training available upon request for inspection by members of the public.

Recordkeeping

The district must maintain for a period of at least seven years:

- For each complaint of sex discrimination, records documenting the informal resolution process under or the grievance procedures and the resulting outcome.
- For each notification the Title IX Coordinator receives of information about conduct that reasonably may constitute sex discrimination under Title IX, including notifications by employees, and records documenting the actions the district took to meet its obligations to respond promptly and effectively.

Legal Reference: Civil Rights Act, Title VI; 42 USC 2000d et seq.
Civil Rights Act, Title VII; 42 USC 2000e et seq.
Education Amend. of 1972, Title IX; 20 USC 1681 et seq.
Exec. Order 11246, as amended by Executive Order 11375
Equal Pay Act; 29 USC 206
34 CFR part 106

Cross Reference: 103.00 Equal Educational Opportunity
402.01 Equal Opportunity Employment
402.15 Staff Conduct with Students
403.02 Child Abuse Reporting
403.03 Abuse of Students by School District Employees
404.06 Harassment by Employees
405.00 Employee Conduct and Appearance
501.00 Objectives for Equal Educ. Opportunities for Students
504.03 Student Conduct
504.14 Hazing, Initiation, Secret Societies or Gang Activity
504.18 Harassment by Students
504.20 Bullying Prevention
504.21 Dating Violence Prevention
505.03 Suspension and Expulsion of Students
612.05 Individualized Education Program
612.10 Procedural Safeguards

TITLE IX NONDISCRIMINATION

Statement of Policy

This district does not discriminate on the basis of sex and prohibits sex discrimination in any education program or activity that it operates, as required by Title IX and its regulations, including in admissions and employment. The board appoints _____ as the district's Title IX Coordinator. The Title IX Coordinator is the district's employee who coordinates the district's efforts to comply with its responsibilities under Title IX. In the event the Title IX coordinator is unavailable or is the respondent to a complaint, an alternate coordinator should instead be directed to receive complaints and act as the coordinator.

General Obligations under Title IX

No person shall, on the basis of sex, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any academic, extracurricular, research, occupational training, or other education program or activity operated by the district, as required by law. Sex discrimination includes but is not limited to creating a hostile environment on the basis of sex.

The district also prohibits intimidation, threats, coercion, or discrimination against any person by the district, a student, or an employee or other person authorized by the district to provide aid, benefit, or service under the district's education program or activity, for the purpose of interfering with any right or privilege secured by Title IX or because the person has reported information, made a complaint, testified, assisted, or participated or refused to participate (except as an employee) in any manner in an investigation, proceeding, or hearing under the Title IX regulations.

If the district has knowledge of conduct that reasonably may constitute sex discrimination in its education program or activity, it must respond promptly and effectively. The district is required by law to address sex-based discrimination even if it occurs off of school grounds, as long as it is conduct that is subject to the district's disciplinary authority. The district has an obligation to address a sex-based hostile environment under its education program or activity, even when some conduct contributing to the hostile environment occurred outside the district's program or activity.

Giving Notice of Title IX Policy

The superintendent must create and distribute a Notice of Nondiscrimination in the form and circumstances required by the Title IX regulations, including how to find this policy with its Title IX grievance procedures, and contact information for Title IX Coordinator. The district will provide such notice to students, parents/guardians/other student legal

Approved _____ Reviewed _____ Revised _____

representatives, employees, applicants for admission and employment, unions and professional organizations with collective bargaining or other professional agreements with the district. Notice will be as required by law.

Title IX Coordinator duties are as prescribed in the Title IX regulations and may be delegated to another employee or a third party, but the board-named Title IX Coordinator must be an employee and will maintain ultimate administrative oversight of the district's Title IX compliance efforts.

The Title IX Coordinator monitors the district's education program or activity for barriers to reporting information about conduct that reasonably may constitute sex discrimination under Title IX and take steps reasonably calculated to address such barriers.

Investigation and Reporting Forms Under This Policy

For complaints of sex-based discrimination, harassment or retaliation by an individual:

<u>Form</u>	<u>Completed By</u>
504.24E2 – initial report of sex discrimination	Complainant
504.24E3 – title IX coordinators intake report	Title IX Coordinator
504.24E4 – informal resolution procedures	Title IX Coordinator
504.24E5 – determination of sex-based discrimination	Title IX Coordinator
504.24E6 – notice of dismissal of complaint	Title IX Coordinator
504.24E7 – appeal of dismissal or appeal of determination	Complainant
504.24E9 – decision of appeal of dismissal	Title IX Coordinator

For complaints Title IX discrimination in the district's programs or activities:

<u>Form</u>	<u>Completed By</u>
504.24E2 – initial report of sex discrimination	Complainant
504.24E3 – title IX coordinators intake report	Title IX Coordinator
504.24E4 – informal resolution procedures	Title IX Coordinator
504.24E8 – notice of initiation of grievance procedure	Title IX Coordinator
504.24E5 – determination of sex-based discrimination	Title IX Coordinator
504.24E6 – notice of dismissal of complaint	Title IX Coordinator
504.24E7 – appeal of dismissal or appeal of determination	Complainant
504.24E10 – decision on appeal of grievance outcome	Title IX Coordinator

Definitions

As used in this policy:

Complaint is an oral or written request to the district that objectively can be understood as a request for the district to investigate and make a determination about alleged discrimination under Title IX or its regulations. The Title IX Coordinator's knowledge of

the existence of a complainant requires a district response but does not itself constitute a complaint as used in this grievance procedure.

Complainant means a student or employee who is alleged to have been subjected to conduct that could constitute sex discrimination under Title IX, or a person other than a student or employee who is alleged to have been subjected to conduct that could constitute sex discrimination under Title IX and who was participating or attempting to participate in the district's education program or activity at the time of the alleged sex discrimination.

Respondent is a person who is alleged to have violated the district's prohibition on sex discrimination.

Consent in this policy means willingly allowing conduct to occur but an individual may be incapable of providing consent to sexual conduct or activity due to circumstances resulting from age, disability, lack of information, incapacity or other causes. Since neither verbal nor physical resistance to the conduct is required to show lack of consent, the decisionmaker will consider the full circumstances when determining whether consent occurred. Consent, if given, may also be withdrawn at any time.

Sex-based harassment, which is prohibited by Title IX and is a form of sex discrimination, means "sexual harassment and other harassment on the basis of sex" that is: (1) quid pro quo harassment, (2) hostile environment harassment, or (3) a specific offense as identified in Title IX regulations.

Quid pro quo harassment occurs when "an employee, agent, or other person authorized by the district to provide an aid, benefit, or service under the district's education program or activity explicitly or impliedly condition[s] the provision of such an aid, benefit, or service on a person's participation in unwelcome sexual conduct."

Hostile environment harassment involves "unwelcome sex-based conduct that, based on the totality of the circumstances, is subjectively and objectively offensive and is so severe or pervasive that it limits or denies a person's ability to participate in or benefit from the district's education program or activity (i.e., creates a hostile environment)." It is a fact-specific inquiry to determine whether a hostile environment has been created, and the following factors may be considered in making such a determination:

- The degree to which the conduct affected the complainant's ability to access the district's education program or activity;
- The type, frequency, and duration of the conduct;
- The parties' ages, roles within the district's education program or activity, previous interactions, and other factors about each party that may be relevant to evaluating the effects of the conduct;

- The location of the conduct and the context in which the conduct occurred; and
- Other sex-based harassment in the district's education program or activity.

Sexual Assault may be defined as a forcible or non-forcible offense under the uniform crime reporting system of the Federal Bureau of Investigation.

- Forcible Sex Offenses may include fondling, rape, sexual assault with an object, and sodomy.
- Non-forcible Sex Offenses include incest and statutory rape.

Dating Violence is defined as a pattern of behavior where one person uses threats of, or actually uses, physical, sexual, verbal, or emotional abuse to control his or her dating partner.

Domestic Violence refers to crimes committed by a current or former spouse under the laws of that jurisdiction where the victim is or has cohabited with the perpetrator, has a child together with the perpetrator, or the perpetrator commits violence against a youth or adult of that household under the domestic violence laws of that jurisdiction.

Stalking is the intentional conduct of following, harassing, or interfering with a specific individual to cause fear or emotional distress.

Retaliation

1. Retaliatory actions include, but are not limited to, acts of intimidation, threats, coercion or discrimination against those who:
 - a. Make complaints of illegal discrimination or harassment.
 - b. Report illegal discrimination or harassment.
 - c. Participate in an investigation, formal proceeding or informal resolution, whether conducted internally or outside the district, concerning illegal discrimination or harassment.
2. Aiding, abetting, inciting, compelling or coercing illegal discrimination, harassment or retaliatory actions.
3. Discrimination, harassment or retaliation against any person because of such person's association with a person protected from discrimination or harassment in accordance with this policy and law.

Staff Obligation to Report Sex Discrimination to Title IX Coordinator

All employees are required to notify the Title IX Coordinator when the employee has information about conduct that reasonably may constitute sex discrimination. However, an employee who is personally subjected to conduct that reasonably may constitute sex discrimination is encouraged to report such conduct to the Title IX Coordinator, but is not

required by this policy to report if no other person within the district's program or activity (including any student) is adversely affected by that conduct, and the conduct is not required to be reported by another policy or law. If a student alleges sexual misconduct on the part of any district employee to any person employed by the district, that person will immediately report the allegation to local law enforcement or DHHS in accordance with district policy.

Law Enforcement Reporting

Regardless of the Title IX Complaint process, school employees are still required to follow state law and district policies requiring reporting to law enforcement, social services agencies, or other relevant agencies. In cases where a report has been made that concerns conduct that also triggers the district's Title IX obligations, the Title IX Coordinator is directed to coordinate the investigation with law enforcement agencies, social services agencies, and related services agencies. The district may implement supportive measures or an emergency removal as appropriate. The district may extend the timeframes for the investigation and processing of a grievance if necessary due to a concurrent investigation by law enforcement or social services.

Permitted Emergency Exclusion Upon Complaint of Sex Discrimination

In consultation with the Title IX Coordinator, district administrators may remove a complaint respondent from the district's education program or activity on an emergency basis, provided that the district undertakes an individualized safety and risk analysis, determines that an imminent and serious threat to the health or safety of a complainant or any students, employees, or other persons arising from the allegations of sex discrimination justifies removal, and provides the respondent with notice and an opportunity to challenge the decision immediately following the removal. This provision must not be construed to modify any rights under the Individuals with Disabilities Education Act, Section 504, or the Americans with Disabilities Act.

This provision does not preclude the district from placing any employee on administrative leave.

Special Education /Section 504 Overlap

If a complainant or respondent is a student with a disability, the Title IX Coordinator must consult with one or more members, as appropriate, of the student's Individualized Education Program (IEP) team, if any, or one or more members, as appropriate, of the group of persons responsible for the student's placement decision under Section 504, if any, to determine how to comply with federal law requirements throughout the district's implementation of grievance procedures and/or supportive measures.

Additional Prohibited Behavior

Behavior that is not unlawful or does not rise to the level of Title IX discrimination, harassment or retaliation on the basis of sex might still be unacceptable for the workplace or the educational environment. The district encourages students, employees and the public to report such behavior so that it can be promptly addressed whether under this policy or policy 504.18 Harassment.

Confidentiality and Records

To the extent permitted by law and in accordance with board policy, the district will keep confidential the identity of the person filing a grievance and any grievance or other document that is generated or received pertaining to grievances. Information may be disclosed if necessary to further the investigation, appeal or resolution of a grievance, or if necessary to carry out interim or disciplinary measures. The district will disclose information to the district's attorney, law enforcement, social services agencies, and others when necessary to enforce this policy or when required by law. In implementing this policy, the district will comply with state and federal laws regarding the confidentiality of student and employee records. Information regarding any resulting employee or student disciplinary action will be maintained and released in the same manner as any other disciplinary record. The district will keep any documentation created in investigating the complaint including, but not limited to, documentation considered when making any conclusions and as advised by the district's attorney.

All Other Reports

Unless the concern is otherwise voluntarily resolved, all persons must report incidents that might constitute discrimination, harassment or retaliation directly to the Title IX Coordinator. All district employees will instruct all persons seeking to file a grievance to communicate directly with the Title IX Coordinator. Even if the suspected victim of discrimination, harassment or retaliation does not file a grievance, district employees are required to report to the Title IX Coordinator any observations, rumors or other information about actions prohibited by this policy. If a person refuses or is unable to submit a written complaint, the Title IX Coordinator will summarize the verbal complaint in writing. A grievance is not needed for the district to act upon finding a violation of law, district policy or district expectations.

Students, employees and others may attempt to resolve minor issues by addressing concerns directly to the person alleged to have violated this policy, but they are not expected or required to do so. Any attempts to voluntarily resolve a grievance will not delay the investigation once a report has been made to the district.

Even if a grievance under this policy is not directly filed, if the Title IX Coordinator otherwise learns about possible discrimination, harassment or retaliation, including violence, the district will conduct a prompt, impartial, adequate, reliable and thorough

investigation to determine whether unlawful conduct occurred and will implement the appropriate interim measures if necessary.

If sex-based harassment is observed or alleged in a student behavior, the administrator must consult the Title IX coordinator prior to imposing discipline. Administrators will report all incidents as directed in the "Reporting" section of this policy and will direct the parent/guardian and student to the Title IX Coordinator for further assistance. In cases not being handled under this policy, the Title IX Coordinator may determine that the incident has been appropriately addressed or recommend additional action.

Title IX Grievance Procedures

The superintendent or designee will adopt, publish and implement grievance procedures consistent with Title IX regulations that provide for the prompt and equitable resolution of complaints alleging any action that would be prohibited by Title IX. The grievance procedures must treat complainants and respondents equitably. The Title IX Coordinator coordinates implementation of the grievance procedure.

The Title IX Coordinator may also serve as the investigator and/or decisionmaker under the district's grievance procedures.

The grievance procedure may, at the discretion of the superintendent or designee, include provisions for Informal Resolution of some complaints in accordance with Title IX regulations.

Any employee or any other person authorized by the district to provide any aid, benefit, or service under the district's education program or activity must participate as a witness in, or otherwise assist with, an investigation, proceeding, or hearing under this policy.

When the Title IX Coordinator is Made Aware of Possible Sex-based Discrimination

When the Title IX Coordinator is notified of conduct that reasonably may constitute sex discrimination under Title IX or its regulations, the Title IX Coordinator will:

1. Treat the complainant and respondent equitably.
2. Offer and coordinate supportive measures as appropriate for the complainant. In addition, if the grievance procedure has been initiated or if the district has offered an informal resolution process to the respondent, the Title IX Coordinator will also offer and coordinate supportive measures as appropriate for the respondent;
3. Notify the complainant of the grievance procedures and the informal resolution process, if offered.
4. In response to a complaint, initiate the grievance procedures or the informal resolution process; and
5. Regardless of whether a complaint is initiated, take other appropriate prompt and effective steps, in addition to steps necessary to effectuate the remedies provided

- to an individual complainant, if any, to ensure that sex discrimination does not continue or recur within the district's education program or activity.
6. The Title IX Coordinator is not required to comply with (1) through (5) of this section upon being notified of conduct that may constitute sex discrimination if the Title IX Coordinator reasonably determines that the conduct as alleged could not constitute sex discrimination under Title IX or this part.

How a Complaint is Made about District Programs or Activities

The Title IX Coordinator's knowledge of the existence of a complainant requires a district response but does not itself constitute a complaint as used in this grievance procedure. A complaint is made by an oral or written request to the district that objectively can be understood as a request for the district to investigate and make a determination about alleged discrimination under Title IX or its regulations.

Persons Making a Complaint

The following people have a right to make a "complaint" of sex discrimination in the program or activity of the district:

- Any student or employee the district;
- A parent, guardian, or other authorized legal representative with the legal right to act on behalf of a complainant;
- Any person other than a student or employee who was participating or attempting to participate in the district's education program or activity at the time of the alleged sex discrimination.
- The Title IX Coordinator.

Limitation on Complaints of Sex-Based Harassment including Hostile Environment: A person is entitled to make a complaint of sex-based harassment (a sub-category of sex discrimination) including a sex-based hostile environment, only if :

- they themselves are alleged to have been subjected to the sex-based harassment,
- they have a legal right to act on behalf of such person, or
- the Title IX Coordinator initiates a complaint in accordance with law.

District-Initiated Complaints. In the absence of a complaint or the withdrawal of any or all of the allegations in a complaint, and in the absence or termination of an informal resolution process, the Title IX Coordinator may initiate a complaint of sex discrimination if they determine that the conduct as alleged presents an imminent and serious threat to the health or safety of the complainant or other person, or that the conduct as alleged prevents the district from ensuring equal access on the basis of sex to its education program or activity .

To make this fact-specific determination, the Title IX Coordinator must consider, at a minimum, the following factors:

- The complainant's request not to proceed with initiation of a complaint;

- The complainant's reasonable safety concerns regarding initiation of a complaint;
- The risk that additional acts of sex discrimination would occur if a complaint is not initiated;
- The severity of the alleged sex discrimination, including whether the discrimination, if established, would require the removal of a respondent from district premises or imposition of another disciplinary sanction to end the discrimination and prevent its recurrence;
- The age and relationship of the parties, including whether the respondent is an employee of the district;
- The scope of the alleged sex discrimination, including information suggesting a pattern, ongoing sex discrimination, or sex discrimination alleged to have impacted multiple individuals;
- The availability of evidence to assist a decisionmaker in determining whether sex discrimination occurred; and
- Whether the district could end the alleged sex discrimination and prevent its recurrence without initiating its grievance procedures.

Complaint Consolidation

The district may consolidate complaints of sex discrimination against more than one respondent, or by more than one complainant against one or more respondents, or by one party against another party, when the allegations of sex discrimination arise out of the same facts or circumstances.

Complaints Concerning District Policy or Practice

Not all complaints of sex discrimination involve active participation by complainants and respondents, including those alleging that the district's own policies and procedures discriminate based on sex. When a sex discrimination complaint alleges that the district's own policy or practice discriminates on the basis of sex, the district is not considered a "respondent" for procedural purposes. However, the district must fully implement and follow those parts of the grievance procedures that do apply to such complaints and complainants, including when responding to a complaint alleging that the district's policy or practice discriminates on the basis of sex.

For a complaint alleging that an individual engaged in sex discrimination based on actions the individual took in accordance with the district's policy or practice, the district must treat the individual as a respondent and comply with the requirements in these grievance procedures that apply to respondents. This is because such complaints may involve factual questions regarding whether the individual was, in fact, following the district's policy or practice, what actions the individual took, and whether the individual could be subject to disciplinary sanctions depending on these facts. To the extent an individual was following the district's policy or practice, the district has flexibility to determine whether the original complaint must be amended to be a complaint against the district itself or whether this determination can be made based on the original complaint against the individual.

Notice of a Complaint

When the district's grievance procedures are initiated the Title IX Coordinator or designee must provide notice of the allegations to the parties whose identifies are known.

The notice must include:

- These grievance procedures
- The informal resolution process, if available and appropriate.
- Sufficient information available at the time to allow the parties to respond to the allegations, including the identities of the parties involved in the incident(s), the conduct alleged to constitute sex discrimination, and the date(s) and location(s) of the alleged incident(s);
- Retaliation is prohibited; and
- The parties are entitled to an equal opportunity to access the relevant and not otherwise impermissible evidence or an accurate description of this evidence. If the district provides a description of the evidence, the parties are entitled to an equal opportunity to access the relevant and not otherwise impermissible evidence upon the request of any party.

If, in the course of an investigation, the Title IX Coordinator or designee decides to investigate additional allegations of sex discrimination by the respondent toward the complainant that are not included in the notice provided or that are included in a complaint that is consolidated, the Title IX Coordinator or designee will notify the parties of the additional allegations.

Dismissal of a Complaint

The Title IX Coordinator or designee may dismiss a complaint of sex discrimination if, after making reasonable efforts to clarify the allegations with the complainant:

- The district is unable to identify the respondent after taking reasonable steps to do so;
- The respondent is not participating in the district's education program or activity and is not employed by the district;
- The complainant voluntarily withdraws any or all of the allegations in the complaint, the Title IX Coordinator declines to initiate a complaint, and the district determines that, without the complainant's withdrawn allegations, the conduct that remains alleged in the complaint, if any, would not constitute sex discrimination under Title IX even if proven; or
- The Title IX Coordinator or designee determines the conduct alleged in the complaint, even if proven, would not constitute sex discrimination under Title IX.

When a complaint is dismissed, the Title IX Coordinator will, at a minimum:

- Notify the complainant of the dismissal, the basis for the dismissal and the process for appealing the dismissal.
- If the dismissal occurs after the respondent has been notified of the allegations, notify the respondent of the dismissal, the basis for the dismissal and that the dismissal may be appealed promptly following notification to the complainant, or simultaneously if notification is in writing.
- Offer supportive measures to the complainant as appropriate;
- If the respondent has been notified of the allegations, offer supportive measures to the respondent as appropriate; and
- Take other prompt and effective steps, as appropriate, through the Title IX Coordinator to ensure that sex discrimination does not continue or recur within the district's education program or activity.

Dismissal on these grounds does not prevent the application of any other district policy that applies to the alleged conduct or referral of the alleged conduct to appropriate administrators.

Appeal of Dismissal of Complaint

Dismissals may be appealed on the following bases:

- Procedural irregularity that would change the outcome;
- New evidence that would change the outcome and that was not reasonably available when the dismissal was made; and
- The Title IX Coordinator, investigator, or decisionmaker had a conflict of interest or bias for or against complainants or respondents generally or the individual complainant or respondent that would change the outcome.

If the dismissal is appealed, the Title IX Coordinator or designee will:

- Notify the parties of any appeal, including notice of the allegations, if notice was not previously provided to the respondent;
- Implement appeal procedures equally for the parties;
- Ensure that the decisionmaker for the appeal did not take part in an investigation of the allegations or dismissal of the complaint;
- Ensure that the decisionmaker for the appeal has been trained consistent with the Title IX regulations;
- Provide the parties a reasonable and equal opportunity to make a statement in support of, or challenging, the outcome; and
- Notify the parties of the result of the appeal and the rationale for the result.

Investigation of the Complaint by the District

The district will provide for adequate, reliable, and impartial investigation of complaints. The burden is on the district—not on the parties—to conduct an investigation that gathers sufficient evidence to determine whether sex discrimination occurred. Any employee or any other person authorized by the district to provide aid, benefit, or service under the district's education program or activity to must, upon request by the Title IX Coordinator, an investigator, or a decisionmaker, participate as a witness in, or otherwise assist with, an investigation or proceeding under Policy 504.24 including these grievance procedures.

The district presumes that the respondent is not responsible for the alleged sex discrimination until a determination is made at the conclusion of its grievance procedures.

The district will objectively evaluate all evidence that is relevant and not otherwise impermissible including both inculpatory and exculpatory evidence.

Credibility determinations will not be based on a person's status as a complainant, respondent, or witness.

The district will provide an equal opportunity for the parties to present fact witnesses and other inculpatory and exculpatory evidence that is relevant and not otherwise impermissible.

The district will review all evidence gathered through the investigation and determine what evidence is relevant and what evidence is impermissible regardless of relevance.

The district will provide each party with an equal opportunity to access the evidence that is relevant to the allegations of sex discrimination and not otherwise impermissible, or an accurate description of the evidence, in the following manner:

- If the district provides a description of the evidence, the district will provide the parties with an equal opportunity to access the relevant and not otherwise impermissible evidence upon the request of any party;
- The district will provide a reasonable opportunity for either party to respond to the evidence or the description of the evidence; and
- The district will take reasonable steps to prevent and address the parties' unauthorized disclosure of information and evidence obtained solely through the grievance procedures. Disclosures of such information and evidence for purposes of administrative proceedings or litigation related to the complaint of sex discrimination are authorized.

Evidentiary Exclusions

The following types of evidence, and questions seeking that evidence, are impermissible (i.e., will not be accessed or considered, except by the district to determine whether one of the exceptions listed below applies; will not be disclosed; and will not otherwise be used), regardless of whether they are relevant:

- Evidence that is protected under a legal privilege, unless the person to whom the privilege or confidentiality is owed has voluntarily waived the privilege or confidentiality;
- A party's or witness's records that are made or maintained by a physician, psychologist, or other recognized professional or paraprofessional in connection with the provision of treatment to the party or witness, unless the district obtains that party's or witness's voluntary, written consent for use in its grievance procedures; and
- Evidence that relates to the complainant's sexual interests or prior sexual conduct, unless it is offered to prove that someone other than the respondent committed the alleged conduct or is evidence about specific incidents of the complainant's prior sexual conduct with the respondent that is offered to prove consent to the alleged sex-based harassment. The fact of prior consensual sexual conduct between the complainant and respondent does not by itself demonstrate or imply the complainant's consent to the alleged sex-based harassment or preclude determination that sex-based harassment occurred.

Confidentiality and Privacy

The district will take reasonable steps to protect the privacy of the parties and witnesses during its grievance procedures. These steps will not restrict the ability of the parties to obtain and present evidence, including by speaking to witnesses; consult with their family members, confidential resources, or advisors; or otherwise prepare for or participate in the grievance procedures.

The district must not disclose personally identifiable information obtained in the course of complying with Title IX, except in the following circumstances:

- When the district has obtained prior written consent from a person with the legal right to consent to the disclosure;
- When the information is disclosed to a parent, guardian, or other authorized legal representative with the legal right to receive disclosures on behalf of the person whose personally identifiable information is at issue;
- To carry out the purposes of Title IX, including action taken to address conduct that reasonably may constitute sex discrimination under Title IX in the district's education program or activity;
- As required by Federal law, Federal regulations, or the terms and conditions of a Federal award, including a grant award or other funding agreement; or

- To the extent such disclosures are not otherwise in conflict with Title IX, when required by State or local law or when permitted under FERPA.

Investigatory Questioning of the Parties and Witnesses:

The grievance decisionmaker will question parties and witnesses to adequately assess their credibility to the extent credibility is both in dispute and relevant to evaluating one or more allegations of sex discrimination. Where the investigator has interviewed a party or witness and the investigator is also serving as the grievance decisionmaker, credibility evaluation is inherent in the process of conducting the interview. In situations where credibility determinations are required from a grievance decisionmaker who did not interview a party or witness, the Title IX Coordinator will facilitate an opportunity for the decisionmaker to conduct an interview as part of the grievance decisionmaker's process of engaging with the evidence resulting from the investigation.

Making the Determination Whether Sex Discrimination Occurred:

Following an investigation and evaluation of all relevant and not otherwise impermissible evidence, the grievance decisionmaker will:

- Use the preponderance of the evidence standard of proof to determine whether sex discrimination occurred. If the decisionmaker is not persuaded by the evidence that sex discrimination occurred, whatever the quantity of the evidence is, the decisionmaker will not determine that sex discrimination occurred.
- Notify the parties in writing of the determination whether sex discrimination occurred under Title IX including the rationale for such determination, and the procedures and permissible bases for the complainant and respondent to appeal;
- If sex discrimination occurred, identify recommended discipline for the respondent for sex discrimination prohibited by Title IX ;
- Promptly transmit the grievance record and the determination to the Title IX Coordinator if the Title IX Coordinator did not serve as the decisionmaker.

If Sex Discrimination Occurred, How Does the District Respond?

When the respondent is found to have violated the prohibition on sex discrimination under Policy 504.24, the Title IX Coordinator will, as appropriate:

- Coordinate the provision and implementation of remedies, provided to restore or preserve equal access to the district's education program or activity when limited or denied by sex discrimination;
- Coordinate the imposition of any disciplinary sanctions on a respondent, including notification to the complainant of any such disciplinary sanctions; and
- Take other appropriate prompt and effective steps to ensure that sex discrimination does not continue or recur within the district's education program or activity.

- Comply with the grievance procedures before the imposition of any disciplinary sanctions against a respondent; and
- Not discipline a party, witness, or others participating in the grievance procedures for making a false statement or for engaging in consensual sexual conduct based solely on the determination whether sex discrimination occurred.

Appeal of Grievance Process Outcomes

Appropriate supportive measures managed by the Title IX Coordinator will continue during all appeals.

Within 5 days after the decisionmaker makes a final decision at the conclusion of the grievance process, the complainant or the respondent, or both, may appeal the decision to the superintendent or designee by notifying the Title IX Coordinator in writing. The superintendent or designee will complete a written decision on the appeal within 10 days. The decision will be provided to the Title IX Coordinator, complainant, and respondent within 5 days of the decision.

If the determination that sex discrimination occurred is affirmed, reversed, or modified on appeal, the grievance returns to the Title IX Coordinator and the superintendent or designee to implement or modify the appropriate remedies, disciplinary sanctions, and other prompt and effective district steps to ensure that sex discrimination does not continue or recur.

Remedies When Sex Discrimination Occurred

After the district determines that sex discrimination occurred, the district may provide remedies, as appropriate, to a complainant or any other person the district identifies as having had their equal access to the district's education program or activity limited or denied by sex discrimination. These measures are provided to restore or preserve that person's access to the district's education program or activity.

Supportive Measures

The district will provide supportive measures through its Title IX Coordinator, to complainants as appropriate and, if a complaint has been filed, to the respondent as appropriate.

For complaints of sex-based harassment, these supportive measures may include individualized measures offered as appropriate, as reasonably available, without unreasonably burdening a complainant or respondent, not for punitive or disciplinary reasons, and without fee or charge to the complainant or respondent to:

- Restore or preserve that party's access to the district's education program or activity, including measures that are designed to protect the safety of the parties or the district's educational environment; or

- Provide support during the district's grievance procedures or during an informal resolution process.

Supportive measures may vary depending on what the district deems to be reasonably available. These measures may include but are not limited to: counseling; extensions of deadlines and other course-related adjustments; on-premises escort services; increased security and monitoring of certain areas of the district premises; restrictions on contact applied to one or more parties; leaves of absence; changes in class, work, housing, or extracurricular or any other activity, regardless of whether there is or is not a comparable alternative; and training and education programs related to sex-based harassment.

The district may, as appropriate, modify or terminate supportive measures at the conclusion of the grievance procedures or at the conclusion of the informal resolution process, or the district may continue them beyond that point.

For allegations of sex discrimination other than sex-based harassment or retaliation, the district may provide supportive measures, but is not required to alter the alleged discriminatory conduct during the grievance process.

Confidentiality of Supportive Measures

The district must not disclose information about any supportive measures to persons other than the person to whom they apply, including informing one party of supportive measures provided to another party, unless necessary to provide the supportive measure or restore or preserve a party's access to the education program or activity, or when an exception to this policy's prohibition on disclosures of personally identifiable information applies.

Review of Supportive Measures Decisions

Upon request, the Title IX Coordinator will designate an appropriate and impartial employee to review the modification or reversal of the district's decision to provide, deny, modify, or terminate supportive measures. The reviewing employee must be someone other than the employee who made the challenged decision and must have authority to modify or reverse the decision. The district must also provide a party with the opportunity to seek additional modification or termination of a supportive measure applicable to them if circumstances change materially.

Disciplinary Sanctions

Administrators should consult with the Title IX Coordinator about potential disciplinary responses to the conduct that is alleged to be in violation of the prohibition on sex discrimination. The district is not permitted to impose disciplinary sanctions upon a respondent to a complaint for sex discrimination prohibited by Title IX unless there is a determination at the conclusion of the district's grievance process that the respondent engaged in prohibited sex discrimination. Appropriate supportive measures may be

employed during the grievance process and an emergency removal may occur when necessary.

Overlapping Discrimination Claims and this Procedure

To the extent the underlying facts and legal questions in a complaint handled under the Title IX grievance process overlap with and pertain to compliance by the district with another law or regulation concerning discrimination under Policy 504.18, the evidence and findings of the Title IX grievance process may be used for both purposes, in the discretion of the Title IX Coordinator and, if not the same person, the district's Policy 504.18 Compliance Officer.

Timelines for the Grievance Process

The timelines shown in this policy are the ones approved by the board and are not statutory but are intended to establish expectations for being "prompt" in resolving Title IX matters in most cases.. The board may choose to modify those timelines within the following ranges:

- Arriving at the decision whether to investigate or dismiss a sex discrimination complaint, 1 to 15 days.
- Conducting the investigation, 1 to 30 days.
- Making a determination on the complaint, 1 to 30 days.
- Conducting and deciding an appeal, 1 to 20 days.

Training Requirements

The Title IX Coordinator must ensure that all employees are trained promptly upon hiring or change of position, and annually afterwards, on the district's obligations to address sex discrimination, the scope of conduct that constitutes sex discrimination, and reporting requirements. All training received by district personnel should be documented.

In addition to the annual training, any investigator, decisionmaker, facilitator of informal resolutions, and any person otherwise responsible for implementing the district's grievance procedures or who has the authority to modify or terminate supportive measures, must each receive additional training as required by law.

The Title IX Coordinator and any designees must receive the level of advanced training required by Title IX, and any other training necessary to coordinate the district's compliance with Title IX.

The district must make all materials it uses for required Title IX training available upon request for inspection by members of the public.

Recordkeeping

The district must maintain for a period of at least seven years:

- For each complaint of sex discrimination, records documenting the informal resolution process under or the grievance procedures and the resulting outcome.
- For each notification the Title IX Coordinator receives of information about conduct that reasonably may constitute sex discrimination under Title IX, including notifications by employees, and records documenting the actions the district took to meet its obligations to respond promptly and effectively.

Legal Reference: Civil Rights Act, Title VI; 42 USC 2000d et seq.
Civil Rights Act, Title VII; 42 USC 2000e et seq.
Education Amend. of 1972, Title IX; 20 USC 1681 et seq.
Exec. Order 11246, as amended by Executive Order 11375
Equal Pay Act; 29 USC 206
34 CFR part 106

Cross Reference: 103.00 Equal Educational Opportunity
402.01 Equal Opportunity Employment
402.15 Staff Conduct with Students
403.02 Child Abuse Reporting
403.03 Abuse of Students by School District Employees
404.06 Harassment by Employees
405.00 Employee Conduct and Appearance
501.00 Objectives for Equal Educ. Opportunities for Students
504.03 Student Conduct
504.14 Hazing, Initiation, Secret Societies or Gang Activity
504.18 Harassment by Students
504.20 Bullying Prevention
504.21 Dating Violence Prevention
505.03 Suspension and Expulsion of Students
612.05 Individualized Education Program
612.10 Procedural Safeguards

INITIAL REPORT OF SEX DISCRIMINATION
(Including But Not Limited To Sex-Based Harassment)

IF SEX DISCRIMINATION HAPPENED TO YOU (OR YOUR CHILD):

Anyone who believes they have been a victim of sex-based discrimination may initiate a report using this form; may bypass this form and contact the Title IX coordinator directly for assistance; or may make a report by any other means that will result in the Title IX coordinator receiving the report.

IF YOU ARE REPORTING SEX DISCRIMINATION THAT HAPPENED TO

SOMEONE ELSE: It is understood that the basis of an initial report may be either direct or indirect knowledge or reasonable suspicion drawn from the circumstances and warranting further inquiry. District employees are required, and all other persons are strongly encouraged, to assist the district's Title IX coordinator by promptly supplying as much of the following information as possible, using this form, when making a report of sexual-based discrimination including sex-based harassment. If you are not a district employee, you may instead directly contact the Title IX coordinator via any of the contact methods provided, but the Title IX coordinator will want the same information as is requested on this form.

Retaliation Prohibited

The district, its employees and other people are prohibited from intimidating, threatening, coercing or discriminating against you for filing this report. Please contact the Title IX coordinator immediately if you believe retaliation has occurred.

Confidentiality

The district will keep this report confidential as allowed by law. However, it may be necessary to disclose information contained in this report in order to investigate the alleged conduct and ~~and~~ administer appropriate responses and remedies. If you have any questions regarding how the information contained in this report may be used, please discuss them with the Title IX coordinator prior to filing the report. Once this report is filed, the district has an obligation to investigate the information provided.

REPORT

To: Title IX Coordinator

Date of Report: _____

Person Making Report

Name: _____

Address: _____

Phone(s): _____

Email: _____

Relationship with District (circle at least one): Student Employee Volunteer Visitor

Other (Explain): _____

Relationship to Incident (circle at least one): Complainant Complainant's Parent/Guardian

Witness Other Person with Knowledge (explain): _____

Alleged Victim(s) (if someone other than an alleged victim is making the report)

Name: _____

Address: _____

Phone(s): _____

Email: _____

Relationship with District (circle at least one): Student Employee Volunteer Visitor

Other (Explain): _____

Relationship with the Alleged Perpetrator (Respondent):* _____

*If the District itself allegedly engaged sex-based discrimination, use "District" when identifying the respondent on this form, and include (if applicable) the specific school, program, or activity in which the alleged sex discrimination occurred or is occurring.

Please provide the contact information requested above for each additional alleged victim of the sex discrimination (attach additional sheets if necessary): _____

Respondent(s) (Alleged Perpetrators)

Name: _____

Address: _____

Phone(s): _____

Email: _____

Relationship with District (circle at least one): Student Employee Volunteer Visitor

Other (Explain): _____

Relationship with the Victim: _____

Please provide the contact information requested above for each additional respondent (attach additional sheets if necessary): _____

Conduct – Please describe the conduct and/or circumstances prompting this report (attach additional sheets with all of the information if necessary): _____

Information Regarding Respondent – Please provide as much information as you can about the person(s) involved: _____

Witnesses – If other persons observed some or all of the conduct that may ~~constitutes~~constitute sexual ~~harassment~~discrimination or can otherwise provide information useful for an investigation, please provide their names, descriptions and/or contact information:

please provide their names, descriptions and/or contact information: _____

Any Other Persons with Information – Please provide the names, descriptions and/or contact information of any person not listed above but likely to have information regarding or verifying these claims, including other persons you have discussed this report with: _____

Other Reports – To your knowledge, ~~H~~has this conduct been reported to the police, social service agencies or to any other agency-related agencies? If so, please provide the name of any ~~police~~ agency contacted and provide to the Title IX coordinator a copy of the report or complaint filed, if any:

Other Evidence – If you have documents, pictures, texts, e-mails, video or other types of evidence that support your allegations, please provide copies of them with this report or describe them below and provide them to the Title IX coordinator: _____

Safety – Do you have concerns regarding the safety of the alleged victim, perpetrator or any other person? If so, please explain: _____

Acknowledgment of Reporter

I have read this report form thoroughly and have answered all questions in good faith. I understand that I may contact the Title IX coordinator if I have any questions about the reporting process or policy [ACA504.24](#) in general.

Reporter's Signature

Date

Reporter's Printed Name:

District Receipt of Report

This report form was received by the Title IX coordinator on _____ [date].

Title IX Coordinator's Signature

Date

Title IX Coordinator's Printed Name: