

## **Agenda**

1. Call the meeting to order
2. Open Meetings Law
3. Roll Call
4. Consent Agenda
  - 4.1. Approval of Minutes
  - 4.2. Approval of General Fund Bills
  - 4.3. Approval of Board Member Absence
5. Treasurer's report
6. Recognition of Students and Staff
7. Recognition of Visitors/Public Comment
8. ACTION ITEMS
  - 8.1. Discuss, consider, and take all necessary action to adopt a resolution increasing the school district's base growth percentage used to determine the school district's property tax request authority by up to 6%.
  - 8.2. Approve Jessica Graef as a substitute teacher
9. DISCUSSION ITEMS
  - 9.1. Discuss the 2025-26 school budget
10. Principal Reports
  - 10.1. Elementary Principal
  - 10.2. Secondary Principal
11. Board Reports
12. Superintendent Report
13. Next meeting date and time: Budget Hearing immediately following
14. Adjournment

# Board of Education Regular Meeting

Monday, August 11, 2025 5:30 PM

Tekamah-Herman Public Schools, 112 N 13th St, Tekamah, NE 68061

Chris Booth: Present  
Abby Mathistad: Absent  
Mandyn Pruess: Present  
Burt Rogers: Present  
Bill Skinner: Present  
Sheryl Stansberry: Present

1. **Call the meeting to order** **Speaker(s):** Board President
2. **Open Meetings Law** **Speaker(s):** Board President
3. **Roll Call** **Speaker(s):** Board President
4. **Consent Agenda**

## 4.1. Approval of Minutes

## 4.2. Approval of General Fund Bills

### **Action(s):**

Accept Passed with a motion by Burt Rogers and a second by Bill Skinner.

### **Voting Detail:**

Chris Booth: Yea  
Abby Mathistad: Absent  
Mandyn Pruess: Yea  
Burt Rogers: Yea  
Bill Skinner: Yea  
Sheryl Stansberry: Yea

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

## 4.3. Approval of Board Member Absence

## 5. **Treasurer's report**

**Discussion:** Mr. Kjar presented the June 2025 Treasurer's report with the Board.

## 6. **Recognition of Students and Staff**

## 7. **Recognition of Visitors/Public Comment**

## 8. **ACTION ITEMS**

### 8.1. Declare hurdles, scoreboards, and other various items as surplus for sale or disposal

#### **Action(s):**

The motion to approve hurdles, scoreboards, and other various items as surplus for sale or disposal Passed with a motion by Sheryl Stansberry and a second by Chris Booth.

#### **Voting Detail:**

Chris Booth: Yea  
Abby Mathistad: Absent  
Mandyn Pruess: Yea  
Burt Rogers: Yea  
Bill Skinner: Yea  
Sheryl Stansberry: Yea

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

8.2. Approve classified staff compensation range for 2025-2026

**Action(s):**

The motion to approve the classified staff compensation range for 2025-2026 as presented Passed with a motion by Chris Booth and a second by Bill Skinner.

**Voting Detail:**

Chris Booth: Yea  
Abby Mathistad: Absent  
Mandyn Pruess: Abstain (With Conflict)  
Burt Rogers: Yea  
Bill Skinner: Yea  
Sheryl Stansberry: Yea

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

8.3. Approve 2025-2026 Extra Duty Assignments

**Action(s):**

The motion to approve the 2024-2025 Extra-Duty Assignments as presented Passed with a motion by Burt Rogers and a second by Sheryl Stansberry.

**Voting Detail:**

Chris Booth: Yea  
Abby Mathistad: Absent  
Mandyn Pruess: Yea  
Burt Rogers: Yea  
Bill Skinner: Yea  
Sheryl Stansberry: Yea

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

8.4. Approve the Certified Teacher Evaluation Instrument

**Action(s):**

The motion to approve the Certified Teacher Evaluation Instrument on ESU 2 Grows as presented. Passed with a motion by Burt Rogers and a second by Chris Booth.

**Voting Detail:**

Chris Booth: Yea  
Abby Mathistad: Absent  
Mandyn Pruess: Yea  
Burt Rogers: Yea  
Bill Skinner: Yea  
Sheryl Stansberry: Yea

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

8.5. Approve Tiffany Pettit as a substitute teacher

**Action(s):**

The motion to approve Tiffany Pettit as a substitute teacher Passed with a motion by Chris Booth and a second by Bill Skinner.

**Voting Detail:**

Chris Booth:	Yea
Abby Mathistad:	Absent
Mandyn Pruess:	Yea
Burt Rogers:	Yea
Bill Skinner:	Yea
Sheryl Stansberry:	Yea

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

9. **DISCUSSION ITEMS**

9.1. Discuss preliminary budget figures and the budget timeline

**Discussion:** The finance committee met to discuss the 2025-26 budget. Not much has changed from a year ago. Group discussed options regarding total tax asking in the general fund and special building fund. Also discussed the current happenings with the special legislative session, property tax relief proposals, and the future of school financing.

10. **Principal Reports**

10.1. Elementary Principal

**Discussion:** Typical for this time of year, there are several drops and new registrations of students. In fact, we've had 12 new enrollments! Our current enrollment is 296. Brad, Jason, and Apryl attended the NCSA Administrator Days at the end of July and Apryl attended a session led by the CEO of the Nebraska Board of Educational Lands and Funds, and it was a truly enlightening presentation. I encourage you to learn about this as there has been at least one bill introduced to the Unicameral in favor of selling off the land and dissolving this board in Nebraska.

10.2. Secondary Principal

**Discussion:** Mr. Heitz gave an overview of the back-to school meetings with staff and students. This year we are kicking off the "Get on Our Bus" theme. Enrollment is up 11 students, bringing the 7-12 total to 246.

11. **Board Reports**

12. **Superintendent Report: CWP Architects**

**Presentation**

**Discussion:** Carlson West Povondra presented to the entire Board a slideshow outlining our demographics and current facility. After

conducting a study with the Board, Administration and staff, a list of facility needs were presented. The building and grounds committee took this list and with the help of Bob Soukup, a plan with several options was presented. The Board discussed financing the project, and timelines.

13. **Next meeting date and time: Monday, September 8th, 2025 at 5:30pm in the library**

14. **Adjournment**

**Action(s):**

The motion to adjourn meeting 6:43pm Passed with a motion by Bill Skinner and a second by Chris Booth.

**Voting Detail:**

Chris Booth:	Yea
Abby Mathistad:	Absent
Mandyn Pruess:	Yea
Burt Rogers:	Yea
Bill Skinner:	Yea
Sheryl Stansberry:	Yea

**Voting Summary:** Yea: 5, Nay: 0, Absent: 1

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Board Secretary

<u>Check Number</u>	<u>Check Date</u>	<u>Entity Name</u>	<u>Amount</u>
145231	09/08/2025	ACCESS SYSTEM LEASING	2,406.70
145232	09/08/2025	ACCO BRANDS USA LLC	409.00
145233	09/08/2025	AJ'S SERVICE AND REPAIR	180.00
145234	09/08/2025	Allison Electric	3,059.59
145235	09/08/2025	AMAZON CAPITAL SERVICES, INC	982.52
145236	09/08/2025	AMAZON CAPITAL SERVICES, INC	1,434.32
145237	09/08/2025	AMERICAN SCHOOL COUNSELOR	35.00
145238	09/08/2025	Apple Computer Inc	2,207.04
145239	09/08/2025	APPLE FINANCIAL SERVICES	26,370.00
145240	09/08/2025	ASSOCIATED FIRE PROTECTION	825.60
145241	09/08/2025	MANNI BELFRAGE	39.20
145242	09/08/2025	BOMGAARS SUPPLY INC	392.32
145243	09/08/2025	BRANIFF SERVICE	1,131.72
145244	09/08/2025	BRUMMOND DISPOSAL LLC	415.00
145245	09/08/2025	BUDDIES RENTALS	300.00
145246	09/08/2025	CAPITAL SANITARY SUPPLY	1,719.38
145247	09/08/2025	Cash-Wa Distributing	397.88
145248	09/08/2025	CENTURYLINK	554.63
145249	09/08/2025	CITY OF TEKAMAH	512.25
145250	09/08/2025	CITY WIDE FACILITY SOLUTIONS	11,760.00
145251	09/08/2025	CLARK PEST & TERMITE CONTROL CO	107.00
145252	09/08/2025	CRAIG RESOURCES INC, DBA CRAIG	3,966.60
145253	09/08/2025	DAKOTA POTTERS SUPPLY, LLC	581.59
145254	09/08/2025	DIETZ MUSIC HOUSE, INC	626.76
145255	09/08/2025	DIVERSIFIED DRUG TESTING	841.00
145256	09/08/2025	ESU #2	2,000.00
145257	09/08/2025	ESU #5	74,200.00
145258	09/08/2025	FAS-BREAK	621.00
145259	09/08/2025	FOLLETT SCHOOL SOLUTIONS LLC	1,990.80
145260	09/08/2025	GOT TRASH	1,067.61
145261	09/08/2025	BRI HANSEN	78.96
145262	09/08/2025	TYSON HORN	59.88
145263	09/08/2025	INSTITUTE FOR MULIT-SENSORY EDUCATION	2,760.24
145264	09/08/2025	J.W. Pepper & Son, Inc.	87.74
145265	09/08/2025	JARED KRAUSE	103.88
145266	09/08/2025	KSB SCHOOL LAW, PC LLO	308.00
145267	09/08/2025	HOLLY LOFTIS	156.80
145268	09/08/2025	MARCIA BRENNER ASSOCIATES	500.00
145269	09/08/2025	MATHESON TRI-GAS, INC	252.28
145270	09/08/2025	ABBY MATHISTAD	137.20
145271	09/08/2025	Nebrasaka Association of School Boards	65.00
145272	09/08/2025	NEBRASKA EXTENSION IN WAYNE COUNTY	738.00
145273	09/08/2025	NEBRASKA PUBLIC POWER	8,100.00
145274	09/08/2025	NORTHEAST COMMUNITY COLLEGE	578.95
145275	09/08/2025	PEARSON EDUCATION INC	52.47
145276	09/08/2025	QUILL LLC	2,747.64
145277	09/08/2025	RISE BROADBAND	110.19
145278	09/08/2025	DANIELLE ROBERTS	103.88
145279	09/08/2025	S.E. Smith	25.57
145280	09/08/2025	SAVEMORE MARKET	38.76
145281	09/08/2025	SCHOOL NURSE SUPPLY, INC	201.00
145282	09/08/2025	School Specialty, Inc.	48.48
145283	09/08/2025	Security Equipment Inc.	1,833.82
145284	09/08/2025	ULINE	3,497.60
145285	09/08/2025	VERIZON WIRELESS	90.29
145286	09/08/2025	VESTIS	282.48
145287	09/08/2025	VOYAGER SOPRIS LEARNING	261.25
145288	09/08/2025	WALTER LYDICK	6,900.00
145289	09/08/2025	WOODRIVER ENERGY LLC	760.63
AUTO	09/08/2025	CREXENDO	1,294.99
	09/08/2025	BRIDGET ABRAHAM	168.56
	09/08/2025	VANESSA BRAND	156.80
	09/08/2025	CARRIE BRANIFF	33.88
	09/08/2025	Abra Bridges	137.20
	09/08/2025	CARI BRODERSEN	137.20
	09/08/2025	ANDREA BROMM	78.40
	09/08/2025	JAMIE BRUMMOND	98.00
	09/08/2025	SARAH BRUSEGAARD	132.02
	09/08/2025	SABINA CAMERON	98.00
	09/08/2025	JILL CONNEALY	117.60
	09/08/2025	ROBERT & BREANNE EVASIC	103.88

09/08/2025	ASHLEY FISHER	117.60
09/08/2025	DEANNA GOODWIN	176.40
09/08/2025	JOEL HAMAN	162.68
09/08/2025	CHELSEA HANSEN	92.12
09/08/2025	JON HANSEN	99.96
09/08/2025	LINDSEY HANSEN	72.80
09/08/2025	KATHY HUESER	150.92
09/08/2025	CONNIE JARZYNSKA	98.00
09/08/2025	MACKENZIE KAHLANDT	184.24
09/08/2025	JAMES KELLY	137.20
09/08/2025	PAIGE KNAUSS	235.20
09/08/2025	TIMOTHY OR GINA LANDSPERGER	54.88
09/08/2025	KATIE LEICHLEITER	235.20
09/08/2025	BLAIR MAGILL	117.60
09/08/2025	MICHAELA MANN	98.00
09/08/2025	TIFFANY MARQUARDT	98.28
09/08/2025	LAURA MCELMURAY	72.52
09/08/2025	CARISSA OR ANDY OLIGMUELLER	27.44
09/08/2025	RYANN PAGELS	273.00
09/08/2025	JACOB OR TIFFANY PETTIT	176.40
09/08/2025	JENNIFER POTADLE	23.52
09/08/2025	BRITTANY RAY	125.44
09/08/2025	JODIE SCHUETT	129.36
09/08/2025	SHAUNA SELF	272.40
09/08/2025	TRISHA SHEETS	117.60
09/08/2025	AARON SNOW	78.40
09/08/2025	JILL SPENNER	156.80
09/08/2025	SEAN THIEMANN	162.68
09/08/2025	ASHLEY TYSON	156.80
09/08/2025	ASHLEY WIMER	50.96
09/08/2025	HAILEY WOLF	248.92
09/08/2025	KILEY WORLEY	201.60
		<hr/>
		178,976.95

**BUILDING**

<u>Check Number</u>	<u>Check Date</u>	<u>Entity Name</u>	<u>Amount</u>
1767	09/08/2025	CARLSON WEST POVONDRA	3,000.00
1768	09/08/2025	CARROLL SEATING	89,985.00
1769	09/08/2025	COMMERCIAL FLOORING SYSTEMS	1,135.00
	Check Type Total:		<hr/> 94,120.00

<b>GENERAL FUND</b>		
<b>Jul-25</b>		
CASH ON HAND	\$ 3,544,114.01	
GENERAL REIMBURSEMENT FUND		
CASH BALANCE		\$ 3,544,114.01
BURT COUNTY TAXES	\$ 84,595.13	
WASHINGTON COUNTY TAXES	\$ 20,319.10	
LOCAL RECEIPTS	\$ 2,274.93	
COUNTY FINES AND FEES	\$ 3,471.56	
DISPOSAL OF PROPERTY	\$ 1,600.00	
ESU2 RECEIPTS	\$ 470.11	
INTEREST	\$ 2,139.27	
	T. EXPENDITURES	\$ 114,870.10
		\$3,658,984.11
PAYROLL	\$ 534,880.80	
EXPENDITURES	\$ 112,633.77	
	T. EXPENDITURES	\$ 647,514.57
<b>Ending Balance 7/31/2025</b>		<b>\$3,011,469.54</b>
<b>DEPRECIATION FUND</b>		
<b>Jul-25</b>		
CASH ON HAND	\$ 131,182.52	
CASH BALANCE		\$ 131,182.52
TRANSFER		
INTEREST	\$ 278.54	\$ 278.54
	TOTAL REVENUE	\$131,461.06
EXPENDITURES		
	TOTAL EXPENDITURE	\$ -
<b>Ending Balance 7/31/2025</b>		<b>\$131,461.06</b>
<b>EMPLOYEE BENEFIT FUND</b>		
<b>Jul-25</b>		
CASH ON HAND	\$ 50,944.45	
CASH BALANCE		\$ 50,944.45
INTEREST	\$ 108.17	
NON-REVENUE RECEIPTS (REFUND)		
		\$ 108.17
	TOTAL REVENUE	\$ 51,052.62
EXPENDITURES		

	TOTAL EXPENDITURE	\$ -
<b>ENDING BALANCE 7/31/2025</b>		<b>\$51,052.62</b>
<b>ACTIVITY FUND</b>		
<b>Jul-25</b>		
CASH ON HAND	\$ 142,332.09	
CASH BALANCE		\$ 142,332.09
DEPOSITS		
TRANSFER IN	\$ 11,091.40	
INTEREST	\$ 316.04	
		\$ 11,407.44
<b>TOTAL REVENUE</b>		<b>\$153,739.53</b>
EXPENDITURES	\$ 20,123.74	
	TOTAL EXPENDITURE	\$ 20,123.74
<b>Ending Balance 7/31/2025</b>		<b>\$133,615.79</b>
<b>LUNCH FUND</b>		
<b>Jul-25</b>		
CASH ON HAND	\$ 89,420.49	
CASH BALANCE		\$ 89,420.49
DEPOSITS		
INTEREST	\$ 204.75	
		\$ 204.75
	TOTAL REVENUE	\$ 89,625.24
PAYROLL	\$ 3,715.32	
EXPENDITURES	\$ 195.00	
		\$ 3,910.32
<b>Ending Balance 7/31/2025</b>		<b>\$85,714.92</b>
<b>BOND FUND</b>		
<b>Jul-25</b>		
CASH ON HAND	\$ 870,763.33	
CASH BALANCE		\$ 870,763.33
BURT COUNTY TAXES	\$ 10,315.67	
WASHINGTON COUNTY TAXES	\$ 1,957.64	
INTEREST	\$ 1,842.29	
		\$ 14,115.60

	TOTAL REVENUE	\$884,878.93
EXPENDITURES	\$ -	
	TOTAL EXPENDITURES	\$ -
<b>Ending Balance 7/31/2025</b>		<b>\$884,878.93</b>
<b>BUILDING FUND</b>		
<b>Jul-25</b>		
CASH ON HAND	\$ 2,316,446.21	
CASH BALANCE		\$ 2,316,446.21
BURT COUNTY TAXES	\$ 4,896.97	
WASHINGTON COUNTY TAXES	\$ 1,020.58	
INTEREST	\$ 4,041.64	
		\$ 9,959.19
	TOTAL REVENUE	\$ 2,326,405.40
EXPENDITURES	\$ 90,861.62	
		\$ 90,861.62
<b>Ending Balance 7/31/2025</b>		<b>\$ 2,235,543.78</b>

## Tekamah-Herman Board Meeting Elementary Report

9/8/25

### Staff and Student Recognition

- Sara Donnelly and our kitchen staff are off a GREAT start this year! There are new offerings for our students, and a renewed sense of service for students and staff. I am grateful for the hard work they've put into the start of the year!
- Payton Ferguson and members of the Tier I team have developed the "Paw Shop" for 5th and 6th grade students as a way for them to "spend" the paws they earn throughout the school day. Friday was their opening day and it was a huge success. Thanks, Payton!



### Principal's Report

- Our current enrollment is 298, as we added two students in 2nd and 6th grade. We were also able to access our pre-school waitlist and add a student.
- We are off and running with our MTSS teams this year, and I continue to be so impressed with our staff and the systems of support we have for students. All staff use paws to recognize expected behavior, we offer a systematic behavioral intervention of Check-In/Check-Out, and all of our staff engage in these processes. They are ON THE BUS!

Tekamah-Herman Board Meeting  
Secondary Report

9/8/25

**Staff and Student Recognition**

- New student leaders

**Principal's Report**

- MAP/ASVAB testing next week
- 1st faculty meeting
  - Tier I and II team meetings
  - Documentation
  - Use of AP
  - Tiger Pride tickets
- Parent meetings and 1st day student assembly
  - Graduation attire and adornments
  - Honor Roll
  - Other handbook changes
  - AP
  - Tiger Pride – “Get On Our Bus!”

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

WHEREAS, the Board of Education ("Board") for **Burt County School District 11-0001**, commonly known as **Tekamah-Herman Schools** (the "School District"), is planning the School District's annual budget for the 2025-2026 school year; and

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

WHEREAS, Nebraska law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to 6%.

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. § 79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2025-2026 budget in an amount of 6%.

Said Resolution was adopted by the Board of Education by a vote of \_\_\_ to \_\_\_ on the 8<sup>th</sup> day of September, 2025.

\_\_\_\_\_  
President of the Board of Education

ATTEST:

\_\_\_\_\_  
Secretary of the Board of Education

## 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

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

- Budget Form (page 1 - 6)  
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 2024-2025 year
- Schedules A, B, and D
- Property Tax Request Resolution
- Notice of Budget Hearing
- Notice of Special Hearing to Set the Final Tax Request
- 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, Board Vote to Access the Additional Property Tax Authority
- Certificate of Valuation(s) from County Assessor. Total Certified Valuation was completed on Page 1.
- Board minutes showing the School Board's approval of the budget
- 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)
- Printout of LC-2 and the Special Grant Fund List (if applicable)

### 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 through

**INPUT ↓**

County-District #:	<u>11-0001</u>	
Name of School:	<u>Tekamah-Herman</u>	
Name of County:	<u>Burt</u>	<i>Do not include the word "County"</i>
Class:	<u>III</u>	
Current School District Taxable Value	<u>1,228,524,051</u>	<i>From County Assessor Certificate</i>
Prior School District Taxable Value	<u>1,148,108,561</u>	<i>From Prior Year Budget, Cover</i>
Prior Year TOTAL Property Tax Request	<u>8,371,159.00</u>	<i>From Prior Year Budget, Cover</i>
Prior Year Property Tax Request - All Other Purposes ONLY	<u>7,416,210.00</u>	<i>From Prior Year Budget, Cover</i>
Prior Year Levy Rate	<u>0.729126</u>	<i>Prior Year total levy set by County</i>
School District Real Growth Value	<u>6,087,648.00</u>	<i>From County Assessor Certificate</i>
School District Prior Year Total Real Property Valuation	<u>1,148,108,561.00</u>	<i>From County Assessor Certificate</i>
Hearing Held On:	<u></u>	
Day of month:	<u>8th</u>	
Month:	<u>September</u>	
Year:	<u>2025</u>	
Time:	<u>5:30</u>	
A.M. or P.M.:	<u>P.M.</u>	
Location of Hearing:	<u>Tekamah-Herman School Library</u>	
Special Hearing to Set Final Tax Request Held On:	<u></u>	
Day of month:	<u>8th</u>	
Month:	<u>September</u>	
Year:	<u>2025</u>	
Time:	<u>Immediately following the budget hearing</u>	
A.M. or P.M.:	<u></u>	
Location of Hearing:	<u>Tekamah-Herman School Library</u>	





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

County-District #: 11-0001    Class #: III  
 Tekamah-Herman  
 TO THE COUNTY BOARD AND COUNTY CLERK OF  
 Burt County

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

**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	\$ -	\$ 7,543,112.00	\$ 7,543,112.00
Bond Fund(s) <i>[If More Than 1 Bond Fund - Total All Together]</i>	\$ 954,949.00		\$ 954,949.00
Special Building Fund	\$ -	\$ 700,000.00	\$ 700,000.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
<b>Total All Funds</b>	<b>\$ 954,949.00</b>	<b>\$ 8,243,112.00</b>	<b>\$ 9,198,061.00</b>

Outstanding Bonded Indebtedness as of September 1, 2025 <i>(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)</i> <table border="1" style="width: 100%; margin-top: 10px;"> <tr> <td align="right">\$ 7,850,000.00</td> <td>Principal</td> </tr> <tr> <td align="right">\$ 1,581,760.00</td> <td>Interest</td> </tr> <tr> <td align="right">\$ 9,431,760.00</td> <td><b>Total Outstanding Bonded Indebtedness</b></td> </tr> </table>	\$ 7,850,000.00	Principal	\$ 1,581,760.00	Interest	\$ 9,431,760.00	<b>Total Outstanding Bonded Indebtedness</b>	<table border="1" style="width: 100%; margin-bottom: 10px;"> <tr> <td><b>Total Certified Valuation (All Counties)</b></td> <td align="right">\$ 1,228,524,051</td> </tr> </table> (Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)	<b>Total Certified Valuation (All Counties)</b>	\$ 1,228,524,051
\$ 7,850,000.00	Principal								
\$ 1,581,760.00	Interest								
\$ 9,431,760.00	<b>Total Outstanding Bonded Indebtedness</b>								
<b>Total Certified Valuation (All Counties)</b>	\$ 1,228,524,051								
<b>Report of Joint Public Agency &amp; Interlocal Agreements</b>									
Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO If YES, Please submit Interlocal Agreement Report by September 30th.									

County Clerk's Use Only	<table border="1" style="width: 100%; margin-bottom: 10px;"> <tr> <td colspan="2" style="text-align: center;"><b>Report of Trade Names, Corporate Names &amp; Business Names</b></td> </tr> <tr> <td colspan="2">                     Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?  <input type="checkbox"/> YES                      <input checked="" type="checkbox"/> NO                      If YES, Please submit Trade Name Report by September 30th.                 </td> </tr> <tr> <td colspan="2">                     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?  <input type="checkbox"/> YES                      <input checked="" type="checkbox"/> NO                 </td> </tr> </table>	<b>Report of Trade Names, Corporate Names &amp; Business Names</b>		Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If YES, Please submit Trade Name Report by September 30th.		Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
<b>Report of Trade Names, Corporate Names &amp; Business Names</b>							
Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If YES, Please submit Trade Name Report by September 30th.							
Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO							

<b>APA Contact Information</b>  Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 <b>Telephone:</b> (402) 471-2111 <b>FAX:</b> (402) 471-3301 <b>Website:</b> <a href="http://auditors.nebraska.gov">auditors.nebraska.gov</a>  <b>Questions - E-Mail:</b> <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a>	<table border="1" style="width: 100%; margin-bottom: 10px;"> <tr> <td align="center" colspan="2"><b>Submission Information</b></td> </tr> <tr> <td align="center" colspan="2"><b>Budget Due by 9-30-2025</b></td> </tr> <tr> <td align="center" colspan="2"><b>Submit budget to:</b></td> </tr> <tr> <td>1.</td> <td>Auditor of Public Accounts -Electronically on Website or Mail</td> </tr> <tr> <td>2.</td> <td>County Board (SEC. 13-508), C/O County Clerk</td> </tr> <tr> <td>3.</td> <td>Nebraska Dept. of Education -Upload to NDE Portal only</td> </tr> </table>	<b>Submission Information</b>		<b>Budget Due by 9-30-2025</b>		<b>Submit budget to:</b>		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
<b>Submission Information</b>													
<b>Budget Due by 9-30-2025</b>													
<b>Submit budget to:</b>													
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												

2025-2026 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	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	2,629,062.00	5,430,024.00	7,467,681.00	12,897,705.00	2,422,032.00	9,831,147.00	12,253,179.00	644,526.00	12,897,705.00
Depreciation	206,918.00	285,418.00		285,418.00			285,418.00		285,418.00
Employee Benefit	51,164.00	52,264.00		52,264.00			52,264.00	-	52,264.00
Contingency	-	-		-			-		-
Activities	137,066.00	625,649.00		625,649.00			625,649.00	-	625,649.00
School Nutrition	75,790.00	478,162.00		478,162.00			478,162.00	-	478,162.00
Bond	994,445.00	1,016,507.00	945,400.00	1,961,907.00			1,961,907.00	-	1,961,907.00
Special Building	2,328,742.00	2,411,680.00	693,000.00	3,104,680.00			3,104,680.00		3,104,680.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
<b>TOTAL ALL FUNDS</b>	<b>6,423,187.00</b>	<b>10,299,704.00</b>	<b>9,106,081.00</b>	<b>19,405,785.00</b>	<b>2,422,032.00</b>	<b>9,831,147.00</b>	<b>18,761,259.00</b>	<b>644,526.00</b>	<b>19,405,785.00</b>

<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>	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)	7,467,681.00	945,400.00	693,000.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	75,431.00	9,549.00	7,000.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	7,543,112.00	954,949.00	700,000.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 838,220.00	\$ 430,516.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
1,349,992.00	199,682.00	200,000.00	-

2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,103,597.00	8,130,865.00	3,860,828.00	11,991,693.00	1,604,371.00	7,758,260.00	9,362,631.00	2,629,062.00
Depreciation	329,574.00	408,993.00		408,993.00			202,075.00	206,918.00
Employee Benefit	53,536.00	54,860.00		54,860.00			3,696.00	51,164.00
Contingency	-	-		-			-	-
Activities	220,892.00	494,165.00		494,165.00			357,099.00	137,066.00
School Nutrition	157,365.00	390,573.00		390,573.00			314,783.00	75,790.00
Bond	863,498.00	1,006,035.00	742,110.00	1,748,145.00			753,700.00	994,445.00
Special Building	1,972,485.00	2,282,122.00	371,887.00	2,654,009.00			325,267.00	2,328,742.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-			-	-
<b>TOTAL ALL FUNDS</b>	<b>5,700,947.00</b>	<b>12,767,613.00</b>	<b>4,974,825.00</b>	<b>17,742,438.00</b>	<b>1,604,371.00</b>	<b>7,758,260.00</b>	<b>11,319,251.00</b>	<b>6,423,187.00</b>

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

<b>MOTOR VEHICLE TAXES</b>	
<b>\$</b>	<b>436,704.00</b>

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,324,593.00	5,887,077.00	5,561,069.00	11,448,146.00	1,228,172.00	8,116,377.00	9,344,549.00	2,103,597.00
Depreciation	183,699.00	388,990.00		388,990.00			59,416.00	329,574.00
Employee Benefit	51,804.00	53,536.00		53,536.00			-	53,536.00
Contingency	-	-		-			-	-
Activities	152,572.00	578,923.00		578,923.00			358,031.00	220,892.00
School Lunch	120,188.00	480,650.00		480,650.00			323,285.00	157,365.00
Bond	641,233.00	773,493.00	842,915.00	1,616,408.00			752,910.00	863,498.00
Special Building	1,899,120.00	2,062,475.00	807,512.00	2,869,987.00			897,502.00	1,972,485.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
<b>TOTAL ALL FUNDS</b>	<b>\$ 5,373,209.00</b>	<b>10,225,144.00</b>	<b>7,211,496.00</b>	<b>17,436,640.00</b>	<b>1,228,172.00</b>	<b>8,116,377.00</b>	<b>11,735,693.00</b>	<b>5,700,947.00</b>

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

<b>MOTOR VEHICLE TAXES</b>
<b>\$ 432,406.00</b>

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME **Tekamah-Herman Schools**  
 ADDRESS **112 N. 13th St.**  
 CITY & ZIP CODE **Tekamah, NE 68061**  
 TELEPHONE **402-374-2157**  
 WEBSITE **thtigers.org**

#### BOARD CHAIRPERSON

#### CLERK/TREASURER/SUPERINTENDENT/OTHER

#### PREPARER

NAME	Mandyn Pruess	Heidi Lindberg	Bradley D. Kjar
TITLE /FIRM NAME	Chairperson	District Business Manager	Superintendent
TELEPHONE	402-374-2157	402-374-2157	402-374-2157
EMAIL ADDRESS	mpruess@thtigers.org	hlingberg@thtigers.org	bkjar@thtigers.org

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

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

**2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM**

**CALCULATION OF ALLOWABLE GROWTH PERCENTAGE**

**Prior Year Non-Bond Property Tax Request** (1) \$ 7,416,210.00  
*(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**

<u>6,087,648.00</u>	/	<u>1,148,108,561.00</u>	=	<u>0.53</u> % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 2.53 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) \$ 187,630.11

**TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)** (6) \$ 7,603,840.11  
*(Without needing to attend Joint Public Hearing, or be included on postcard notification)*

**ACTUAL PROPERTY TAX REQUEST**

**2025-2026 ACTUAL Non-Bond Property Tax Request** (7) \$ 8,243,112.00  
*(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)*

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

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

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

**SCHEDULE A GENERAL FUND LID EXCLUSIONS**

County-District #

11-0001

Tekamah-Herman

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	<b>Total Repairs to Infrastructure Damaged by a Natural Disaster</b> (Lines 1 through 8)	\$ -
10	<b>Judgments:</b> (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	<b>Total Judgments</b> (Lines 11 through 16)	\$ -
18	<b>Distance Education Courses</b>	
19	<b>Amounts eligible as exclusion for Voluntary Termination Agreements</b>	
20	<b>Retirement Contribution Increase</b>	\$ 162,939.00
21	<b>Native American Impact Aid</b>	
22	<b>Total General Fund Lid Exclusions - To LC-2 Form</b> (Line 9 + Line 17 to 21)	\$ 162,939.00

Tekamah-Herman  
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	7,543,112.00	954,949.00	700,000.00	-
2	<b>Exclusions:</b>				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	954,949.00		-
4	Judgments not paid by liability insurance	-			
5					
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	<b>Total Exclusions (Line 3 + Line 11)</b>	-	954,949.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	7,543,112.00	-	700,000.00	-
14	Assessed Valuation	1,228,524,051	1,228,524,051	1,228,524,051	1,228,524,051
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.613998	0.000000	0.056979	0.000000
16	Total Levy for Compliance	0.670977			

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

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

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

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

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

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

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

**Voluntary Termination Exclusions**

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

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

**Levies Expected to be Set by County**

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

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

General Fund	\$ 7,543,112.00	\$ 1,228,524,051	0.613998
Special Building Fund	\$ 700,000.00	\$ 1,228,524,051	0.056979
Bond Fund	\$ 954,949.00	\$ 1,228,524,051	0.077731
Bond Fund	\$ -	\$ 1,228,524,051	0.000000
Bond Fund	\$ -	\$ 1,228,524,051	0.000000
QCPUF Fund	\$ -	\$ 1,228,524,051	0.000000
QCPUF Fund	\$ -	\$ 1,228,524,051	0.000000
	\$ -	\$ 1,228,524,051	0.000000
	\$ -	\$ 1,228,524,051	0.000000
	\$ -	\$ 1,228,524,051	0.000000
	\$ -	\$ 1,228,524,051	0.000000
	\$ -	\$ 1,228,524,051	0.000000
	\$ -	\$ 1,228,524,051	0.000000
	\$ -	\$ 1,228,524,051	0.000000
<b>Total</b>	<b>\$ 9,198,061.00</b>		<b>\$ 0.748708</b>

Must agree to Cover

**Superintendent Pay Transparency Notice—Proposed Contract for Bradley D. Kjar**

Notice is hereby given that Tekamah-Herman Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on January 13th, 2025 at 5:30 pm at the Board Meeting Room in Tekamah, Nebraska.

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

1

The estimated costs to the district for the 2025/26 year and future years are listed below:

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 154,000.00	\$ 154,000.00	\$ 308,000.00
<b>Compensation for activities outside of the regular salary:</b>			
• <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>			\$ -
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 27,563.00	\$ 27,563.00	\$ 55,126.00
• <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>	\$ 25,716.00	\$ 25,716.00	\$ 51,432.00
• <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>	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>			\$ -
• <i>Mileage Allowance</i>	\$ 1,500.00	\$ 1,500.00	\$ 3,000.00
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>	\$ 599.00	\$ 599.00	\$ 1,198.00
<b>Totals:</b>	<b>\$ 210,878.00</b>	<b>\$ 210,878.00</b>	<b>\$ 421,756.00</b>

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. \_\_\_\_\_**

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Tekamah-Herman 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 Tekamah-Herman resolves that:

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

General Fund:	\$	7,543,112.00
Bond Fund:	\$	954,949.00
Special Building Fund:	\$	700,000.00
Qualified Capital Purpose	\$	-
Undertaking Fund:		

2. The total assessed value of property differs from last year's total assessed value by 7 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 0.681399 per \$100 of assessed value.

4. Tekamah-Herman proposes to adopt a property tax request that will cause its tax rate to be 0.748708 per \$100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Tekamah-Herman will increase (decrease) last year's budget by 7.61 percent.

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

Motion by \_\_\_\_\_, seconded by \_\_\_\_\_ to adopt Resolution # \_\_\_\_\_.

Voting yes were:

Voting no were:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
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\_\_\_\_\_  
\_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2025

# NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Tekamah-Herman (11-0001) in Burt 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 8th day of September, 2025 at 5:30 o'clock, P.M. , at Tekamah-Herman 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	Total Available Resources Before Property Taxes	Total Personal and Real Property Tax Requirement
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 9,344,549.00	\$ 9,362,631.00	\$ 12,253,179.00	\$ 644,526.00	\$ 5,430,024.00	\$ 7,543,112.00
Depreciation	\$ 59,416.00	\$ 202,075.00	\$ 285,418.00		\$ 285,418.00	
Employee Benefit	\$ -	\$ 3,696.00	\$ 52,264.00	\$ -	\$ 52,264.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 358,031.00	\$ 357,099.00	\$ 625,649.00	\$ -	\$ 625,649.00	
School Nutrition	\$ 323,285.00	\$ 314,783.00	\$ 478,162.00	\$ -	\$ 478,162.00	
Bond	\$ 752,910.00	\$ 753,700.00	\$ 1,961,907.00	\$ -	\$ 1,016,507.00	\$ 954,949.00
Special Building	\$ 897,502.00	\$ 325,267.00	\$ 3,104,680.00		\$ 2,411,680.00	\$ 700,000.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	
Student Fee	\$ -	\$ -	\$ -	\$ -	\$ -	
	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS</b>	<b>\$ 11,735,693.00</b>	<b>\$ 11,319,251.00</b>	<b>\$ 18,761,259.00</b>	<b>\$ 644,526.00</b>	<b>\$ 10,299,704.00</b>	<b>\$ 9,198,061.00</b>

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 954,949.00	\$ 8,243,112.00	\$ 9,198,061.00

## Notice of Special Hearing To Set Final Tax Request

Tekamah-Herman (11-0001) in Burt 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 8th day of, September 2025 at Immediately following the budget hearing o'clock , at Tekamah-Herman School Library for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024-2025	2025-2026	Change
Property Valuations	1,148,108,561	1,228,524,051	7%

### 2024-2025 Budget Information

### 2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Chang e in Tax Rate	Change in Operating Budget
<b>General Fund</b>	11,586,584.00	6,816,210.00	0.593690	0.554829	12,253,179.00	7,543,112.00	0.613998	3%	6%
<b>Bond Fund(s) K - 12</b>	1,739,745.00	954,949.00	0.083176	0.077731	1,961,907.00	954,949.00	0.077731	-7%	13%
<b>Bond Fund(s) K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund(s) 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Bond Fund _____</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Special Building Fund</b>	2,679,600.00	600,000.00	0.052260	0.048839	3,104,680.00	700,000.00	0.056979	9%	16%
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000	0.000000			0.000000	#DIV/0!	0
<b>Total</b>	16,005,929.00	8,371,159.00	0.729126	0.681399	17,319,766.00	9,198,061.00	0.748708	3%	8%

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **11-0001**

Line No.	<b>GENERAL FUND</b>	Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	<b>DISBURSEMENTS &amp; TRANSFERS</b>				
2	All Instruction Except Special Education Instructional Programs	1000's	4,512,746.00	4,868,297.00	5,618,297.00
3	Special Education Instructional Programs (Include Pre-School)	1200's	1,228,172.00	1,190,301.00	1,790,301.00
4	Support Services - Pupils (SPED Related)	2100's		367,481.00	567,481.00
5					
6	Support Services - Pupil (Non-SPED Related)	2100's	514,602.00	398,969.00	439,689.00
7	Support Services - Instructional	2200's	131,392.00	183,812.00	225,445.00
8					
9	Board of Education	2310	222,855.00	143,315.00	232,810.00
10	Executive Administration Services	2320	310,905.00	324,937.00	345,125.00
11	District Legal Services	2330	8,933.00	7,580.00	11,524.00
12	Office of the Principal	2410	363,915.00	402,803.00	456,256.00
13	General Administration - Business Services	2500	31,919.00	43,547.00	57,542.00
14	Maintenance and Operation of Building(s) & Site(s)	2600's	686,642.00	786,368.00	945,252.00
15	Vehicle Acquisition & Maintenance	2650			
16	Regular Pupil Transportation	2710 / 2720 / 2730 / 2790	390,448.00	165,435.00	205,456.00
17	Special Education Pupil Transportation (Include Pre-School)	2712 / 2713 / 2722 / 2723 / 2732 / 2733 / 2792 /		46,589.00	64,250.00
18					
19	Community Services	3300			
20	Categorical Grant from Corporation	3400		1,155.00	
21	State Categorical Programs	3500's	24,302.00	7,589.00	30,256.00
22	Debt Services	5000			
23	Federal Programs	6000's	682,718.00	189,453.00	208,690.00
24					
25	Transfers to _____ Fund	8000	235,000.00	235,000.00	350,000.00
26	Interfund Loan/Repayment to _____ Fund				
27					
28	Budget Authority				704,805.00
29					
30	<b>Total Disbursements &amp; Transfers (Including SPED)</b>		9,344,549.00	9,362,631.00	
31	Total Special Education Disbursements	1200 + 2100 + 27X2	1,228,172.00	1,604,371.00	2,422,032.00
32	Total Non-Special Education Disbursements & Transfers		8,116,377.00	7,758,260.00	9,831,147.00
33	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS (Including SPED)</b>				12,253,179.00
34	<b>NECESSARY CASH RESERVE</b>				644,526.00
35	<b>TOTAL REQUIREMENTS</b>				12,897,705.00

36					
37	BEGINNING BALANCES				
38	Cash Balance, 9-1		921,577.00	753,605.00	1,279,070.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1		1,403,016.00	1,349,992.00	1,349,992.00
41	Total Beginning Balance		2,324,593.00	2,103,597.00	2,629,062.00
42					
43	RECEIPTS, & TRANSFERS				
44	LOCAL SOURCES				
45	Carline Tax	1115			
46	Public Power District Sales Tax	1120	36,532.00	46,039.00	40,256.00
47	Motor Vehicle Taxes	1125	432,406.00	436,704.00	430,516.00
48	Tuition Received from Other Districts	1321 / 1323 / 1335			
49	Tuition Received from Individuals	1311-13 / 1370		3,060.00	
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	10,629.00	7,310.00	7,000.00
54	Community Service Activities	1800			
55	Other Local Receipts	1910 / 1920 / 1990	20,127.00	30,017.00	20,125.00
56	Local License Fees/Court Fines	1911 / 1921	5,341.00		
57	Nameplate Capacity Tax	3133			
58	Categorical Grants from Corporations / Private	1925			
59		1140	12,776.00	16,324.00	12,776.00
60		1955	7,895.00	4,567.00	4,567.00
61					
62					
63					
64	COUNTY AND ESU SOURCES				
65	Fines and License Fees	2110	19,887.00	20,342.00	19,887.00
66	Other County Sources	2130			
67	ESU Receipts	2210	1,240.00		
68					
69					
70	STATE SOURCES				
71	State Aid	3110	842,401.00	839,726.00	838,220.00
72	Special Education Programs	3120	846,185.00	1,122,486.00	1,022,486.00
73	Special Education Transportation	3125	22,387.00		
74	Homestead Exemption	3130	90,595.00	86,927.00	

75	Payments for Wards of the State or Court	3160 / 3161			
76	Pro-Rate Motor Vehicles	3180	7,196.00	13,531.00	7,196.00
77	Payments for High Ability Learners	3535			
78	Other State Appropriations				
79		3133	1,086.00	1,176.00	1,086.00
80					
81					
82					
83					
84	State Apportionment	3400	88,178.00	173,388.00	88,178.00
85	Other				
86	State Categorical Programs	3500's	18,500.00	5,696.00	7,200.00
87	Other State Receipts	3990		1,884.00	
88	Property Tax Credit and Personal Property Tax Credit	3131 / 3132 / 3134	590,158.00	2,479,954.00	
89	FEDERAL SOURCES				
90	Title ESSA Programs (Includes ESSA Title I)	4500-4511	143,930.00	128,206.00	128,206.00
91		4526-4528, 4531			
92		4310	40,507.00	45,598.00	40,507.00
93					
94	IDEA Programs	4512-4523	133,826.00	129,625.00	129,625.00
95		4416-4418			
96					
97	Medicaid in Public Schools	4708	1,806.00	631.00	631.00
98	Medicaid Administrative Activities in Public Schools	4709	2,000.00	4,496.00	2,000.00
99	Title 8 (Impact Aid)	4305			
100	Other Federal Non-Categorical Receipts	4524			
101					
102					
103					
104	Vocational Education (Carl Perkins)	4525			
105	Other Federal Categorical Receipts	4530	2,256.00	500.00	500.00
106					
107	Grants from Corporations & Other Private Interests	4710			
108		4998	181,890.00	409,197.00	
109	NON-REVENUE SOURCES				
110	Tax Anticipation Notes	5150			
111	Long Term Loans	5400			
112	Insurance Adjustments	5301		12,228.00	
113	Sale of Property	5300	2,750.00	7,656.00	
114	Transfers from _____ Fund	5200			
115	Cash Balance from Dissolved/Merged Districts	5610			

116					
117	Other Non-Revenue Receipts	5690			
118	Learning Community Property Taxes				
119	Interfund Loan/Repayment From _____ Fund				
120	Total Available Resources Before Property Taxes		5,887,077.00	8,130,865.00	5,430,024.00
121	Personal and Real Property Taxes	1100	5,561,069.00	3,860,828.00	7,467,681.00
122	TOTAL RESOURCES AVAILABLE		11,448,146.00	11,991,693.00	12,897,705.00
123	Less: Disbursements & Transfers		9,344,549.00	9,362,631.00	
124	BALANCE FORWARD		2,103,597.00	2,629,062.00	

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	
	7,467,681.00
	75,431.00
	7,543,112.00

**Note:** To present a balanced budget, **TOTAL RESOURCES AVAILABLE** on line 122 must agree with **TOTAL REQUIREMENTS** on line 35 in the Adopted Budget. 7,543,112.00

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**11-0001**

Line No.	<b>DEPRECIATION FUND</b>	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds		7,678.00		285,418.00
3			51,738.00		
4	Vehicles	2510		48,980.00	
5	Vehicles Maintenance	2650		22,426.00	
6	Vehicles Bus	2710		120,200.00	
7	Supplies, Equipment	2900		10,469.00	
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		59,416.00	202,075.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				285,418.00
14	TOTAL REQUIREMENTS				285,418.00
15	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
16	Cash Balance, 9-1		183,699.00	329,574.00	206,918.00
17	Investments, 9-1				
18	Total Beginning Balance		183,699.00	329,574.00	206,918.00
19	LOCAL SOURCES				
20	Interest	1510	5,291.00	4,419.00	3,500.00
21					
22	NON-REVENUE SOURCES				
23	Transfers from General Fund	5200	200,000.00	75,000.00	75,000.00
24					
25					
26					
27	TOTAL RESOURCES AVAILABLE		388,990.00	408,993.00	285,418.00
28	Less: Disbursements & Transfers		59,416.00	202,075.00	
29	BALANCE FORWARD		329,574.00	206,918.00	

**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 #

**11-0001**

Line No.	<b>EMPLOYEE BENEFIT FUND</b>	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Re-Appropriated Funds				52,264.00
3	Unemployment	2900		3,696.00	
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		-	3,696.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				52,264.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				52,264.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		51,804.00	53,536.00	51,164.00
18	Investments, 9-1				
19	Total Beginning Balance		51,804.00	53,536.00	51,164.00
20	LOCAL SOURCES				
21	Interest	1510	1,517.00	1,324.00	1,100.00
22					
23	NON-REVENUE SOURCES				
24	Transfers from General Fund	5200			
25			215.00		
26					
27					
28	TOTAL RESOURCES AVAILABLE		53,536.00	54,860.00	52,264.00
29	Less: Disbursements & Transfers		-	3,696.00	
30	BALANCE FORWARD		53,536.00	51,164.00	

**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 #

**11-0001**

Line No.	<b>SPECIAL BUILDING FUND</b>	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	400	384,181.00	325,267.00	3,104,680.00
3	Supplies	600	8,907.00		
4	Capital Outlay (New Only)	700's			
5	Site Acquisition & Improvements	710			
6	Building Acquisition & Improvement	720			
7	Loan Repayment	831 / 832	491,960.00		
8			11,704.00		
9	Interfund Loan/Repayment To _____ Fund		750.00		
10	Total Disbursements & Transfers		897,502.00	325,267.00	
11	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				3,104,680.00
12	TOTAL REQUIREMENTS				3,104,680.00
13	BEGINNING BALANCES & RECEIPTS				
14	Cash Balance, 9-1		1,699,637.00	1,772,485.00	2,128,742.00
15	Investments, 9-1				
16	County Treasurer's Balance, 9-1		199,483.00	200,000.00	200,000.00
17	Total Beginning Balance		1,899,120.00	1,972,485.00	2,328,742.00
18	LOCAL SOURCES				
19	Carlline Tax	1115		103.00	
20	Interest	1510	52,316.00	42,510.00	42,510.00
21		1120	5,554.00	3,976.00	3,976.00
22		1140	1,063.00	35,425.00	35,425.00
23	STATE SOURCES				
24	Homestead Exemption	3130	13,798.00	7,651.00	
25	Pro-Rate Motor Vehicles	3180	1,027.00	1,768.00	1,027.00
26					
27	Property Tax Credit	3131	89,597.00	218,204.00	
28	FEDERAL SOURCES				
29	Total Federal Receipts	4000's			
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	Interfund Loan/Repayment From _____ Fund				
36	Total Available Resources Before Property Taxes		2,062,475.00	2,282,122.00	2,411,680.00
37	Personal and Real Property Taxes	1100	807,512.00	371,887.00	693,000.00
38	TOTAL RESOURCES AVAILABLE		2,869,987.00	2,654,009.00	3,104,680.00
39	Less: Disbursements & Transfers		897,502.00	325,267.00	
40	BALANCE FORWARD		1,972,485.00	2,328,742.00	

PROPERTY TAX RECAP

693,000.00
7,000.00
700,000.00

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

**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 #

**11-0001**

Line No.	<b>BOND FUND</b>	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Bond - Refunded	831			
3	Bond - Principal	831	550,000.00	560,000.00	1,500,000.00
4	Bond - Interest	832	202,030.00	192,860.00	461,067.00
5			880.00	840.00	840.00
6	Transfers to General Fund	8000-911			
7	Interfund Loan/Repayment To _____ Fund				
8	Total Disbursements & Transfers		752,910.00	753,700.00	
9	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				1,961,907.00
10	NECESSARY CASH RESERVE				
11	TOTAL REQUIREMENTS				1,961,907.00
12	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
13	Cash Balance, 9-1		442,057.00	663,816.00	794,763.00
14	Investments, 9-1				
15	County Treasurers Balance, 9-1		199,176.00	199,682.00	199,682.00
16	Total Beginning Balance		641,233.00	863,498.00	994,445.00
17	LOCAL SOURCES				
18	Carline Tax	1115			
19	Interest	1510	19,998.00	18,018.00	18,018.00
20			5,559.00	811.00	811.00
21			1,871.00	2,093.00	1,871.00
22	STATE SOURCES				
23	Homestead Exemption	3130	13,784.00	12,178.00	
24	Pro-Rate Motor Vehicle	3180	1,362.00	2,132.00	1,362.00
25					
26	Property Tax Credit		89,686.00	102,677.00	
27	NON-REVENUE SOURCES				
28	Sales of Bonds (Re-funding)	5101			
29	Transfers from General Fund	5200			
30		3133		4,628.00	
31	Interfund Loan/Repayment From _____ Fund				
32	Total Available Resources Before Property Taxes		773,493.00	1,006,035.00	1,016,507.00
33	Personal and Real Property Taxes	1100	842,915.00	742,110.00	945,400.00
34	TOTAL RESOURCES AVAILABLE		1,616,408.00	1,748,145.00	1,961,907.00
35	Less: Disbursements & Transfers		752,910.00	753,700.00	
36	BALANCE FORWARD		863,498.00	994,445.00	

PROPERTY TAX RECAP

1. Tax From Line 33	945,400.00
2. Compute County Treasurer's Commission at 1% of tax requirement.	9,549.00
3. Total Personal and Real Property Tax Requirement.	954,949.00

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**

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District #

**11-0001**

Line No.	<b>SCHOOL NUTRITION FUND</b>	Object/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Salaries	100's	88,021.00	96,776.00	109,776.00
3	Employee Benefits	200's	25,134.00	26,679.00	28,455.00
4	Purchased Services	300 / 400	12,808.00	6,273.00	12,808.00
5	Supplies & Materials (Excluding Food)	610	196,447.00	197.00	
6	Food	630		177,800.00	251,157.00
7	Capital Outlay (New & Replacement)	731, 733, 739		5,540.00	75,700.00
8			585.00	1,252.00	
9		890	290.00	266.00	266.00
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		323,285.00	314,783.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				478,162.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				478,162.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		120,188.00	157,365.00	75,790.00
18	Investments, 9-1				
19	Total Beginning Balance		120,188.00	157,365.00	75,790.00
20	LOCAL SOURCES				
21	Interest	1510	7,100.00	3,062.00	2,525.00
22	Sale of Lunches/Milk	1610-1650	120,592.00	94,488.00	94,490.00
23					
24	STATE SOURCES				
25	State Reimbursement	3150	1,699.00	1,808.00	1,507.00
26					
27	FEDERAL SOURCES				
28	Federal Reimbursement	4210 / 4211	171,071.00	133,850.00	133,850.00
29					
30	NON-REVENUE SOURCES				
31	Transfers from General Fund	5200	60,000.00		170,000.00
32					
33	TOTAL RESOURCES AVAILABLE		480,650.00	390,573.00	478,162.00
34	Less: Disbursements & Transfers		323,285.00	314,783.00	
35	BALANCE FORWARD		157,365.00	75,790.00	

**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 #

**11-0001**

Line No.	<b>ACTIVITIES FUND</b>	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Pupil Support Services		358,031.00	357,099.00	625,649.00
3					
4					
5					
6					
7					
8					
9					
10					
11	Transfers to General Fund	8000-911			
12	Total Disbursements & Transfers		358,031.00	357,099.00	
13	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				625,649.00
14	NECESSARY CASH RESERVE				
15	TOTAL REQUIREMENTS				625,649.00
16	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
17	Cash Balance, 9-1		152,572.00	220,892.00	137,066.00
18	Investments, 9-1				
19	Total Beginning Balance		152,572.00	220,892.00	137,066.00
20	LOCAL SOURCES				
21	Interest	1510	2,768.00	3,821.00	
22	Activities Receipts	1790	248,583.00	269,452.00	238,583.00
23	Admissions	1710			
24					
25	NON-REVENUE SOURCES				
26	Transfers from General Fund	5200	175,000.00		250,000.00
27					
28	TOTAL RESOURCES AVAILABLE		578,923.00	494,165.00	625,649.00
29	Less: Disbursements & Transfers		358,031.00	357,099.00	
30	BALANCE FORWARD		220,892.00	137,066.00	

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

## School District Total Debt Outstanding as of September 1, 2025

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, 2025:  
*(Include Bond fund(s) and Qualified Capital Purpose Undertaking Fund)*

Fiscal Year	Principal	Interest	Total
2025-2026	\$ 565,000.00	\$ 183,430.00	\$ 748,430.00
2026-2027	\$ 580,000.00	\$ 173,825.00	\$ 753,825.00
2027-2028	\$ 590,000.00	\$ 163,913.00	\$ 753,913.00
2028-2029 and thereafter	\$ 6,115,000.00	\$ 1,060,592.00	\$ 7,175,592.00
<b>Total All Years</b>	<b>\$ 7,850,000.00</b>	<b>\$ 1,581,760.00</b>	<b>\$ 9,431,760.00</b>

**BUDGET STATEMENT AND CERTIFICATION OF TAX**

County-District # **11-0001**

Line No.	QUALIFIED CAPITAL PURPOSE UNDERTAKING FUND	Object/Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Building & Site Improvement	720			
3	Bond - Refunded	831			
4	Bond - Principal	831			
5	Bond - Interest	832			
6					
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				
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			
18	Interest	1510			
20					
21	STATE SOURCES				
22	Homestead Exemption	3130			
23	Pro-Rate Motor Vehicle	3180			
24					
25	Property Tax Credit	3131			
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	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		-	-	

**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.

**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 #

**11-0001**

Line No.	<b>COOPERATIVE FUND</b>	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (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					
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 #

**11-0001**

Line No.	<b>STUDENT FEE FUND</b>	Function/ Source Number	ACTUAL 9-1-2023 to 8-31-2024 (Column 1)	ACTUAL/ESTIMATED 9-1-2024 to 8-31-2025 (Column 2)	ADOPTED 9-1-2025 to 8-31-2026 (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					
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.

## Tekamah-Herman Board Meeting Elementary Report

9/8/25

### Staff and Student Recognition

- Sara Donnelly and our kitchen staff are off a GREAT start this year! There are new offerings for our students, and a renewed sense of service for students and staff. I am grateful for the hard work they've put into the start of the year!
- Payton Ferguson and members of the Tier I team have developed the "Paw Shop" for 5th and 6th grade students as a way for them to "spend" the paws they earn throughout the school day. Friday was their opening day and it was a huge success. Thanks, Payton!



### Principal's Report

- Our current enrollment is 298, as we added two students in 2nd and 6th grade. We were also able to access our pre-school waitlist and add a student.
- We are off and running with our MTSS teams this year, and I continue to be so impressed with our staff and the systems of support we have for students. All staff use paws to recognize expected behavior, we offer a systematic behavioral intervention of Check-In/Check-Out, and all of our staff engage in these processes. They are ON THE BUS!

Tekamah-Herman Board Meeting  
Secondary Report

9/8/25

**Staff and Student Recognition**

- New student leaders

**Principal's Report**

- MAP/ASVAB testing next week
- 1st faculty meeting
  - Tier I and II team meetings
  - Documentation
  - Use of AP
  - Tiger Pride tickets
- Parent meetings and 1st day student assembly
  - Graduation attire and adornments
  - Honor Roll
  - Other handbook changes
  - AP
  - Tiger Pride – “Get On Our Bus!”