

Immediately Following Budget Hearing -
Property Tax Request Hearing
Monday, September 8, 2025 5:30 PM

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

Agenda

1. Call the meeting to order
2. Open Meetings Law
3. Roll Call
4. Recognition of Visitors/Public Comment
5. Action Items
 - 5.1. Approve the 2025-26 Tax Asking Resolution
 - 5.2. Approve the 2025-26 School Budget
6. Date/Time of next regular meeting: October 13th, 2025 at 5:30 - Regular Meeting
7. Adjournment

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.

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

2024-2025 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,588,584.00	6,816,210.00	0.593690	0.554829	12,253,179.00	7,543,112.00	0.613998	3%	6%
Bond Fund(s) K - 12	1,739,745.00	954,949.00	0.083176	0.077731	1,981,907.00	954,949.00	0.077731	-7%	13%
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	2,679,600.00	600,000.00	0.052260	0.048839	3,104,680.00	700,000.00	0.056979	9%	16%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000			0.000000	#DIV/0!	0
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	16,005,929.00	8,371,159.00	0.729126	0.681399	17,319,766.00	9,198,061.00	0.748708	3%	8%

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	11,588,584.00	6,816,210.00	0.593690	0.554829	12,253,179.00	7,543,112.00	0.613998	3%	6%
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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	2,679,600.00	600,000.00	0.052260	0.048839	3,104,680.00	700,000.00	0.056979	9%	16%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000			0.000000	#DIV/0!	0
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	16,005,929.00	8,371,159.00	0.729126	0.681399	17,319,766.00	9,198,061.00	0.748708	3%	8%

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:

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 (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
	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	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 11,735,693.00	\$ 11,319,251.00	\$ 18,761,259.00	\$ 644,526.00	\$ 10,299,704.00	\$ 9,198,061.00

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