

Board of Education Special Meeting
Monday, September 18, 2023 5:00 PM

North Primary/Administration Office
1326 Park Street
Blair, NE 68008

Agenda

1. Call to Order

Information concerning the Open Meeting Law, Chapter 84, Article 14 of Nebraska State Statutes, is posted in the meeting room at a location accessible to members of the public and attached to the online agenda.

Mrs. Kari Loseke, Board President, will call the Board of Education Special meeting to order.

2. Roll Call

The Board Secretary will conduct roll call attendance.

2.1. Approval of Absent Board Members

3. Pledge of Allegiance

Dr. Gilson will lead the Board in the Pledge of Allegiance.

4. Approval of the 2023-24 Budget

Approval of the 2023-24 Budget.

5. 2023-24 Tax Request Resolution

Approval of the 2023-24 Tax Request Resolution.

6. Adjournment

NEBRASKA OPEN MEETINGS ACT

84-1407. Act, how cited.

Sections 84-1407 to 84-1414 shall be known and may be cited as the Open Meetings Act.

Source: Laws 2004, LB 821, § 34.

84-1408. Declaration of intent; meetings open to public.

It is hereby declared to be the policy of this state that the formation of public policy is public business and may not be conducted in secret.

Every meeting of a public body shall be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at meetings of public bodies, except as otherwise provided by the Constitution of Nebraska, federal statutes, and the Open Meetings Act.

Source: Laws 1975, LB 325, § 1; Laws 1996, LB 900, § 1071; Laws 2004, LB 821, § 35.

Annotations

- Nebraska's public meetings laws do not apply to school board deliberations pertaining solely to disputed adjudicative facts. *McQuinn v. Douglas Cty. Sch. Dist. No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000).
- The primary purpose of the public meetings law is to ensure that public policy is formulated at open meetings. *Marks v. Judicial Nominating Comm.*, 236 Neb. 429, 461 N.W.2d 551 (1990).
- The public meetings law is broadly interpreted and liberally construed to obtain the objective of openness in favor of the public, and provisions permitting closed sessions must be narrowly and strictly construed. *Grein v. Board of Education of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- A county board of equalization is a public body whose meetings shall be open to the public. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1409. Terms, defined.

For purposes of the Open Meetings Act, unless the context otherwise requires:

(1)(a) Public body means (i) governing bodies of all political subdivisions of the State of Nebraska, (ii) governing bodies of all agencies, created by the Constitution of Nebraska, statute, or otherwise pursuant to law, of the executive department of the State of Nebraska, (iii) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created by the Constitution of Nebraska, statute, or otherwise pursuant to law, (iv) all study or

advisory committees of the executive department of the State of Nebraska whether having continuing existence or appointed as special committees with limited existence, (v) advisory committees of the bodies referred to in subdivisions (i), (ii), and (iii) of this subdivision, and (vi) instrumentalities exercising essentially public functions; and

(b) Public body does not include (i) subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body, except that all meetings of any subcommittee established under section 81-15,175 are subject to the Open Meetings Act, and (ii) entities conducting judicial proceedings unless a court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders;

(2) Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body; and

(3) Videoconferencing means conducting a meeting involving participants at two or more locations through the use of audio-video equipment which allows participants at each location to hear and see each meeting participant at each other location, including public input. Interaction between meeting participants shall be possible at all meeting locations.

Source: Laws 1975, LB 325, § 2; Laws 1983, LB 43, § 1; Laws 1989, LB 429, § 42; Laws 1989, LB 311, § 14; Laws 1992, LB 1019, § 124; Laws 1993, LB 635, § 1; Laws 1996, LB 1044, § 978; Laws 1997, LB 798, § 37; Laws 2004, LB 821, § 36; Laws 2007, LB296, § 810; Laws 2011, LB366, § 2.

Annotations

- A township is a political subdivision, and as such, a township board is subject to the provisions of the public meetings laws. *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- A county agricultural society is a public body to which the provisions of the Nebraska public meetings law are applicable. *Nixon v. Madison Co. Ag. Soc'y*, 217 Neb. 37, 348 N.W.2d 119 (1984).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).

- As an administrative agency of the county, a county board of equalization is a public body. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- The electors of a township at their annual meeting are a public body under the Open Meetings Act. *State ex rel. Newman v. Columbus Township Bd.*, 15 Neb. App. 656, 735 N.W.2d 399 (2007).
- The meeting at issue in this case was a "meeting" within the parameters of subsection (2) of this section because it involved the discussion of public business, the formation of tentative policy, or the taking of any action of the public power district. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).
- Informational sessions in which the governmental body hears reports are briefings. *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (1993).

84-1410. Closed session; when; purpose; reasons listed; procedure; right to challenge; prohibited acts; chance meetings, conventions, or workshops.

(1) Any public body may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual and if such individual has not requested a public meeting. The subject matter and the reason necessitating the closed session shall be identified in the motion to close. Closed sessions may be held for, but shall not be limited to, such reasons as:

- (a) Strategy sessions with respect to collective bargaining, real estate purchases, pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation to or by the public body;
- (b) Discussion regarding deployment of security personnel or devices;
- (c) Investigative proceedings regarding allegations of criminal misconduct;
- (d) Evaluation of the job performance of a person when necessary to prevent needless injury to the reputation of a person and if such person has not requested a public meeting;
- (e) For the Community Trust created under section 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster; or
- (f) For public hospitals, governing board peer review activities, professional review activities, review and discussion of medical staff investigations or disciplinary actions, and any strategy session concerning transactional negotiations with any referral source that is required by federal law to be conducted at arms length.

Nothing in this section shall permit a closed meeting for discussion of the appointment or election of a new member to any public body.

(2) The vote to hold a closed session shall be taken in open session. The entire motion, the vote of each member on the question of holding a closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. If the motion to close passes, then the presiding officer immediately prior to the closed session shall restate on the record the limitation of the subject matter of the closed session. The public body holding such a closed session shall restrict its consideration of matters during the closed portions to only those purposes set forth in the motion to close as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. For purposes of this section, formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators in closed sessions authorized under subdivision (1)(a) of this section.

(3) Any member of any public body shall have the right to challenge the continuation of a closed session if the member determines that the session has exceeded the reason stated in the original motion to hold a closed session or if the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

(4) Nothing in this section shall be construed to require that any meeting be closed to the public. No person or public body shall fail to invite a portion of its members to a meeting, and no public body shall designate itself a subcommittee of the whole body for the purpose of circumventing the Open Meetings Act. No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act.

(5) The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

Source: Laws 1975, LB 325, § 3; Laws 1983, LB 43, § 2; Laws 1985, LB 117, § 1; Laws 1992, LB 1019, § 125; Laws 1994, LB 621, § 1; Laws 1996, LB 900, § 1072; Laws 2004, LB 821, § 37; Laws 2004, LB 1179, § 1; Laws 2006, LB 898, § 1; Laws 2011, LB390, § 29; Laws 2012, LB995, § 17.

Annotations

- There is no absolute discovery privilege for communications that occur during a closed session. *State ex rel. Upper Republican NRD v. District Judges*, 273 Neb. 148, 728 N.W.2d 275 (2007).
- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- The public interest mentioned in this section is that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities. *Grein v. Board of Education*, 216 Neb. 158, 343 N.W.2d 718 (1984).
- Hearing in closed executive session was contrary to this section since there was no showing of necessity or reason under subdivision (1)(a), (b), or (c), but did not result in reversal of board decision. *Simonds v. Board of Examiners*, 213 Neb. 259, 329 N.W.2d 92 (1983).
- Negotiations for the purchase of land need not be conducted at an open meeting but the deliberations of a city council as to whether an offer to purchase real estate should be made should take place in an open meeting. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Public meeting law was not violated where the Board of Regents of the University of Nebraska voted to hold a closed session to consider the university president's resignation, and also discussed the appointment of an interim president during such session. *Meyer v. Board of Regents*, 1 Neb. App. 893, 510 N.W.2d 450 (1993).

84-1411. Meetings of public body; notice; contents; when available; right to modify; duties concerning notice; videoconferencing or telephone conferencing authorized; emergency meeting without notice; appearance before public body.

(1) Each public body shall give reasonable advance publicized notice of the time and place of each meeting by a method designated by each public body and recorded in its minutes. Such notice shall be transmitted to all members of the public body and to the public. Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (a) twenty-four hours before the scheduled commencement of the meeting or (b) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

(2) A meeting of a state agency, state board, state commission, state council, or state committee, of an advisory committee of any such state entity, of an organization created under the Interlocal

Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act, of the governing body of a public power district having a chartered territory of more than one county in this state, of the governing body of a public power and irrigation district having a chartered territory of more than one county in this state, of a board of an educational service unit, of the Educational Service Unit Coordinating Council, of the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, or of a community college board of governors may be held by means of videoconferencing or, in the case of the Judicial Resources Commission in those cases specified in section 24-1204, by telephone conference, if:

- (a) Reasonable advance publicized notice is given;
- (b) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including seating, recordation by audio or visual recording devices, and a reasonable opportunity for input such as public comment or questions to at least the same extent as would be provided if videoconferencing or telephone conferencing was not used;
- (c) At least one copy of all documents being considered is available to the public at each site of the videoconference or telephone conference;
- (d) At least one member of the state entity, advisory committee, board, council, or governing body is present at each site of the videoconference or telephone conference, except that a member of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis, an organization created under the Municipal Cooperative Financing Act, or a governing body of a risk management pool or an advisory committee of such organization or pool may designate a nonvoting designee, who shall not be included as part of the quorum, to be present at any site; and
- (e)(i) Except as provided in subdivision (2)(e)(ii) of this section, no more than one-half of the state entity's, advisory committee's, board's, council's, or governing body's meetings in a calendar year are held by videoconference or telephone conference; or
- (ii) In the case of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act, such organization holds at least one meeting each calendar year that is not by videoconferencing or telephone conferencing.

Videoconferencing, telephone conferencing, or conferencing by other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(3) A meeting of a board of an educational service unit, of the Educational Service Unit Coordinating Council, of the governing body of an entity formed under the Interlocal Cooperation Act, the Joint Public Agency Act, or the Municipal Cooperative Financing Act, of the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, of a community college board of governors, of the governing body of a public power district, of the governing body of a public

power and irrigation district, or of the Nebraska Brand Committee may be held by telephone conference call if:

(a) The territory represented by the educational service unit, member educational service units, community college board of governors, public power district, public power and irrigation district, Nebraska Brand Committee, or member public agencies of the entity or pool covers more than one county;

(b) Reasonable advance publicized notice is given which identifies each telephone conference location at which there will be present: (i) A member of the educational service unit board, council, community college board of governors, governing body of a public power district, governing body of a public power and irrigation district, Nebraska Brand Committee, or entity's or pool's governing body; or (ii) A nonvoting designee designated under subdivision (3)(f) of this section;

(c) All telephone conference meeting sites identified in the notice are located within public buildings used by members of the educational service unit board, council, community college board of governors, governing body of the public power district, governing body of the public power and irrigation district, Nebraska Brand Committee, or entity or pool or at a place which will accommodate the anticipated audience;

(d) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including seating, recordation by audio recording devices, and a reasonable opportunity for input such as public comment or questions to at least the same extent as would be provided if a telephone conference call was not used;

(e) At least one copy of all documents being considered is available to the public at each site of the telephone conference call;

(f) At least one member of the educational service unit board, council, community college board of governors, governing body of the public power district, governing body of the public power and irrigation district, Nebraska Brand Committee, or governing body of the entity or pool is present at each site of the telephone conference call identified in the public notice, except that a member of an organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis, an organization created under the Municipal Cooperative Financing Act, or a governing body of a risk management pool or an advisory committee of such organization or pool may designate a nonvoting designee, who shall not be included as part of the quorum, to be present at any site;

(g) The telephone conference call lasts no more than five hours; and

(h) No more than one-half of the board's, council's, governing body's, committee's, entity's, or pool's meetings in a calendar year are held by telephone conference call, except that:

(i) The governing body of a risk management pool that meets at least quarterly and the advisory committees of the governing body may each hold more than one-half of its meetings by

telephone conference call if the governing body's quarterly meetings are not held by telephone conference call or videoconferencing; and

(ii) An organization created under the Interlocal Cooperation Act that sells electricity or natural gas at wholesale on a multistate basis or an organization created under the Municipal Cooperative Financing Act may hold more than one-half of its meetings by telephone conference call if the organization holds at least one meeting each calendar year that is not by videoconferencing or telephone conference call.

Nothing in this subsection shall prevent the participation of consultants, members of the press, and other nonmembers of the governing body at sites not identified in the public notice. Telephone conference calls, emails, faxes, or other electronic communication shall not be used to circumvent any of the public government purposes established in the Open Meetings Act.

(4) The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

(5) When it is necessary to hold an emergency meeting without reasonable advance public notice, the nature of the emergency shall be stated in the minutes and any formal action taken in such meeting shall pertain only to the emergency. Such emergency meetings may be held by means of electronic or telecommunication equipment. The provisions of subsection (4) of this section shall be complied with in conducting emergency meetings. Complete minutes of such emergency meetings specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public by no later than the end of the next regular business day.

(6) A public body may allow a member of the public or any other witness other than a member of the public body to appear before the public body by means of video or telecommunications equipment.

Source:Laws 1975, LB 325, § 4; Laws 1983, LB 43, § 3; Laws 1987, LB 663, § 25; Laws 1993, LB 635, § 2; Laws 1996, LB 469, § 6; Laws 1996, LB 1161, § 1; Laws 1999, LB 47, § 2; Laws 1999, LB 87, § 100; Laws 1999, LB 461, § 1; Laws 2000, LB 968, § 85; Laws 2004, LB 821, § 38; Laws 2004, LB 1179, § 2; Laws 2006, LB 898, § 2; Laws 2007, LB199, § 9; Laws 2009, LB361, § 2; Laws 2012, LB735, § 1; Laws 2013, LB510, § 1; Laws 2017, LB318, § 1; Laws 2019, LB212, § 5.

Effective Date: September 1, 2019

Cross References

- **Intergovernmental Risk Management Act**, see section 44-4301.
- **Interlocal Cooperation Act**, see section 13-801.
- **Joint Public Agency Act**, see section 13-2501.
- **Municipal Cooperative Financing Act**, see section 18-2401.

Annotations

- Under subsection (1) of this section, the Legislature has imposed only two conditions on the public body's notification method of a public meeting: (1) It must give reasonable advance publicized notice of the time and place of each meeting and (2) it must be recorded in the public body's minutes. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- An emergency is "(a)ny event or occasional combination of circumstances which calls for immediate action or remedy; pressing necessity; exigency; a sudden or unexpected happening; an unforeseen occurrence or condition." *Steenblock v. Elkhorn Township Bd.*, 245 Neb. 722, 515 N.W.2d 128 (1994).
- An agenda which gives reasonable notice of the matters to be considered at a meeting of a city council complies with the requirements of this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- When notice is required, a notice of a special meeting of a city council posted in three public places at 10:00 p.m. on the day preceding the meeting is not reasonable advance publicized notice of a meeting as is required by this section. *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979).
- Teacher waived right to object to lack of public notice in board of education employment hearing by voluntary participation in the hearing without objection. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- A county board of commissioners and a county board of equalization are not required to give separate notices when the notice states only the time and place that the boards meet and directs a citizen to where the agendas for each board can be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- A county board of equalization is a public body which is required to give advanced publicized notice of its meetings. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Notice of recessed and reconvened meetings must be given in the same fashion as the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- True notice of a meeting is not given by burying such in the minutes of a prior board proceeding. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- An agenda notice which merely stated "work order reports" was an inadequate notice under this section because it did not give interested persons knowledge that plans for a 345 kv transmission line through the district was going to be discussed and voted upon at the meeting. Inadequate agenda notice under this section meant there was a substantial violation of the public meeting laws; however, later actions by the board of directors cured the defects in notice, and such actions were in substantial compliance with the statute. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

84-1412. Meetings of public body; rights of public; public body; powers and duties.

(1) Subject to the Open Meetings Act, the public has the right to attend and the right to speak at meetings of public bodies, and all or any part of a meeting of a public body, except for closed sessions called pursuant to section 84-1410, may be videotaped, televised, photographed, broadcast, or recorded by any person in attendance by means of a tape recorder, camera, video equipment, or any other means of pictorial or sonic reproduction or in writing.

(2) It shall not be a violation of subsection (1) of this section for any public body to make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, televising, photographing, broadcasting, or recording its meetings. A body may not be required to allow citizens to speak at each meeting, but it may not forbid public participation at all meetings.

(3) No public body shall require members of the public to identify themselves as a condition for admission to the meeting nor shall such body require that the name of any member of the public be placed on the agenda prior to such meeting in order to speak about items on the agenda. The body may require any member of the public desiring to address the body to identify himself or herself.

(4) No public body shall, for the purpose of circumventing the Open Meetings Act, hold a meeting in a place known by the body to be too small to accommodate the anticipated audience.

(5) No public body shall be deemed in violation of this section if it holds its meeting in its traditional meeting place which is located in this state.

(6) No public body shall be deemed in violation of this section if it holds a meeting outside of this state if, but only if:

(a) A member entity of the public body is located outside of this state and the meeting is in that member's jurisdiction;

(b) All out-of-state locations identified in the notice are located within public buildings used by members of the entity or at a place which will accommodate the anticipated audience;

(c) Reasonable arrangements are made to accommodate the public's right to attend, hear, and speak at the meeting, including making a telephone conference call available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance;

(d) No more than twenty-five percent of the public body's meetings in a calendar year are held out-of-state;

(e) Out-of-state meetings are not used to circumvent any of the public government purposes established in the Open Meetings Act;

(f) Reasonable arrangements are made to provide viewing at other instate locations for a videoconference meeting if requested fourteen days in advance and if economically and reasonably available in the area; and

(g) The public body publishes notice of the out-of-state meeting at least twenty-one days before the date of the meeting in a legal newspaper of statewide circulation.

(7) The public body shall, upon request, make a reasonable effort to accommodate the public's right to hear the discussion and testimony presented at the meeting.

(8) Public bodies shall make available at the meeting or the instate location for a telephone conference call or videoconference, for examination and copying by members of the public, at least one copy of all reproducible written material to be discussed at an open meeting. Public bodies shall make available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of the meeting, the public shall be informed about the location of the posted information.

Source: Laws 1975, LB 325, § 5; Laws 1983, LB 43, § 4; Laws 1985, LB 117, § 2; Laws 1987, LB 324, § 5; Laws 1996, LB 900, § 1073; Laws 2001, LB 250, § 2; Laws 2004, LB 821, § 39; Laws 2006, LB 898, § 3; Laws 2008, LB962, § 1.

Annotations

- To preserve an objection that a public body failed to make documents available at a public meeting as required by subsection (8) of this section, a person who attends a public meeting must not only object to the violation, but must make that objection to the public body or to a member of the public body. *Stoetzel & Sons v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003).

84-1413. Meetings; minutes; roll call vote; secret ballot; when.

(1) Each public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed.

(2) Any action taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted or if the member was absent or not voting. The requirements of a roll call or viva voce vote shall be satisfied by a public body which utilizes an electronic voting device which allows the yeas and nays of each member of such public body to be readily seen by the public.

(3) The vote to elect leadership within a public body may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

(4) The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

(5) Minutes shall be written, except as provided in subsection (6) of this section, and available for inspection within ten working days or prior to the next convened meeting, whichever occurs earlier, except that cities of the second class and villages may have an additional ten working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.

(6) Minutes of the meetings of the board of a school district or educational service unit may be kept as an electronic record.

Source: Laws 1975, LB 325, § 6; Laws 1978, LB 609, § 3; Laws 1979, LB 86, § 9; Laws 1987, LB 663, § 26; Laws 2005, LB 501, § 1; Laws 2009, LB361, § 3; Laws 2015, LB365, § 2; Laws 2016, LB876, § 1.

Annotations

- If a person present at a meeting observes and fails to object to an alleged public meetings laws violation in the form of a failure to conduct rollcall votes before taking actions on questions or motions pending, that person waives his or her right to object at a later date. *Hauser v. Nebraska Police Stds. Adv. Council*, 264 Neb. 944, 653 N.W.2d 240 (2002).
- Subsection (2) of this section does not require the record to state that the vote was by roll call, but requires only that the record show if and how each member voted. Neither does the statute set a time limit for recording the results of a vote, after which no corrections of the record can be made. If no intervening rights of third persons have arisen, a board of county commissioners has power to correct the record of the proceedings had at a previous meeting so as to make them speak the truth, particularly where the correction supplies some omitted fact or action and is done not to contradict or change the original record but to have the record show that a certain action was taken or thing done, which the original record fails to show. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983).
- Failure by a public governing body, as defined under section 84-1409, R.R.S.1943, to take and record a roll call vote on an action, as required by section 84-1413(2), R.S.Supp.,1980, grants any citizen the right to sue for the purpose of having the action declared void. In this case such failure could not be later corrected by a nunc pro tunc order because there was no showing that a roll call vote on the disputed action was actually taken, and even if it was the record showed it was not recorded until over a year later. Sections 23-1301, R.R.S.1943, and 23-1302, R.R.S.1943, make it the duty of the county clerk to record proceedings of the board of county commissioners. *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1981).
- There is no requirement that a public body make a record of where notice was published or posted. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).

84-1414. Unlawful action by public body; declared void or voidable by district court; when; duty to enforce open meeting laws; citizen's suit; procedure; violations; penalties.

(1) Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in violation of the Open Meetings Act shall be declared void by the district court if the suit is commenced within one hundred twenty days of the meeting of the public body at which the alleged violation occurred. Any motion, resolution, rule, regulation, ordinance, or formal action of a public body made or taken in substantial violation of the Open Meetings Act shall be voidable by the district court if the suit is commenced more than one hundred twenty days after but within one year of the meeting of the public body in which the alleged violation occurred. A suit to void any final action shall be commenced within one year of the action.

(2) The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the Open Meetings Act.

(3) Any citizen of this state may commence a suit in the district court of the county in which the public body ordinarily meets or in which the plaintiff resides for the purpose of requiring compliance with or preventing violations of the Open Meetings Act, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the act to discussions or decisions of the public body. It shall not be a defense that the citizen attended the meeting and failed to object at such time. The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under this section.

(4) Any member of a public body who knowingly violates or conspires to violate or who attends or remains at a meeting knowing that the public body is in violation of any provision of the Open Meetings Act shall be guilty of a Class IV misdemeanor for a first offense and a Class III misdemeanor for a second or subsequent offense.

Source: Laws 1975, LB 325, § 9; Laws 1977, LB 39, § 318; Laws 1983, LB 43, § 5; Laws 1992, LB 1019, § 126; Laws 1994, LB 621, § 2; Laws 1996, LB 900, § 1074; Laws 2004, LB 821, § 40; Laws 2006, LB 898, § 4.

Annotations

- The Legislature has granted standing to a broad scope of its citizens for the very limited purpose of challenging meetings allegedly in violation of the Open Meetings Act, so that they may help police the public policy embodied by the act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010).
- Any citizen of the state may commence an action to declare a public body's action void. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).
- The reading of ordinances constitutes a formal action under subsection (1) of this section. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

- If a person present at a meeting observes a public meetings law violation in the form of an improper closed session and fails to object, that person waives his or her right to object at a later date. *Wasikowski v. Nebraska Quality Jobs Bd.*, 264 Neb. 403, 648 N.W.2d 756 (2002).
- Under the Public Meetings Act, a county lacks capacity to maintain an action to declare its official conduct "void" for noncompliance with the act. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988).
- When a petitioner under this section is successful in the district court, that court may allow attorney fees. *Tracy Corp. II v. Nebraska Pub. Serv. Comm.*, 218 Neb. 900, 360 N.W.2d 485 (1984).
- Informal discussions between the Tax Commissioner and the State Board of Equalization in which instructions were clarified, with such clarification leading to the amendment of hearing notices, did not constitute a public meeting subject to the provisions of this section. *Box Butte County v. State Board of Equalization and Assessment*, 206 Neb. 696, 295 N.W.2d 670 (1980).
- The right to collaterally attack an order made in contravention of the Public Meeting Act must occur within a period of one year as is specifically provided by this section. *Witt v. School District No. 70*, 202 Neb. 63, 273 N.W.2d 669 (1979).
- Statutory change, requiring "publicized notice" for board of education employment hearings, occurring between dates meeting scheduled and conducted, held not to void proceedings. *Alexander v. School Dist. No. 17*, 197 Neb. 251, 248 N.W.2d 335 (1976).
- Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. Once a meeting has been declared void pursuant to Nebraska's public meetings law, board members are prohibited from considering any information obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (2009).
- Actions by the board of directors were merely voidable under this section, and not void. Pursuant to subsection (3) of this section, the plaintiffs were awarded partial attorney fees because they were successful in having the court declare that the board of directors was in substantial violation of the statute, even though the plaintiffs did not get the relief requested of having the board's actions declared void. *Hansmeyer v. Nebraska Pub. Power Dist.*, 6 Neb. App. 889, 578 N.W.2d 476 (1998).

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Source: http://nebraskalegislature.gov/laws/display_html.php?begin_section=84-1407&end_section=84-1414

Date: July 2019

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Blair Community Schools (89-0001) in Washington 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 11th day of September, 2023 at 7:00 o'clock, P.M., at School District Central Office (formerly North School), 1326 Park St, Blair, NE 68008 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)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 24,653,109.00	\$ 25,809,766.00	\$ 36,682,855.00	\$ 1,596,686.00	\$ 21,885,364.00	\$ 16,559,775.00
Depreciation	\$ 519,384.00	\$ 975,030.00	\$ 3,501,092.00		\$ 3,501,092.00	
Employee Benefit	\$ -	\$ -	\$ 4,441.00	\$ -	\$ 4,441.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 521,097.00	\$ 635,375.00	\$ 1,093,358.00	\$ -	\$ 1,093,358.00	
School Nutrition	\$ 1,452,120.00	\$ 1,039,284.00	\$ 2,391,476.00	\$ -	\$ 2,391,476.00	
Bond	\$ 1,980,190.00	\$ 2,095,303.00	\$ 13,979,728.00	\$ 985,112.00	\$ 12,985,112.00	\$ 1,999,725.00
Special Building	\$ 2,641,377.00	\$ 1,573,988.00	\$ 5,474,337.00		\$ 1,826,325.00	\$ 3,684,861.00
Qualified Capital Purpose Undertaking	\$ 63,950.00	\$ 62,270.00	\$ 3,953.00	\$ -	\$ 3,953.00	\$ -
Cooperative	\$ 48,895.00	\$ 28,594.00	\$ 100,000.00	\$ -	\$ 100,000.00	
Student Fee	\$ 117,397.00	\$ 177,886.00	\$ 374,121.00	\$ -	\$ 374,121.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 31,997,519.00	\$ 32,397,496.00	\$ 63,605,361.00	\$ 2,581,798.00	\$ 44,165,242.00	\$ 22,244,361.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 1,999,725.00	\$ 20,244,636.00	\$ 22,244,361.00

BLAIR COMMUNITY SCHOOLS

Budget Hearing & Hearing to Set Final Tax Request

BOARD OF EDUCATION

September 11, 2023

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

7pm Public Hearing

Objective #1 of State Form Budget: Establish Spending Authority

(NOT CONSIDERED THE DISTRICT'S OPERATING BUDGET)

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)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (3)			
General	\$ 24,653,109.00	\$ 25,809,766.00	\$ 36,682,855.00	\$ 1,596,686.00	\$ 21,885,364.00	\$ 16,559,775.00
Depreciation	\$ 519,384.00	\$ 975,030.00	\$ 3,501,092.00		\$ 3,501,092.00	
Employee Benefit	\$ -	\$ -	\$ 4,441.00	\$ -	\$ 4,441.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 521,097.00	\$ 635,375.00	\$ 1,093,358.00	\$ -	\$ 1,093,358.00	
School Nutrition	\$ 1,452,120.00	\$ 1,039,284.00	\$ 2,391,476.00	\$ -	\$ 2,391,476.00	
Bond	\$ 1,980,190.00	\$ 2,095,303.00	\$ 13,979,728.00	\$ 985,112.00	\$ 12,985,112.00	\$ 1,999,725.00
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Qualified Capital Purpose Undertaking	\$ 63,950.00	\$ 62,270.00	\$ 3,953.00	\$ -	\$ 3,953.00	\$ -
Cooperative	\$ 48,895.00	\$ 28,594.00	\$ 100,000.00	\$ -	\$ 100,000.00	
Student Fee	\$ 117,397.00	\$ 177,886.00	\$ 374,121.00	\$ -	\$ 374,121.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 31,997,519.00	\$ 32,397,496.00	\$ 63,605,361.00	\$ 2,581,798.00	\$ 44,165,242.00	\$ 22,244,361.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 1,999,725.00	\$ 20,244,636.00	\$ 22,244,361.00

General Fund Operating Budget 2023-24

State Form – Spending Authority

Row Labels	'2023-24 BUDGET	'PY 2022-23 BUDGET	'2022-23 FORECAST (7-27-2023)	'2021-22 ACT	'2020-21 ACT	'2019-20 ACT	'2018-19 ACT
01 - SALARIES & BENEFITS	\$ 22,066,308	\$ 22,167,934	\$ 21,510,727	\$ 20,404,690	\$ 19,272,831	\$ 18,779,464	\$ 19,172,392
02 - SAVINGS DEPRECIATION TRANSFER	\$ 826,000	\$ 826,000	\$ 826,000	\$ 783,000	\$ 868,000	\$ 826,000	\$ 426,000
03 - COMMERCIAL INSURANCE	\$ 313,151	\$ 278,708	\$ 272,949	\$ 220,986	\$ 119,995	\$ 227,429	\$ 357,410
04 - ACTIVITY FUND TRANSFER & ATHLETIC TRAINER SUPPORT	\$ 60,000	\$ 30,000	\$ 60,000	\$ 73,000	\$ 30,000	\$ 10,000	\$ 58,000
05 - VOLUNTARY SEPARATION AGREEMENTS	\$ 11,800	\$ 25,640	\$ 25,640	\$ 9,041	\$ 6,075	\$ 126,840	\$ 58,068
06 - OCCUPANCY & MAINTENANCE EXPENSES	\$ 1,232,147	\$ 1,086,889	\$ 1,316,341	\$ 1,141,811	\$ 887,423	\$ 864,654	\$ 1,026,176
07 - SPED OUTSOURCED SERVICES	\$ 377,883	\$ 261,248	\$ 264,886	\$ 622,779	\$ 663,704	\$ 602,018	\$ 700,360
08 - SPED IN-HOUSE EXPENSES	\$ 88,947	\$ 97,791	\$ 61,225	\$ 77,614	\$ 87,242	\$ 86,007	\$ 68,362
09 - PRESCHOOL EXPENSE	\$ 216,555	\$ 130,085	\$ 116,928	\$ 130,879	\$ 87,813	\$ 88,542	\$ 62,866
21 - DISTRICT BUSINESS, EXECUTIVE, BOARD OF ED EXPENSES	\$ 116,296	\$ 118,665	\$ 110,146	\$ 110,228	\$ 95,478	\$ 92,877	\$ 93,898
30 - DISTRICT CURRICULUM & TRAINING EXPENSE	\$ 68,125	\$ 73,621	\$ 78,505	\$ 57,964	\$ 63,001	\$ 19,657	\$ 9,953
60 - TECHNOLOGY EXPENSES	\$ 143,826	\$ 144,025	\$ 228,391	\$ 93,525	\$ 187,136	\$ 222,029	\$ 151,695
70 - TRANSPORTATION SERVICES	\$ 195,891	\$ 229,416	\$ 183,499	\$ 180,105	\$ 152,601	\$ 144,328	\$ 223,725
76 - INSURANCE CLAIMS	\$ -	\$ -	\$ 4,348	\$ 5,743	\$ 693	\$ 13,172	\$ 34,257
90 - CLASSROOM EXPENSES	\$ 560,390	\$ 485,911	\$ 490,491	\$ 489,657	\$ 406,704	\$ 343,236	\$ 368,280
99 - MISCELLANEOUS	\$ -	\$ -	\$ -	\$ -	\$ 55,561	\$ 9,050	\$ -
98 - ESSER GRANTS/COVID19 RELATED EXPENSES	\$ 88,786	\$ 417,279	\$ 259,691	\$ 252,090	\$ 253,532	\$ 169,940	\$ -
Grand Total	\$ 26,366,106	\$ 26,373,212	\$ 25,809,766	\$ 24,653,112	\$ 23,237,790	\$ 22,625,241	\$ 22,811,442
REVENUE (Budget Revenue assumes 100% PPT Collection)	\$ 26,606,257	\$ 26,380,395	\$ 26,008,210	\$ 24,765,821	\$ 23,883,482	\$ 24,123,222	\$ 23,448,701
PROFIT/(LOSS)	\$ 240,151	\$ 7,183	\$ 198,444	\$ 112,709	\$ 645,693	\$ 1,497,981	\$ 637,259

% of Operating Expense Budget	83.7%	84.1%	83.3%	82.8%	82.9%	83.0%	84.0%
% of Operating Revenue Budget	82.9%	84.0%	82.7%	82.4%	80.7%	77.8%	81.8%
General Fund Current Levy	\$ 0.629161	\$ 0.9050	\$ 0.9050	\$ 0.9000	\$ 0.9000	\$ 1.0150	\$ 1.0526

General Fund Operating Expenditures Budget Highlights

- Staff Positions
 - 2 new positions: BHS FACS, BHS Math
 - K-5 Reconfiguration reduced positions via attrition: preschool lead teacher, 1st Grade, K-2 Physical Education Teacher
 - Contracting Occupational & Physical Therapy services to replace resignations
- Pay Increases
 - Certified Staff Labor Negotiations – Year 2 of 2 year agreement
 - Board approved increases for Administration & Classified Staff
- Rising Health Benefit costs – 7.20% increase
- Insurance \$40K increase
- Increase \$30K Activity Fund transfer budget
- Inflation impact

Notice of Special Hearing To Set Final Tax Request

2nd Public Hearing: Tax Request

Objective #2 of State Form Budget: Request Property Taxes, Set Tax Levy

	2022-2023	2023-2024	Change
Property Valuations	2,283,912,458	2,632,040,875	15%

Fund	2022-2023 Budget Information				2023-2024 Budget Information				
	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	36,082,935.00	20,669,407.00	0.905000	0.785300	36,682,855.00	16,559,775.00	0.629161	-30%	2%
Bond Fund(s) K - 12	1,981,504.00	2,000,509.00	0.087591	0.076006	13,979,728.00	1,999,725.00	0.075976	-13%	606%
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	3,749,593.00	1,941,327.00	0.085000	0.073757	5,474,337.00	3,684,861.00	0.140000	65%	46%
Qualified Capital Purpose Undertaking Fund K - 12	1,566,172.00	-	0.000000	0.000000	3,953.00	-	0.000000	#DIV/0!	-100%
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	43,380,204.00	24,611,243.00	1.077591	0.935063	56,140,873.00	22,244,361.00	0.845137	-22%	29%

General Fund - Revenue Budget Summary

LB 583 State Aid & State Funded SPED Increase

Local Sources:	2023-24 BUDGET	2022-23 BUDGET	2022-23 Forecast	2021-22 ACT	2020-21 ACT	2019-20 ACT	2018-19 ACT
Property Tax Request Collections (Includes Homestead & PPT Credits)	\$ 17,675,818	\$ 18,895,198	\$ 19,371,178	\$ 19,042,617	\$ 18,000,446	\$ 18,481,363	\$ 17,849,176
Omaha Public Power District in Lieu	\$ 232,000	\$ 220,000	\$ 245,406	\$ 224,859	\$ 213,289	\$ 232,057	\$ 247,057
Motor Vehicle Taxes	\$ 1,750,000	\$ 1,700,000	\$ 1,764,137	\$ 1,757,723	\$ 1,706,526	\$ 1,608,510	\$ 1,522,719
Other Local Receipts	\$ 128,600	\$ 116,900	\$ 153,465	\$ 136,678	\$ 110,441	\$ 142,657	\$ 153,512
County Sources:							
Fines and License Fees	\$ 110,000	\$ 107,000	\$ 114,150	\$ 107,026	\$ 103,430	\$ 110,975	\$ 128,721
State Sources:							
State Aid	\$ 3,752,253	\$ 438,874	\$ 438,874	\$ 456,255	\$ 419,754	\$ 1,033,441	\$ 652,524
Special Education Programs & SPED Transportation	\$ 2,600,504	\$ 1,438,000	\$ 1,369,670	\$ 1,334,182	\$ 1,387,064	\$ 1,507,010	\$ 1,495,952
Motor Vehicle Pro Rate	\$ 45,000	\$ 41,000	\$ 50,039	\$ 44,029	\$ 40,563	\$ 38,894	\$ 40,235
State Apportionment	\$ 370,000	\$ 310,000	\$ 429,646	\$ 306,193	\$ 310,417	\$ 357,054	\$ 323,072
Early Childhood Grant	\$ 72,405	\$ 63,560	\$ 63,927	\$ 81,471	\$ 113,754	\$ 11,366	\$ 60,234
NDEQ Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000
Other State Receipts	\$ 96,410	\$ 115,298	\$ 104,195	\$ 52,642	\$ 86,155	\$ 11,051	\$ 12,938
Federal Sources:							
Title I, Title IIA, Title IV, & Title I Accountability	\$ 248,033	\$ 258,599	\$ 250,730	\$ 228,234	\$ 252,421	\$ 251,515	\$ 209,900
IDEA GRANTS	\$ 491,244	\$ 467,050	\$ 440,273	\$ 606,537	\$ 770,111	\$ 174,824	\$ 456,607
Medicaid in Public Schools	\$ 67,000	\$ 56,000	\$ 80,721	\$ 55,915	\$ 54,775	\$ 50,230	\$ 35,405
ESSER Grants (Covid19 Pandemic Funding)	\$ 215,670	\$ 551,685	\$ 156,298	\$ 150,809	\$ 147,852	\$ -	\$ -
Other Federal Categorical Receipts	\$ 32,961	\$ 33,716	\$ 112,342	\$ 57,941	\$ 89,824	\$ 32,519	\$ 37,371
Other Sources:							
Grants from Corporations & Other Private Interests	\$ -	\$ -	\$ 17,549	\$ 107,419	\$ 37,225	\$ 51,436	\$ 31,450
Refund from Prior Year Expenditures	\$ -	\$ -	\$ 14,862	\$ 3,612	\$ 12,776	\$ 15,458	\$ 82,606
Insurance Adjustments	\$ -	\$ -	\$ 37,395	\$ 6,128	\$ 26,661	\$ 12,861	\$ 64,262
Transfers from LUNCH Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Non-Revenue Receipts	\$ -	\$ -	\$ 1,482	\$ 5,550	\$ -	\$ -	\$ 2,963
OPERATING REVENUE	\$ 27,887,898	\$ 24,812,880	\$ 25,216,339	\$ 24,765,821	\$ 23,883,482	\$ 24,123,222	\$ 23,448,701
PROPERTY TAX REQUEST VS. PROPERTY TAX COLLECTIONS VARIANCE	\$ (1,281,641)	\$ 1,567,515	\$ 791,871	\$ -	\$ -	\$ -	\$ -
SUBTOTAL STATE FORM REVENUE	\$ 26,606,257	\$ 26,380,395	\$ 26,008,210	\$ 24,765,821	\$ 23,883,482	\$ 24,123,222	\$ 23,448,701
Cash Balance, 9-1	\$ 5,518,862	\$ 5,226,297	\$ 6,112,289				
County Treasurer's Balance, 9-1	\$ 6,192,422	\$ 5,997,351	\$ 5,400,551				
Total CASH Beginning Balance (Bank & County Treasurer)	\$ 11,711,284	\$ 11,223,648	\$ 11,512,840				
TOTAL RESOURCES AVAILABLE - PER STATE FORM	\$ 38,317,541	\$ 37,604,043	\$ 37,521,050				

Blair Community Schools Historical Levy Comparisons

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
General Fund	1.052667	1.060713	1.057928	1.026441	1.026424	1.052649	1.015000	0.900000	0.900000	0.905000	0.629161
Bond Fund	0.084909	0.093271	0.109543	0.102394	0.124368	0.124080	0.117590	0.103098	0.095320	0.087591	0.075976
Building Fund	0.010000	-0-	-0-	0.025000	0.025000	-0-	0.035000	0.080000	0.100000	0.085000	0.140000
QCPUF	0.003674	0.007589	0.003687	0.003503	0.003722	0.003647	0.003412	0.002979	0.002797	0.000000	0.000000
Total	1.151250	1.161574	1.171158	1.157338	1.179514	1.180376	1.171002	1.086077	1.098117	1.077591	0.845137

(\$0.232454) Total Levy Decrease for 2023-24
(22%) Levy Decrease for 2023-24

Only using \$0.769161 out of max \$1.05 Levy Lid (GF & Building Fund)

Cash Reserves

<u>General Fund</u>	<u>2016-17 ACT</u>	<u>2017-18 ACT</u>	<u>2018-19 ACT</u>	<u>2019-20 ACT</u>	<u>2020-21 ACT</u>	<u>2021-22 ACT</u>	<u>2022-23 Forecast</u>	<u>2023-24 BUDGET</u>
Cash Balance	\$ 3,489,351	\$ 3,150,622	\$ 3,449,701	\$ 4,796,677	\$ 5,507,562	\$ 6,112,289	\$ 5,763,057	\$ 7,284,849
County Treasurer's Balance	\$ 5,865,389	\$ 5,584,561	\$ 5,923,160	\$ 6,074,164	\$ 5,892,569	\$ 5,400,551	\$ 5,948,227	\$ 4,666,586
Total CASH Resources at 8/31	\$ 9,354,740	\$ 8,735,183	\$ 9,372,860	\$ 10,870,841	\$ 11,400,131	\$ 11,512,840	\$ 11,711,284	\$ 11,951,435
LEVY	1.026441	1.026424	1.052649	1.015	0.900	0.900	0.905	0.629161

<u>Building Fund</u>	<u>2016-17 ACT</u>	<u>2017-18 ACT</u>	<u>2018-19 ACT</u>	<u>2019-20 ACT</u>	<u>2020-21 ACT</u>	<u>2021-22 ACT</u>	<u>2022-23 Forecast</u>	<u>2023-24 BUDGET</u>
Cash Balance	\$ 6,681,828	\$ 4,157,833	\$ 2,877,357	\$ 2,544,722	\$ 1,018,494	\$ 822,858	\$ 1,272,061	
County Treasurer's Balance	\$ 138,946	\$ 132,567	\$ 2	\$ 204,273	\$ 512,393	\$ 583,334	\$ 600,704	
Total CASH Resources at 8/31	\$ 6,820,774	\$ 4,290,400	\$ 2,877,359	\$ 2,748,995	\$ 1,530,886	\$ 1,406,192	\$ 1,872,766	
LEVY	0.0250	0.0250	-0-	0.0350	0.0800	0.1000	0.0850	0.1400

<u>Savings Depreciation</u>	<u>2016-17 ACT</u>	<u>2017-18 ACT</u>	<u>2018-19 ACT</u>	<u>2019-20 ACT</u>	<u>2020-21 ACT</u>	<u>2021-22 ACT</u>	<u>2022-23 Forecast</u>	<u>2023-24 BUDGET</u>
Total CASH Resources at 8/31	\$ 1,124,450	\$ 1,412,503	\$ 1,635,789	\$ 1,946,638	\$ 2,483,894	\$ 2,751,328	\$ 2,613,690	
GENERAL FUND TRANSFER	\$ 426,000	\$ 426,000	\$ 426,000	\$ 826,000	\$ 901,137	\$ 783,000	\$ 826,000	\$ 826,000

• Building Fund

- Roofs
- HVAC, Roof, Boilers, & Chillers
- Carpet, Flooring, Windows, & Doors
- K-5 Conversion; Arbor Park office relocation
- Future Community Growth / Classroom Additions
- BHS Activity Facilities (Field Turf, Track, Gym Floors)
- Landscaping & other land improvements
- Other future building & land opportunities

Savings Depreciation

- Student Technology & District Technology
- Bus Fleet, SUV's, Vans, & Maintenance Trucks
- Curriculum Cycle
- Band Uniforms & Instruments
- Maintenance Equipment & Machines
- Activity Equipment
- Safety

No Need for Joint Hearing (Pink Post Card Notices) – (LB 644)

Under the Allowable Amount by \$4,428,197
Budgeted State Aid & SPED Resource Increase \$4.5 million

2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 22,610,734.00

*(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

$$\frac{147,338,862.00}{2023 \text{ Real Growth Value per Assessor}} \div \frac{2,070,129,356.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{7.12\%} \text{ (3)}$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 9.12%

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 2,062,098.94

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 24,672,832.94
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL Non-Bond Property Tax Request (7) \$ 20,244,636.00

(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.

Levy Comparison to Other School Districts

Prior Year's 2022-23 Levy Comparison

(YELLOW – Array Schools; GREEN – Washington County Schools)

2022-23 Levies

School District	General	Bond	Building	Qualified	Total
SPRINGFIELD PLATTEVIEW SCHOOLS	0.5485	0.0810	0.1392	0.0135	0.7822
TEKAMAH-HERMAN COMMUNITY SCHS	0.7134	0.1036	0.0494	0.0000	0.8664
DOUGLAS CO WEST COMMUNITY SCHS	0.6970	0.0707	0.1398	0.0303	0.9378
SEWARD PUBLIC SCHOOLS	0.8472	0.0801	0.0101	0.0077	0.9451
ARLINGTON PUBLIC SCHOOLS	0.9516	0.0590	0.0000	0.0393	1.0499
OAKLAND CRAIG PUBLIC SCHOOLS	0.9944	0.0807	0.0000	0.0000	1.0751
BLAIR COMMUNITY SCHOOLS	0.9050	0.0876	0.0850	0.0000	1.0776
SCHUYLER COMMUNITY SCHOOLS	0.9537	0.0957	0.0411	0.0274	1.1179
NORRIS SCHOOL DIST 160	1.0068	0.0905	0.0376	0.0213	1.1562
WAVERLY SCHOOL DISTRICT 145	1.0260	0.0905	0.0239	0.0221	1.1625
PLATTSMOUTH COMMUNITY SCHOOLS	1.0496	0.1104	0.0000	0.0402	1.2002
MILLARD PUBLIC SCHOOLS	1.0540	0.1150	0.0410	0.0000	1.2100
FREMONT PUBLIC SCHOOLS	1.0051	0.1934	0.0250	0.0000	1.2235
COLUMBUS PUBLIC SCHOOLS	1.0115	0.1696	0.0459	0.0000	1.2270
FORT CALHOUN COMMUNITY SCHS	0.9500	0.1500	0.1000	0.0300	1.2300
OMAHA PUBLIC SCHOOLS	0.9995	0.1631	0.0505	0.0180	1.2311
NEBRASKA CITY PUBLIC SCHOOLS	1.0407	0.1561	0.0135	0.0300	1.2403
RALSTON PUBLIC SCHOOLS	1.0112	0.1982	0.0387	0.0000	1.2481
ELKHORN PUBLIC SCHOOLS	1.0226	0.3331	0.0274	0.0000	1.3831
BENNINGTON PUBLIC SCHOOLS	1.0490	0.3400	0.0010	0.0356	1.4256
GRETNA PUBLIC SCHOOLS	1.0045	0.4353	0.0455	0.0000	1.4853

Levy Comparison to Other School Districts

Projected/Proposed 2023-24 Levy Comparison

(YELLOW – Array Schools; GREEN – Washington County Schools)

GREY – was not able to locate Proposed Levy Information

Proposed 2023-24 Levies as of 9/10/23

School District	General	Bond	Building	Qualified	Total	% Levy Decrease
SPRINGFIELD PLATTEVIEW SCHOOLS	0.4148	0.1244	0.1348	0.0116	0.6856	-12.34%
DOUGLAS CO WEST COMMUNITY SCHS	0.5665	0.0706	0.1301	0.0303	0.7975	-14.96%
BLAIR COMMUNITY SCHOOLS	0.6292	0.0760	0.1400	0.0000	0.8451	-21.57%
ARLINGTON PUBLIC SCHOOLS	0.7565	0.0659	0.0286	0.0401	0.8911	-15.13%
NORRIS SCHOOL DIST 160	0.8007	0.0674	0.0450	0.0171	0.9301	-19.55%
OAKLAND CRAIG PUBLIC SCHOOLS	0.8994	0.0771	0.0300	0.0000	1.0065	-6.38%
SCHUYLER COMMUNITY SCHOOLS	0.9172	0.0793	0.0366	0.0220	1.0550	-5.63%
NEBRASKA CITY PUBLIC SCHOOLS	0.8916	0.1429	0.0604	0.0223	1.1172	-9.92%
FREMONT PUBLIC SCHOOLS	0.9198	0.1935	0.0250	0.0000	1.1383	-6.97%
OMAHA PUBLIC SCHOOLS	0.9864	0.1631	0.0550	0.0125	1.2170	-1.14%
PLATTSMOUTH COMMUNITY SCHOOLS	1.0500	0.1521	0.0000	0.0393	1.2414	3.43%
BENNINGTON PUBLIC SCHOOLS	0.9520	0.3400	0.0480	0.0180	1.3580	-4.74%
TEKAMAH-HERMAN COMMUNITY SCHS					0.0000	
WAVERLY SCHOOL DISTRICT 145					0.0000	
MILLARD PUBLIC SCHOOLS					0.0000	
COLUMBUS PUBLIC SCHOOLS					0.0000	
FORT CALHOUN COMMUNITY SCHS					0.0000	
RALSTON PUBLIC SCHOOLS					0.0000	
ELKHORN PUBLIC SCHOOLS					0.0000	
GRETNA PUBLIC SCHOOLS					0.0000	

2023-2024
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

DRAFT

County-District #: 89-0001 Class #: 111
 Blair Community Schools
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Washington County

This budget is for the Period **SEPTEMBER 1, 2023 through AUGUST 31, 2024**

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	\$ -	\$ 16,559,775.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ 1,999,725.00		\$ 1,999,725.00
Special Building Fund	\$ -	\$ 3,684,861.00	\$ 3,684,861.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 1,999,725.00	\$ 20,244,636.00	\$ 22,244,361.00

Outstanding Bonded Indebtedness as of September 1, 2023
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

\$ 19,060,000.00	Principal
\$ 2,265,292.00	Interest
\$ 21,325,292.00	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties)	\$ 2,632,040,875
---	------------------

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

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2022 through June 30, 2023?

YES NO

If YES, Please submit Interlocal Agreement Report by September 30th.

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2022 through June 30, 2023?

YES 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 2023-2024 school fiscal year?

YES NO

APA Contact Information

Auditor of Public Accounts
 PO Box 98917
 Lincoln, NE 68509
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2023

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

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2023-2024 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	11,711,284.00	21,885,364.00	16,394,177.00	38,279,541.00	4,128,953.00	32,553,902.00	36,682,855.00	1,596,686.00	38,279,541.00
Depreciation	2,645,092.00	3,501,092.00		3,501,092.00			3,501,092.00		3,501,092.00
Employee Benefit	4,437.00	4,441.00		4,441.00			4,441.00	-	4,441.00
Contingency	-	-		-			-		-
Activities	422,958.00	1,093,358.00		1,093,358.00			1,093,358.00	-	1,093,358.00
School Nutrition	1,118,338.00	2,391,476.00		2,391,476.00			2,391,476.00	-	2,391,476.00
Bond	950,912.00	12,985,112.00	1,979,728.00	14,964,840.00			13,979,728.00	985,112.00	14,964,840.00
Special Building	1,787,225.00	1,826,325.00	3,648,012.00	5,474,337.00			5,474,337.00		5,474,337.00
Qualified Capital Purpose Undertaking	3,853.00	3,953.00		3,953.00			3,953.00	-	3,953.00
Cooperative	-	100,000.00		100,000.00			100,000.00	-	100,000.00
Student Fee	214,121.00	374,121.00		374,121.00			374,121.00	-	374,121.00
				-					-
TOTAL ALL FUNDS	18,858,220.00	44,165,242.00	22,021,917.00	66,187,159.00	4,128,953.00	32,553,902.00	63,605,361.00	2,581,798.00	66,187,159.00

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)	16,394,177.00	1,979,728.00	3,648,012.00
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	165,598.00	19,997.00	36,849.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	16,559,775.00	1,999,725.00	3,684,861.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 3,752,253.00	\$ 1,750,000.00

COUNTY TREASURER'S BALANCE, 9-1-2023			
6,192,422.00	950,912.00	567,539.00	3,301.00

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2022-2023 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	11,512,840.00	18,978,210.00	18,542,840.00	37,521,050.00	4,015,936.00	21,793,830.00	25,809,766.00	11,711,284.00
Depreciation	2,751,328.00	3,620,122.00		3,620,122.00			975,030.00	2,645,092.00
Employee Benefit	4,433.00	4,437.00		4,437.00			-	4,437.00
Contingency	-	-		-			-	-
Activities	374,343.00	1,058,333.00		1,058,333.00			635,375.00	422,958.00
School Nutrition	971,691.00	2,157,622.00		2,157,622.00			1,039,284.00	1,118,338.00
Bond	1,042,962.00	1,235,095.00	1,811,120.00	3,046,215.00			2,095,303.00	950,912.00
Special Building	1,406,192.00	1,599,014.00	1,762,199.00	3,361,213.00			1,573,988.00	1,787,225.00
Qualified Capital Purpose Undertaking	63,392.00	63,531.00	2,592.00	66,123.00			62,270.00	3,853.00
Cooperative	-	28,594.00		28,594.00			28,594.00	-
Student Fee	231,915.00	392,007.00		392,007.00			177,886.00	214,121.00
				-				-
TOTAL ALL FUNDS	18,359,096.00	29,136,965.00	22,118,751.00	51,255,716.00	4,015,936.00	21,793,830.00	32,397,496.00	18,858,220.00

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

MOTOR VEHICLE TAXES	
\$	1,764,137.00

DRAFT

2021-2022 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	11,400,131.00	18,612,757.00	17,553,192.00	36,165,949.00	4,019,334.00	20,633,775.00	24,653,109.00	11,512,840.00
Depreciation	2,483,894.00	3,270,712.00		3,270,712.00			519,384.00	2,751,328.00
Employee Benefit	4,431.00	4,433.00		4,433.00			-	4,433.00
Contingency	-	-		-			-	-
Activities	336,549.00	895,440.00		895,440.00			521,097.00	374,343.00
School Lunch	618,170.00	2,423,811.00		2,423,811.00			1,452,120.00	971,691.00
Bond	962,112.00	1,153,953.00	1,869,199.00	3,023,152.00			1,980,190.00	1,042,962.00
Special Building	1,530,887.00	2,123,719.00	1,923,850.00	4,047,569.00			2,641,377.00	1,406,192.00
Qualified Capital Purpose Undertaking	66,940.00	72,551.00	54,791.00	127,342.00			63,950.00	63,392.00
Cooperative	-	48,895.00		48,895.00			48,895.00	-
Student Fee	182,174.00	349,312.00		349,312.00			117,397.00	231,915.00
				-				-
TOTAL ALL FUNDS	\$ 17,585,288.00	28,955,583.00	21,401,032.00	50,356,615.00	4,019,334.00	20,633,775.00	31,997,519.00	18,359,096.00

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

MOTOR VEHICLE TAXES
\$ 1,757,723.00

DRAFT

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME BLAIR COMMUNITY SCHOOLS
ADDRESS PO BOX 288; 1326 PARK ST
CITY & ZIP CODE BLAIR, NE 68008-0288
TELEPHONE 402-426-2610
WEBSITE www.blairschools.org

Table with 3 columns: BOARD CHAIRPERSON, CLERK/TREASURER/SUPERINTENDENT/OTHER, PREPARER. Rows include Name, Title/Firm Name, Telephone, and Email Address for Kari Loseke, Dr. Randall Gilson, and Tom Shearer.

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

- Board Chairperson
Clerk / Treasurer / Superintendent / Other
Preparer (checked)

DRAFT

Blair Community Schools

2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) \$ 22,610,734.00
(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
147,338,862.00 / 2,070,129,356.00 = 7.12 % (3)
2023 Real Growth Value per Assessor Prior Year Total Real Property Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 9.12 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 2,062,098.94

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 24,672,832.94
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL Non-Bond Property Tax Request (7) \$ 20,244,636.00
(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

DRAFT

County-District #

89-0001

Blair Community Schools

Line No.		2023-2024 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	\$ 389,695.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 389,695.00

DRAFT

Blair Community Schools
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	16,559,775.00	1,999,725.00	3,684,861.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	1,999,725.00		-
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)	-	1,999,725.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	16,559,775.00	-	3,684,861.00	-
14	Assessed Valuation	2,632,040,875	2,632,040,875	2,632,040,875	2,632,040,875
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.629161	0.000000	0.140000	0.000000
16	Total Levy for Compliance	0.769161			

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 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	\$ 16,559,775.00	\$ 2,632,040,875	0.629161
Special Building Fund	\$ 3,684,861.00	\$ 2,632,040,875	0.140000
Bond Fund	\$ 1,999,725.00	\$ 2,632,040,875	0.075976
Bond Fund	\$ -	\$ 2,632,040,875	0.000000
Bond Fund	\$ -	\$ 2,632,040,875	0.000000
QCPUF Fund	\$ -	\$ 2,632,040,875	0.000000
QCPUF Fund	\$ -	\$ 2,632,040,875	0.000000
	\$ -	\$ 2,632,040,875	0.000000
	\$ -	\$ 2,632,040,875	0.000000
	\$ -	\$ 2,632,040,875	0.000000
	\$ -	\$ 2,632,040,875	0.000000
Total	\$ 22,244,361.00		\$ 0.845137

Must agree to Cover

DRAFT

Superintendent Pay Transparency Notice—Proposed Contract - Dr. Randall Gilson

Notice is hereby given that Blair Community Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on June 12, 2023 at 7:00 pm at the Blair Public Library, 2233 Civic Drive in Blair, Nebraska.

After the 2023/24 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 2023/24 year and future years are listed below:

	2023/24 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 185,400.00	\$ 185,400.00	\$ 370,800.00
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>	\$ 603.00	\$ 603.00	\$ 1,206.00
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
• <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>	\$ 30,202.00	\$ 30,202.00	\$ 60,404.00
• <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>	\$ 2,800.00	\$ 2,800.00	\$ 5,600.00
• <i>Cell Phone/Internet reimbursement</i>	\$ 960.00	\$ 960.00	\$ 1,920.00
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00
• <i>Mileage Allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 228,565.00	\$ 228,565.00	\$ 457,130.00

**CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2023**

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

TAXABLE VALUE LOCATED IN THE COUNTY OF WASHINGTON

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
BLAIR SCHOOL 1	3	89-0001		2,632,040,875	147,338,862	2,070,129,356	7.12

* 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 ROBIN ANDREASEN, WASHINGTON 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)

8/11/23

(date)

CC: County Clerk, WASHINGTON County

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

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

Notice of Special Hearing To Set Final Tax Request

Blair Community Schools (89-0001) in Washington 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 11th day of, September 2023 at 7:00 o'clock P.M. immediately following the Budget Hearing, at School District Central Office (formerly North School), 1326 Park St, Blair, NE 68008 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022-2023	2023-2024	Change
Property Valuations	2,283,912,458	2,632,040,875	15%

2022-2023 Budget Information

2023-2024 Budget Information

Fund	2022-2023 Operating Budget	2022-2023 Property Tax Request	2022 Tax Rate	Property Tax Rate (2022-2023 Request Divided By 2023 Valuation)	2023-2024 Operating Budget	2023-2024 Proposed Property Tax Request	Proposed 2023 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	36,082,935.00	20,669,407.00	0.905000	0.785300	36,682,855.00	16,559,775.00	0.629161	-30%	2%
Bond Fund(s) K - 12	1,981,504.00	2,000,509.00	0.087591	0.076006	13,979,728.00	1,999,725.00	0.075976	-13%	606%
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	3,749,593.00	1,941,327.00	0.085000	0.073757	5,474,337.00	3,684,861.00	0.140000	65%	46%
Qualified Capital Purpose Undertaking Fund K - 12	1,566,172.00	-	0.000000	0.000000	3,953.00	-	0.000000	#DIV/0!	-100%
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	43,380,204.00	24,611,243.00	1.077591	0.935063	56,140,873.00	22,244,361.00	0.845137	-22%	29%

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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

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

NOW, THEREFORE, the Governing Body of Blair Community Schools resolves that:

1. The 2023-2024 property tax request be set at:

General Fund:	\$ 16,559,775.00
Bond Fund:	\$ 1,999,725.00
Special Building Fund:	\$ 3,684,861.00
Qualified Capital Purpose	\$ -
Undertaking Fund:	

2. The total assessed value of property differs from last year’s total assessed value by 15.24 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 0.935063 per \$100 of assessed value.
4. Blair Community Schools proposes to adopt a property tax request that will cause its tax rate to be 0.845137 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Blair Community Schools will increase (or decrease) last year’s budget by 29.42 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

Motion by _____, seconded by _____ to adopt Resolution.

Roll Call Vote as Follows:

Deb Parks	YES	NO
Steve Callaghan	YES	NO
Denise Cada	YES	NO
Ginger Fredericksen	YES	NO
Kari Loseke	YES	NO
Brandi Petersen	YES	NO
Courtney Tabor	YES	NO
Tim Welch	YES	NO

Dated this _____ day of September, 2023