

Board of Education Special Meeting

Monday, August 25, 2025 5:00 PM

Blair Central 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 and at a location accessible to members of the public.

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. Comments From The Public

This is the portion of the meeting when members of the public may address the board about matters of public concern.

INSTRUCTIONS FOR MEMBERS OF THE PUBLIC WHO WISH TO SPEAK:

1. Getting started: When you have been recognized, please stand and state your name.
2. Time Limit: The board has the discretion to limit the amount of time set aside for public participation and unless stated otherwise, will employ a time limit of 5 minutes or less.
3. Personnel or Student Topic: If you are planning to speak about a personnel or student matter involving an individual, please understand that our policies require you to follow the district's complaint procedure before addressing the board. Board members will generally not respond to any questions or comments you make about individual staff members or students. Please remember that slanderous comments will not be tolerated.

4. General Rules: This is a public meeting for the conduct of business. Comments from within the audience while others are speaking will not be tolerated. Offensive language, personal attacks, and hostile conduct will not be tolerated.
5. No action by the Board: The Board will not act on any matter unless it is on the published agenda.

5. Items for Discussion

- 5.1. 2024-25 End of the Year Claims

- 5.2. Activity Fund Transfer

The District already transferred the budgeted \$80,000 from General Fund to Activity Fund. Mr. Shearer to share if he has a recommendation to transfer an additional amount to cover deficit balances prior to the August 31, 2025 end of the fiscal year.

- 5.3. Savings Depreciation Fund Transfer

The district budgeted \$1,000,000 to be transferred into its Savings Depreciation Fund for 2024-25. Mr. Shearer recommends transferring that amount plus an additional \$40,000 to start a new line item in Savings Depreciation for Staff Computers. Mr. Scott Macholan had budgeted that amount, but did not need to spend it in 2024-25. Going forward, Mr. Scott Macholan would like to consider leasing all staff machines, replacing them at the same time - similar to the recent lease for student iPads. Mr. Shearer would use Savings Depreciation to finance any possible future lease.

- 5.4. Discussion of Financial Board Audit

Discussion of conducting a Financial Board Audit.

6. Possible Motion to proceed forward with a Board Audit of all schools' finances to be completed over the next few months. The Finance Committee will work with Dr. Gilson to review and update existing Board Financial Policies. During this period, spending will be limited to essential operations only.

- 5.5. 2025-26 Budget: Resolution to Exceed Default Property Tax Authority by increasing the District's Revenue Growth by up to an Additional 6%

The district only received a \$435,902 increase in its certified tax request authority over last year's non-bond tax request to share with both the General Fund and Building Fund. In the previous year, the district lost \$402,433 in property tax request authority; as a result, it decreased its overall tax request. That is only a net increase of \$33,469 in property taxes that can be used to finance between the General Fund and Building Fund with property tax over two years.

If 70% of the Board approves a resolution to access up to 6% additional revenue growth, that would provide up to an additional \$1,742,701 of funding to support for the General Fund or Building Fund.

5.6. 2025-26 Preliminary School District Budget

Mr. Shearer presented budget information to Board Members at Budget Workshops held on August 20, 2024, and August 21, 2024. At those workshops, Mr. Shearer and Dr. Gilson gathered Board Member feedback and will present a proposed School District Budget and Tax Request draft they recommend being shared for Public Hearing(s). The Board is only to approve tonight a proposed budget that will be advertised via public notice for its public hearing(s) to be held at 7pm on September 08, 2025, prior to the start of the Regular Board Meeting. The Board will not approve the adoption of its Budget and Tax Resolution until sometime after the budget and tax public hearings request.

5.6.1. Option A Budget - No Additional Revenue Growth that would exceed Certified Property Tax Authority

5.6.2. Option B Budget - With 6% Additional Revenue Growth exceeding Certified Property Tax Authority (contingent on Board Resolution)

5.7. Possible September Special Board Meeting to include the 2025-26 Budget and Tax Request Resolution Adoption

Should the Board adopt the resolution to exceed property tax authority by up to 6% additional revenue growth AND approve public notices for public hearings for the District's proposed 2025-26 budget that has an increase in total non-bond related tax request exceeding \$619,076.73 over last year's tax request, a special board meeting will need to be scheduled some time after the joint public hearing to be held at the Blair Public Library on September 18, 2025 at 6pm, but before September 30, 2025, the 2025-26 budget submission deadline.

However, should the resolution to exceed property tax authority fail OR the non-bond tax request increase over last year stay at or below \$619,076.73, it would not be necessary to schedule a special board meeting to adopt both the budget and tax resolution..

6. Adjournment

THE NEBRASKA OPEN MEETINGS ACT
NEB. REV. STAT. §§ 84-1407 through 84-1414

A. BASIC PROVISION. The basic statement of our state policy on public meetings is found at Neb. Rev. Stat. § 84-1408. That statute provides, “[i]t 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 the State of Nebraska, federal statutes, and the Open Meetings Act.”

1. **History.** Section 84-1408 was passed as a part of LB 325 in 1975. That bill repealed previously existing public meetings provisions and substituted new provisions which were intended to preserve the features of the previous law and strengthen and expand their authority. Government Committee Statement on LB 325, 84th Nebraska Legislature, First Session (1975). LB 325 was passed to ensure that all meetings of public bodies would be open to the public, except when protection of the public interest clearly called for a closed session concerning specific matters. *Id.* 2004 Neb. Laws LB 821, § 34 formally established the name of §§ 84-1407 through 84-1414 as the “Open Meetings Act.”

2. **Purpose.** The Nebraska open meetings laws are a statutory commitment to openness in government. *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002); *Steenblock v. Elkhorn Township Board*, 245 Neb. 722, 515 N.W.2d 128 (1994); *Grein v. Board of Education of the School District of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984). Their purpose is to ensure that public policy is formulated at open meetings of the bodies to which the law is applicable. *Dossett v. First State Bank, Loomis, NE*, 261 Neb. 959, 627 N.W.2d 131 (2001); *Marks v. Judicial Nominating Commission for Judge of the County Court of the 20th Judicial District*, 236 Neb. 429, 461 N.W.2d 551 (1990); *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979). In Nebraska, the formation of public policy is public business, which may not be conducted in secret. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010); *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993).

3. **Construction.** The open meetings laws should be broadly interpreted and liberally construed to obtain their objective of openness in favor of the public. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010); *State ex rel. Upper Republican Natural Resources District v. District Judges of the District Court for Chase County*, 273 Neb. 148, 728 N.W.2d 275 (2007); *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007); *Alderman v. County of Antelope*, 11 Neb. App. 412, 653 N.W.2d 1 (Neb. Ct. App. 2002); *Rauert v. School District I-R of Hall County*, 251 Neb. 135, 555 N.W.2d 763 (1996); *Grein, supra*. The beneficiaries of the openness sought by the Open Meetings Act include citizens, members of the general public, and reporters or other representatives of the news media. *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007).

4. **Exceptions.** Section 84-1408 requires open meetings except “as otherwise provided by the Constitution of the State of Nebraska, federal statutes, and the Open Meetings Act.” The Attorney General has concluded that the Nebraska Legislature is not covered under the open meetings statutes because the Nebraska Constitution separately provides for public access to that body. Op. Att’y Gen. No. 120 (July 25, 1985).

5. **Subsequent Legislative Limitations.** The Legislature holds the power to decide the scope of citizen access to governmental meetings. As a result, the Legislature has the right to limit access to public meetings and the effect of the Open Meetings Act through later statutory provisions which provide that certain information in the possession of government should remain confidential without exception or limitation. *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002).

B. PUBLIC BODIES COVERED UNDER THE ACT. Under § 84-1409(1), public bodies covered by the Open Meetings Act include: (1) governing bodies of all political subdivisions of the State; (2) governing bodies of all agencies of the executive department of state government created by law; (3) all independent boards, commissions, bureaus, committees, councils, subunits, or any other bodies created pursuant to law; (4) all study or advisory committees of the executive department of the state whether of continuing or limited existence; (5) advisory committees of the governing bodies of political subdivisions, of the governing bodies of agencies of the executive branch of state

government, or of independent boards, commissions, etc.; and (6) “instrumentalities exercising essentially public functions.”

1. **History.** The initial portion of § 84-1409(1) defining public bodies was originally part of LB 325 passed in 1975. It has been amended several times to add additional entities to the list of bodies covered, and the Certificate of Need Review Committee was removed in 1997. See 1997 Neb. Laws LB 798; 1989 Neb. Laws LB 429 and LB 311; 1983 Neb. Laws LB 43. The language concerning “instrumentalities exercising essentially public functions” was added in 1989 to reach entities such as the Nebraska Investment Finance Authority. Floor Debate on LB 311, 91st Nebraska Legislature, First Session, May 9, 1989, at 6039, 6040.

2. **Cases and Opinions.** A number of cases and opinions of the Attorney General deal with various aspects of the definitions of public body found in § 84-1409(1).

a. “Political subdivision” is not defined within the public meetings statutes. However, the Attorney General has indicated that generally the term denotes any subdivision of a state which has as its purpose carrying out functions of the state which are inherent necessities of government and which have always been regarded as such by the public. 1979-80 Rep. Att’y Gen. 140 (Opinion No. 98, dated April 25, 1979). Presumably, this term includes cities, counties, villages, etc., and their governing boards are covered by the open meetings statutes.

b. In *Nixon v. Madison County Agricultural Society*, 217 Neb. 37, 348 N.W.2d 119 (1984), the Court held that a county agricultural society, organized under the Nebraska statutes, was subject to the provisions of the open meetings law. The Court noted that, although the society at issue resembled a private corporation in some respects, the fact that it had the right to receive support from the public revenue gave it a public character. The agricultural society apparently was an “independent board . . . created by constitution, statute, or otherwise pursuant to law.” Based upon the *Nixon* case, the Attorney General concluded that county extension services which have the right to receive support from public revenues are subject to the open meetings law. Op. Att’y Gen. No. 219 (July 24, 1984). Also based upon the *Nixon* case, the Attorney General has indicated that county agricultural societies are subject to the

open meetings statutes. Op. Att’y Gen. No. 91007 (January 28, 1991). In addition, Neb. Rev. Stat. § 2-238 requires that result.

c. In *Marks v. Judicial Nominating Commission for Judge of the County Court of the 20th Judicial District*, 236 Neb. 429, 461 N.W.2d 551 (1990), the Court held that the open meetings statutes do not apply to the activities of a judicial nominating commission which is meeting to select nominees for judicial vacancies. Such a nomination procedure does not involve the formulation of public policy subject to the Act.

d. The Nebraska Court of Appeals, in *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993), held that the open meetings statutes apply to the governing bodies of all agencies of the executive branch of government, including the Nebraska Environmental Control Council.

e. In *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007), the Nebraska Court of Appeals concluded that the electors of a Nebraska township, when assembled at the township’s annual meeting, constitute a governing body of the township which is subject to the Open Meetings Act and its provisions concerning notice and preparation of an agenda.

f. The Nebraska Court of Appeals indicated in *Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009), that a county board of equalization is a public body as defined in § 84-1409. The court also held in that case that when two boards are made up of the same members, the duties and functions of the two boards, rather than their membership, determine if they are the same or separate and distinct bodies.

g. Committees of faculty, administration and students created by the Board of Regents of the University of Nebraska to advise the Chancellor of the University in his administrative/management function with respect to budget cuts were part of the management structure of the University and not public bodies subject to the open meetings statutes. Op. Att’y Gen. No. 92020 (February 12, 1992).

h. In Op. Att’y Gen. No. 11 (January 20, 1983), the Attorney General indicated that the Environmental Control Council is a public body subject to the open

meetings law. On the other hand, the Department of Environmental Control is not. Section 84-1409 applies to governing bodies of state agencies, not the agencies themselves.

i. An employee grievance appeal hearing conducted by a hearing officer is not a meeting of a public body since the word “body” is commonly understood to refer to a group or number of persons, and thus does not include an individual conducting a hearing. Op. Att’y Gen. No. 210 (May 16, 1984).

j. In 1989, the Attorney General indicated that the Central Low-Level Radioactive Waste Compact Commission was not subject to the Nebraska open meetings law because it was a multi-state body which was not created by constitution or statute and which was not a governing body of a Nebraska state agency. Op. Att’y Gen. No. 89008 (February 14, 1989). However, Neb. Rev. Stat. § 71-3521 (the Waste Compact agreement itself) provided that meetings of the Compact Commission must be open to the public with reasonable advance publicized notice, and that the Compact Commission must adopt by-laws consistent in scope and principle with the open meetings law of the host state. Section 71-3521 was repealed by 1999 Neb. Laws LB 530, § 2, and Nebraska withdrew from the Central Low-Level Radioactive Waste Compact.

k. A county welfare board is subject to the open meetings law as an independent board created by statute. 1979-80 Rep. Att’y Gen. 351 (Opinion No. 244, dated March 4, 1980).

l. In Op. Att’y Gen. No. 95014 (February 22, 1995), the Attorney General indicated that the Mayor’s Citizen Review Board, appointed by the Mayor of Omaha to advise the Mayor with respect to alleged misconduct of police officers, was not subject to the open meetings statutes because it did not fall under the definition found in § 84-1409(1), and because the board was essentially an administrative body which was part of the management structure of the City.

m. In Op. Att’y Gen. No. 93065 (July 27, 1993), the Attorney General concluded that parole reviews under Neb. Rev. Stat. § 83-1,111 may be closed, and are not subject to open meetings requirements.

n. The Excellence in Education Council created to make recommendations to the Governor regarding selection of projects for Education Innovation grants is a public body which is subject to the open meetings statutes, and its decisions concerning specific recommendations must be done in open session. Op. Att’y Gen. No. 94092 (November 22, 1994).

o. The Quality Jobs Board created under the Quality Jobs Act, Neb. Rev. Stat. §§ 77-4901 through 77-4935 is a public body subject to the Open Meetings Act. Op. Att’y Gen. No. 96071 (October 28, 1996).

p. A County Hospital Authority formed under the Hospital Authorities Act, Neb. Rev. Stat. §§ 23-3579 through 23-35,120 is a public body which is subject to the Open Meetings Act. Op. Att’y Gen. No. 97012 (February 14, 1997).

q. The Nebraska State Board of Agriculture (the State Fair Board) is not a public body which is subject to the Open Meetings Act, primarily because it has no statutory right to public revenue and also because of case law which indicates that it is a private corporation. Op. Att’y Gen. No. 01038 (November 27, 2001).

r. A county clerk, county attorney and county treasurer acting as a group under § 32-567(3) to make an appointment to fill a vacancy on a county board constitute a public body which is subject to the Open Meetings Act. Op. Att’y Gen. No. 97050 (September 18, 1997).

s. The Attorney General has indicated informally that the Nebraska Board of Pardons and the Board of Inquiry and Review created under Neb. Rev. Stat. §§ 80-317 through 80-319 to receive and act upon applications submitted for membership in Nebraska Veterans Homes are subject to the state’s open meetings statutes.

t. In Op. Att’y Gen. No. 15016 (October 29, 2015), the Attorney General concluded that the Metropolitan Entertainment & Convention Authority (MECA) constituted a hybrid public/private entity subject to the Open Meetings Act. The Attorney General based his conclusion on the fact that MECA was a creation of city ordinance and was responsible for managing and controlling the City of Omaha’s public events facilities.

3. **Other Statutes.** Neb. Rev. Stat. § 2-238 requires county agricultural societies and county fair boards to comply with the open meetings statutes. Previously, under Neb. Rev. Stat. § 85-1502 all coordination activities conducted by the association of community college area boards were subject to the open meetings statutes. This provision was repealed in 2013 Neb. Laws LB 211, § 3.

4. **Exceptions.** Section § 84-1409(1)(b) exempts two types of entities and the Judicial Resources Commission from the provisions of the Open Meetings Act:

a. **Subcommittees.** Subcommittees of the various bodies described earlier in § 84-1409 are not public bodies under the Open Meetings Act unless a quorum of the public body attends a subcommittee meeting, or unless those subcommittees are holding hearings, making policy or taking formal action on behalf of the parent body. For example, in *Meyer v. Board of Regents of the University of Nebraska*, 1 Neb. App. 893, 510 N.W.2d 450 (Neb. Ct. App. 1993), the court indicated that meetings of an executive subcommittee of the University of Nebraska Board of Regents with the University President to discuss his tenure were not subject to the open meetings laws because of that portion of the statute. Section 84-1409(1) was also amended by 2011 Neb. Laws LB 366 to specifically provide that all meetings of subcommittees of the Nebraska Environmental Trust Board established to rate grant applications under Neb. Rev. Stat. § 81-15,175 are subject to the Open Meetings Act.

- i. In *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 880-881, 725 N.W.2d 792, 805-806 (2007), the court indicated that while “subcommittee” is not defined in the Open Meetings Act, a subcommittee is generally a “group within a committee to which the committee may refer business.” In addition, “making policy,” which subjects a subcommittee to the Open Meetings Act under § 84-1409, apparently includes “receiving background information about a policy issue to be decided.” *Id.* In contrast, “nonquorum gatherings” of members of a public body “intended to obtain information or voice opinions” do not seem to involve violations of the Act. *Id.* See also *Koch v. Lower Loup Natural Resources District*, 27 Neb. App. 301, 931 N.W.2d 160 (Neb. Ct. App. 2019) (Notwithstanding statements from staff and/or committee members that committee meetings were open to the public, the Nebraska Court of Appeals found that the committee was a

subcommittee of the NRD board and, therefore, not subject to the Open Meetings Act.).

ii. The language applying the open meetings statutes to certain subcommittee meetings when there is a quorum of the public body present was added to § 84-1409(1) as a result of LB 1019 passed by the Legislature during the 1992 regular session.

b. **Entities Conducting Judicial Proceedings.** Entities conducting judicial proceedings are not public bodies under the Open Meetings Act unless the court or other judicial body is exercising rulemaking authority, deliberating, or deciding upon the issuance of administrative orders. LB 325, the original open meetings statute of 1975, was directed strictly at policy making bodies which were legislative or quasi-legislative. Floor Debate on LB 325, 84th Nebraska Legislature, First Session, May 14, 1975, at 4618.

- i. In *McQuinn v. Douglas County School District No. 66*, 259 Neb. 720, 612 N.W.2d 198 (2000), the Nebraska Supreme Court held that a hearing before a school board on the question of the nonrenewal of a probationary certificated teacher's contract where the matters before the board pertained solely to disputed adjudicative facts involved a judicial function, and on that basis, the hearing was not subject to the open meetings statutes. In that context, a school board exercises a judicial function if it decides a dispute of adjudicative fact or if a statute requires it to act in a judicial manner. Adjudicative facts are those ascertained from proof adduced at an evidentiary hearing which relate to a specific party. The *McQuinn* case is discussed further in *Bligh v. Douglas County School District No. 0017*, 2008 WL 2231063, 2008 Neb. App. LEXIS 106 (Neb. Ct. App. 2008) (Not approved for publication).

ii. The Attorney General has determined that hearings before various agencies are judicial and not subject to the open meetings law: 1975-76 Rep. Att'y Gen. 127 (Opinion No. 105, dated July 14, 1975) (hearing before a County Board of Mental Health); Op. Att'y Gen. No. 184 (January 31, 1984) (hearing before the Nebraska Equal Opportunity Commission); Op. Att'y Gen. No. 210 (May 16, 1984) (hearing before a hearing officer appointed by the State Personnel Board); Op. Att'y Gen. No. 02016 (May 21, 2002) (contested case hearing

before the Power Review Board on application of electricity suppliers for construction or acquisition of generation facilities); Op. Att’y Gen. No. 05014 (October 19, 2005) (appeal hearing regarding the Nebraska Veterans’ Aid Fund before the Nebraska Veterans’ Advisory Commission). But, the Attorney General has concluded that a hearing before the Certificate of Need Review Committee is covered by the open meetings statutes. Op. Att’y Gen. No. 87019 (February 13, 1987).

iii. Parole hearings conducted by the Board of Parole are judicial in nature and not subject to the open meetings statutes. However, other statutes specifically pertaining to operation of the Board of Parole require that such parole hearings be conducted with elements of notice and in a manner open to the public. Op. Att’y Gen. No. 93065 (July 27, 1993).

iv. When the State Board of Education holds hearings in contested cases under the state Administrative Procedure Act, such hearings are not subject to the Open Meetings Act. The Board is not required to give notice of such hearings to the public under those statutes, and it may conduct its deliberations and decision-making process for such hearings by a telephone conference call. Op. Att’y Gen. No. 99046 (November 15, 1999).

c. **Judicial Resources Commission**. During the 2022 legislative session, language was added to § 84-1409(1)(b) excluding “the Judicial Resources Commission or subcommittees or subgroups of the commission” from the list of public bodies subject to the Act. See 2022 Neb. Laws LB 922, § 12.

C. MEETING DEFINED. Under § 84-1409(2), meetings, for purposes of the open meetings statutes, are defined as "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." Section 84-1410(5) also provides that the open meetings statutes shall 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."

1. The legislative history of LB 325, from 1975, indicates that meetings of a public body do not include social meetings or meetings which were not called

by the body. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 2-3.

2. However, § 84-1409 was amended by LB 43 in 1983 to include "formal or informal" meetings. The legislative history of that bill indicates that a meeting between a state senator and the members of a local school board to discuss legislation would constitute an "informal called meeting." Government, Military and Veterans' Affairs Committee Hearing on LB 43, 88th Nebraska Legislature, First Session (1983) at 5-8.

3. The provision of § 84-1410(5) pertaining to "chance" meetings, etc., was added by LB 43 in 1983.

4. The legislative history of LB 43 from 1983 indicates that a "meeting" does not occur absent a quorum. Government Military and Veterans' Affairs Committee Hearing on LB 43, 88th Nebraska Legislature, First Session (1983) at 19. In addition, the Attorney General has concluded that the presence of a majority of the members of a public body is necessary for a meeting to occur. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975). In *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993), the Nebraska Court of Appeals indicated that "private quorum conferences" are an evasion of the law. The Nebraska Supreme Court also indicated that subgroups of the Omaha City Council constituting less than a quorum of that body were not public bodies on that ground. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

5. Even when a quorum of public body is present in one location, there is no meeting under the Open Meetings Act if there is no interaction or discussion among members of the body regarding policymaking for the public body. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010). The secret formation of public policy forbidden by the Open Meetings Act is the formation of public policy as a group. *Id.* As a result, there is no meeting of a public body based upon the unspoken thoughts of its members who happen to be sitting in the same room. *Id.* The Open Meetings Act is not so broad and sweeping as to require public access to any gathering of any sort that is attended by a quorum of a public body. *Id.* See also *Salem Grain Company, Inc. v. City of Falls City*, 362 Neb. 548, 924 N.W.2d 678 (2019), in which the Nebraska Supreme Court found that a dinner attended by members of the Falls City Community Redevelopment Authority and emails exchanged

between authority members did not constitute a “meeting” as defined in § 84-1409(2) of the Act.

6. In *Johnson v. Nebraska Environmental Control Council*, 2 Neb. App. 263, 509 N.W.2d 21 (Neb. Ct. App. 1993), the Court of Appeals held that informational sessions where the Council heard reports from staff of the Department of Environmental Control were briefings which were subject to the requirements of the open meetings statutes. The Court stated that listening and exposing itself to facts, arguments and statements constitutes a crucial part of a governmental body’s decision making. As a result, receiving information triggers the requirements of the statutes, and the open meetings law applies to meetings at which briefing or the formation of tentative policy takes place, as well as to meetings where action is contemplated or taken.

7. *Rauert v. School District I-R of Hall County*, 251 Neb. 135, 555 N.W.2d 763 (1996), involved allegations by the plaintiff that a quorum of the defendant school board met in the office of the superintendent of schools on a regular basis for “clandestine” meetings before the beginning of most scheduled board meetings where business was discussed and decided and checks were signed to pay claims which had not been approved in public session. The board then allegedly moved and voted on business at its public meeting with little or no discussion in order to deprive the public of the right to be fully informed. The Supreme Court held that the District Court properly failed to find a violation of the Open Meetings Act with respect to those allegations in the absence of any evidence as to the specific dates and details of the alleged “clandestine” meetings.

8. In *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010), the Nebraska Supreme Court considered the propriety of a situation where two separate groups of a city council, neither of which constituted a quorum of that body, toured an ethanol facility for informational purposes. The court ultimately concluded that there was no meeting of the city council as a result of the tours—there was no quorum of the council present, the small groups were merely acquiring information, and there was no evidence that the council was, through the tour, attempting to reach a consensus and form public policy in secret.

9. In *Schauer*, the court also noted that the Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until

the moment the public is invited to comment on a proposed policy. Moreover, the public would be ill served by restricting policymakers from reflecting on and preparing to consider proposals, or from privately suggesting alternatives. As a result, the court indicated that the Legislature, by excluding nonquorum subgroups from the definition of a public body, balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010) (citing *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007)); *Koch v. Lower Loup Natural Resources District*, 27 Neb. App. 301, 931 N.W.2d 160 (Neb. Ct. App. 2019).

10. The Attorney General has indicated that an "emergency meeting" may be conducted by electronic and telecommunications equipment including radio and telephone conferences. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975). On the other hand, the open meetings statutes do not generally authorize the use of telephone conference calls for non-emergency meetings of a public body, and absent members of a public body may not be counted to achieve a quorum through the use of a conference call. Op. Att'y Gen. No. 92019 (February 11, 1992). [Section 84-1411 has been amended a number of times to allow specified public bodies including the governing body of an entity formed under the Interlocal Cooperation Act, the Joint Public Agency Act or the Municipal Cooperative Financing Act, the board of an educational service unit, the governing body of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act, a community college board of governors, the governing body of public power district, the governing body of a public power and irrigation district, or the Educational Service Unit Coordinating Council to meet by telephone conference call in certain circumstances. See 1999 Neb. Laws LB 461; 2000 Neb. Laws LB 968; 2007 Neb. Laws LB 199; 2009 Neb. Laws LB 36, 2012 Neb. Laws LB 735, 2013 Neb. Laws LB 510 and Section D.2. below.]

11. An "informational and educational" meeting of a public body governing a political subdivision where members generally discuss matters pertaining to their subdivision, hear reports from various department heads of the subdivision as to their duties and learn the workings of the subdivision is a meeting of the public body for "briefing" purposes which is subject to the open meetings statutes. Op. Att'y Gen. No. 92043 (March 17, 1992). In

addition, the Attorney General has also indicated informally that a meeting of a public body “for the purpose of receiving training or doing planning (such as a retreat)” should probably be treated as subject to the Open Meetings Act.

12. In Op. Att’y Gen. No. 94035 (May 11, 1994), the Attorney General indicated that discussions and deliberations by the State Board of Education in connection with the selection of a Commissioner of Education were subject to the requirements of the open meetings statutes. In addition, that opinion indicated that interviews with individual candidates for the Commissioner position were also subject to the requirements of the open meetings statutes, if a quorum of the Board was present for those interviews. However, in the latter interview situation, a brief closed session (as discussed below) might be warranted for a candid discussion by the Board and the candidate which might potentially elicit responses injurious to the reputation of an individual.

13. A workshop held by the Board of Regents of the University of Nebraska with a professional facilitator to discuss communication practices and the roles of the Board and the University President was not subject to the Open Meetings Act on the basis of § 84-1410(5) which exempts chance meetings or attendance at or travel to conventions or workshops. The University also asserted that there would be no briefing, discussion of public business, formation of tentative policy, vote, or taking of other action at the workshop. Op. Att’y Gen. No. 04027 (October 20, 2004).

D. PUBLIC MEETINGS; NOTICE AND AGENDA REQUIRED. Section 84-1411(1)(a) and (2)(a) require that (1) each public body must give **reasonable advance publicized notice** of the time and place of each meeting; (2) the notice must be transmitted to all members of the body and to the public; and (3) the notice must contain an agenda of subjects known at the time of the publicized notice, or a statement that such an agenda, which must be kept continually current, is readily available for inspection at the principal office of the public body during normal business hours.

1. **Notice.** 2024 Neb. Laws LB 287, § 74 amended § 84-1411 to authorize public bodies to publish notice on newspaper websites and “a statewide website established and maintained as a repository for such notices by a majority of Nebraska newspapers” (i.e., nepublicnotices.com) to satisfy publication requirements in instances when publication in a

newspaper is not feasible. These provisions became operative on April 17, 2024.

a. Until January 1, 2025:

- i. Governing bodies of political subdivisions and their advisory committees must publish notice in a newspaper of general circulation within the public body's jurisdiction and, if available, on the newspaper's website. Neb. Rev. Stat. § 84-1411(1)(b)(i).
- ii. Governing bodies of cities of the second class or villages and their advisory committees or governing bodies of rural or suburban fire protection districts must either publish notice in a newspaper of general circulation within the public body's jurisdiction and, if available, on the newspaper's website, or post written notice in three conspicuous public places in the city, village or district. The posting locations must remain the same for each meeting. Neb. Rev. Stat. § 84-1411(1)(b)(ii)(A)-(B).
- iii. For all other public bodies, notice shall be given by a method designated by the public body. Neb. Rev. Stat. § 84-1411(1)(b)(iii).
- iv. In case of the newspaper's refusal, neglect, or inability to timely publish the notice, the public body shall (1) post the notice on its website, if available, and (2) post the notice in a conspicuous public place within the body's jurisdiction. The public body shall keep a written record of such posting, which shall be evidence that posting occurred and fulfilled the publication requirement. Neb. Rev. Stat. § 84-1411(1)(b)(iv).
- v. Governing bodies of political subdivisions and their advisory committees may also provide notice of their meetings by any other

appropriate method designated by the public body. Section 84-1411(1)(c). Section 84-1411(1)(d) requires each public body to record the method(s) and date(s) of such notice in its minutes.

b. Beginning January 1, 2025:

- i. Governing bodies of political subdivisions and their advisory committees must give notice by (1) publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on nepublicnotices.com. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(i)(A).

OR

Give notice by (1) posting on the newspaper's website, if available, and (2) posting on nepublicnotices.com if no edition of a newspaper will be finalized for printing prior to the time and date of the meeting. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(i)(B).

- ii. Governing bodies of cities of the second class and villages, and their advisory committees, or governing bodies of rural or suburban fire protection districts must give notice by (1) publication in a newspaper of general circulation within the public body's jurisdiction that is finalized for printing prior to the time and date of the meeting, (2) posting on the newspaper's website, if available, and (3) posting on nepublicnotices.com. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(ii)(A).

OR

Give notice by (1) posting on the newspaper's website, if available, and (2) posting on nepublicnotices.com if no edition of the newspaper will be finalized for printing prior to the time and date of the meeting. The newspaper shall place the notice in the newspaper and on the websites. Neb. Rev. Stat. § 84-1411(2)(b)(ii)(B).

OR

Give notice by posting written notice in three conspicuous places in the city, village or district. Notice must be posted in the same three places for each meeting. Neb. Rev. Stat. § 84-1411(2)(b)(ii)(C).

- iii. For all other public bodies, notice shall be given by a method designated by the public body. Neb. Rev. Stat. § 84-1411(2)(b)(iii).

 - iv. In case of the newspaper's refusal, neglect, or inability to publish the notice, the public body shall (a) post the notice on its website, if available, (2) submit a post on nepublicnotices.com, and (3) post the notice in a conspicuous public place within the public body's jurisdiction. The public body shall keep a written record of such posting, which shall be evidence that posting occurred and fulfilled the publication requirement. Neb. Rev. Stat. § 84-1411(2)(b)(iv).
2. **Agenda.** Under § 84-1411(1)(e), an agenda maintained at the office of a public body for public inspection must be kept continually current and may not be altered later than 24 hours before the scheduled commencement of the public meeting (or 48 hours before commencement of a meeting of a city council or village board if that meeting is noticed outside the corporate limits of the municipality). A public body may modify an agenda to include items of an emergency nature only at such public meeting.

a. New language was added to § 84-1413 in 2021 requiring the governing body of a natural resources district, the city council of a metropolitan class, primary

class, or first class city, the county board of a county with a population greater than twenty-five thousand inhabitants, and school boards to make available on their websites the agenda [and minutes] of any meeting of the governing body. The agenda must be placed on the website at least twenty-four hours before the meeting. The public body shall make the agenda available on the website for at least six months. This requirement became effective July 31, 2022. 2021 Neb. Laws LB 83, § 14.

3. **Specificity of the Agenda.** LB 898 from 2006 added language to § 84-1411(1) which states that agenda items shall be “sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting.” That statutory change arose out of a sense that lack of specificity in meeting agendas was a major issue of concern around the state. Government, Military and Veterans Affairs Committee Hearing on LB 898, 99th Nebraska Legislature, Second Session (2006) at 19. The intent of the change was to require public bodies to include sufficient detail in their agendas regarding issues to be discussed or acted upon so as to provide information and notice to the public. Floor Debate on LB 898, 99th Nebraska Legislature, Second Session, March 28, 2006 at 11701 (Statement of Senator Preister). The change was also intended to require sufficient detail in an agenda so that members of the public are not forced to look at past agendas in order to understand the issue to be discussed and/or the action to be taken. *Id.*

4. **Circumvention of Open Meetings Act.** Under § 84-1411(3), virtual conferencing may not be used to circumvent any of the public government purposes established by the Open Meetings Act. Neither may emails, faxes, or other electronic communication be used for such purposes.

5. **News Media.** Section 84-1411(4) requires that the secretary or other designee of each public body shall maintain a list of news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to that list of media of the time and place of each meeting and the subjects to be discussed at that meeting.

6. **Virtual Appearance.** Under § 84-1411(7), a public body may allow a member of the public or any other witness to appear before the public body by means of virtual conferencing. 2021 Neb. Laws LB 83, § 12.

7. **History.**

- a. The provision of § 84-1411 which prohibits altering an agenda within 24 hours of a meeting was added in 1983 to prevent addition of last-minute matters to an agenda which did not really represent emergencies. Floor Debate on LB 43, 88th Nebraska Legislature, First Session, March 22, 1983, at 1896.

- b. In *Rauert v. School District I-R of Hall County*, 251 Neb. 135, 555 N.W.2d 763 (1996), the court stated that the Open Meetings Act requires public bodies to give reasonable advance publicized notice of the time and place of their meetings, in part so that the public may attend and speak at those meetings.

- c. The Legislature has imposed only two conditions on public bodies regarding the method of notification for their meetings: 1. the public body must give reasonable advance publicized notice of the time and place of each meeting, and 2. the method of notification 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). There is no minimum time period for public notification of a special meeting, and an agenda for a public meeting can be created (not altered) later than 24 hours before the scheduled meeting. *Id.* In the *City of Elkhorn* case, the court held that notice of a meeting of the Omaha City Council posted and placed on the city's website at 10:15 a.m. for a meeting at 10:00 p.m. the same day was sufficient under the facts of the case where the local newspaper

printed an article about the meeting in its afternoon edition and four television broadcasters were present at the meeting. The court also indicated that any defect in notice intended for the benefit of council members would not invalidate a council meeting when all of the members of the council attended without objection.

- d. The purpose of the agenda requirement is to give some notice of the matters to be considered at the meeting so that persons who are interested will know which matters are under consideration. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010); *Pokorny v. City of Schuyler*, 202 Neb. 334, 275 N.W.2d 281 (1979); *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007). In *Pokorny*, the agenda at issue, considered with all the previous records of the city council involved, was sufficient to satisfy the open meetings statutes. *Pokorny* also indicates that posting notice at 10 p.m. on March 15 before a meeting at 10:30 a.m. on March 16 does not constitute reasonable notice. Posting notice one week ahead does.

- e. In *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999), the Court of Appeals considered whether an agenda item which simply stated "Work Order Reports" was sufficient to give adequate public notice of a decision to approve a work order which involved expenditure of over \$47 million for the construction of a 96-mile power transmission line across privately held property to connect two power substations. The court held that the agenda item was insufficient under the Open Meetings Act. The court also seemed to suggest, based upon the *Pokorny* case, that the sufficiency of an agenda item might be measured, at least to some degree, in the context of the other meetings of the public body immediately prior to the public meeting in question.

- f. A member of the public should not be required to hunt up and read the documents underlying an agenda of a public body to determine what is actually on that agenda. *Hansmeyer v. Nebraska Public Power District*, 6

Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999).

- g. If a public body uses or publishes its agenda to give the required notice for a particular meeting, then the notice contained in the agenda must comport with the law for giving notice of what is to be considered at the meeting. *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999).

- h. A notice of a hearing, given by a school board, which stated that a hearing would be held, and that an agenda would be available for inspection, once established, is not proper notice. An agenda must be available. *Allen v. Greeley County School District No 501*, 1994 WL 272223, 1994 Neb. App. LEXIS 186 (Neb. Ct. App. 1994) (Not approved for publication).

- i. When governmental subdivisions which hold annual meetings, such as townships, conduct their annual meetings, electors who participate in the annual meeting must place matters which they wish to discuss on the agenda for the annual meeting. *State ex rel. Newman v. Columbus Township Board*, 15 Neb. App. 656, 735 N.W.2d 399 (Neb. Ct. App. 2007). Electors under those circumstances may not simply appear at the annual meeting and bring up any subject falling within the broad powers of electors if that subject is not on the agenda. *Id.*

- j. Two separate public bodies may publish notice of their meetings on the same sheet of paper and need not use separate sheets when the notices contain only the time and place of their meetings, and when the notices direct interested citizens to the place where agendas for each body may be found. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009). In addition, two separate public bodies may combine their agendas when the combined agendas make it clear which

items are to be addressed by each body. *Id.* The same rule applies to combined minutes. *Id.* The *Wolf* case involved a situation where a county board met both as a county board and as a county board of equalization.

- k. Placing notice of future meetings in minutes of a prior meeting does not give sufficient notice under the Open Meetings Act. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009).
- Notice of recessed or reconvened meetings of a public body must be given in the same fashion as notice of the original meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009).
- m. In *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010), the Nebraska Supreme Court seemed to indicate that the requirement to formally record the method of notice in the meeting minutes may be met by a public body if it is possible, through the minutes of past meetings, to discern a customary and consistent method used by the public body to notify the public of its meetings. It does not appear that the choice of method for giving notice of meetings must be formally set forth in the minutes of the public body as such. *See also Robinson v. Morrill County School District #63*, 299 Neb. 740, 910 N.W.2d 752 (2018) (Failure to record the particular method of notice used by the school board in the meeting minutes does not nullify actual notice properly given. The record showed that Robinson and members of the public received reasonable advanced notice and attended the meeting. The record further showed that the method of notice for the meeting at issue was used by the school board and recorded in its minutes at least 21 times during the preceding two years.).
- The Attorney General has concluded that “advance publicized notice” means a separate, specific advance notice must be given for each

meeting. 1971-72 Rep. Att’y Gen. 314 (Opinion No. 137, dated August 8, 1972).

- o The Attorney General has also determined that (1) an agenda may not be used as the minutes of a meeting, (2) reasonable notice under the statute means notice reasonably calculated to give appropriate notice to citizens of the time and place of a meeting and notice which complies with the formal requirements of the statute. 1975-76 Rep. Att’y Gen. 150 (Opinion No. 116, dated August 29, 1975).

- p. In Op. Att’y Gen. No. 96071 (October 28, 1996), the Attorney General indicated that the Quality Jobs Board should give its normal 10-day published notice of meeting rather than an “informal’ notice where the Board had recessed a previous meeting on a tax credit application pending a renewed meeting call from the Governor after issuance of an opinion from the Attorney General.

E. PUBLIC MEETINGS BY VIRTUAL CONFERENCING. Section 84-1411(3) allows certain public bodies to meet by virtual conferencing. Virtual conferencing was added to the Open Meetings Act in 2021 with the enactment of LB 83. Virtual conferencing is defined as “conducting or participating in a meeting electronically or telephonically with interaction among the participants subject to subsection (2) of section 84-1412.” Neb. Rev. Stat. § 84-1409(3), amended 2021 Neb. Laws LB 83, § 11. Provisions relating to videoconferencing and telephone conference calls were struck.

1. **Public Bodies Eligible.** In 1993, § 84-1411 was amended by LB 635 to allow certain public bodies to meet by means of videoconferencing. Under the current version of § 84-1411(2), the public bodies allowed to meet by virtual conferencing include: (1) various bodies of state government including state agencies, boards, commissions, councils and committees, together with their advisory committees; (2) organizations created under the Interlocal Cooperation Act, the Joint Public Agency Act or the Municipal Cooperative Financing Act; (3) the governing body of a public power district with a chartered territory of more than one county in this state; (4) the governing

body of a public power and irrigation district with a chartered territory of more than one county in this state; (5) boards of educational service units; (6) the Educational Service Unit Coordinating Council; (7) an organization, including the governing body, of a risk management pool or its advisory committees organized in accordance with the Intergovernmental Risk Management Act; (8) a community college board of governors; (9) the Nebraska Brand Committee; (10) a local public health department; (11) a metropolitan utilities district; (12) a regional metropolitan transit authority; and (13) a natural resources district.

a. The Judicial Resources Commission was removed from the list by 2022 Neb. Laws LB 922, § 13.

2. **Requirements.** The public bodies listed above may hold meetings by virtual conferencing if the following requirements are met:

a. Reasonable advance publicized notice is given pursuant to § 84-1411(1) and (2). The notice must include a dial-in number or link to the virtual conference.

b. There must be at least one physical site open to the public and identified in the notice.

c. The public body must make reasonable arrangements to accommodate the public's right to attend and participate as provided in § 84-1412, including reasonable seating.

d. The physical site must have at least one member of the public body or designee in attendance.

e. The virtual conference is recorded by audio or visual recording devices.

f. Members of the public are provided a reasonable opportunity to provide input, including public comment or questions, to the same extent if virtual conferencing was not used.

g. The physical site must have at least one copy of all documents being considered at the meeting.

h. The public body must provide links to the agenda, all documents being considered at the meeting, and the current version of the Act.

See Neb. Rev. Stat. § 84-1411(3)(b)(i)-(iii).

3. Limitation on Number of Virtual Meetings. Except as provided in Neb. Rev. Stat. §§ 70-1014(1), 70-1014.02(2) or 79-2204(4), public bodies authorized to conduct virtual conferencing can hold no more than one-half of their meetings by virtual conferencing in a calendar year. The following entities may hold more than one-half of their meetings by virtual conferencing if at least one meeting in a calendar year is not virtual: An organization created under the Interlocal Cooperation Act that sells electricity or natural gas, an organization created under the Municipal Cooperative Financing Act, the governing body of a risk management pool and any advisory committee of the governing body, and any advisory committee of any state entity created in response to the Opioid Prevention and Treatment Act. See § 84-1411(3)(b)(iv). Amended by 2024 Neb. Laws LB 287, § 74 and LB 399, § 4.

4. Neb. Rev. Stat. § 84-1411(9) (enacted 2022 Neb. Laws LB 908) authorizes public bodies not listed in § 84-1411(3)(a) to hold meetings by virtual conferencing if the following requirements are met: (a) the purpose of the virtual meeting is to discuss items that are scheduled to be discussed or acted on at a subsequent in-person meeting of the public body; (b) no action is taken by the public body at the virtual meeting; and (c) the public body complies with subdivisions § 84-1411(3)(b)(i) and (ii) (see E.2.a.-f. above).

5. Hybrid Meetings Not Allowed. Following the enactment of 2021 Neb. Laws LB 83, the Attorney General considered whether one or more members of a public body could attend and participate virtually at an in-person meeting. The Attorney General informally concluded that § 84-1411 authorizes virtual attendance by members of the public body only at meetings that satisfy the requirements pertaining to virtual conferencing.

6. Neb. Rev. Stat. § 84-1411 does not apply to meetings subject to Neb. Rev. Stat. § 70-1034 conducted by the Nebraska Power Review Board or a public power district, a public power and irrigation district, an electric membership association, an electric cooperative company, a municipality having a generation and distribution system, or a registered group of

municipalities. Neb. Rev. Stat. § 84-1411(10), added as a result of 2024 Neb. Laws LB 1370, § 8.

F. EMERGENCY MEETINGS. Section 84-1411 allows public bodies to hold emergency meetings without reasonable advance public notice under two statutory schemes.

1. **Emergency Meetings Under Neb. Rev. Stat. § 84-1411(6).** In order to hold an emergency meeting under § 84-1411(6), a public body must meet the following requirements: (1) the nature of the emergency shall be stated in the minutes, and any formal action taken shall pertain only to the emergency; (2) the provisions of § 84-1411(5) dealing with notice to the media shall be complied with in connection with an emergency meeting; and (3) complete minutes of the emergency meeting specifying the nature of the emergency and any formal action taken at the meeting shall be made available to the public no later than the end of the next regular business day.

a. Emergency meetings may be held by virtual conferencing. 2021 Neb. Laws LB 83, § 12.

b. In *Steenblock v. Elkhorn Township Board*, 245 Neb. 722, 515 N.W.2d 128 (1994), the Court indicated, in a case involving allegations of a violation of the open meetings statutes, that an emergency is defined as “any 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.” In that case, the Court held that a township board meeting to consider the job status of a township employee, convened as an emergency meeting because of a snowstorm, was not a proper emergency meeting because the employee was given two weeks’ notice of his resultant termination, and because the reasons given for the employee’s termination were based upon his past performance.

c. In *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009), the Court of Appeals considered whether a number of items taken up at meetings of a county board without any listing on the board’s agenda were “emergency” items. In making that determination in each case, the court

focused upon whether there was anything in the record which indicated that a particular item required immediate action or involved pressing necessity.

d. The Attorney General has also stated that an item of an emergency nature is one that requires immediate resolution by the public body, and one which has arisen in circumstances impossible to anticipate at a time sufficient to place on the agenda of a regular, called, or special meeting of the body. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975).

e. In Op. Att'y Gen. No. 95063 (August 9, 1995), the Attorney General indicated that action taken during a meeting of the Nebraska Equal Opportunity Commission by a telephone conference call which did not comply with the requirements of the open meetings statutes for emergency meetings was void.

2. **Emergency Meetings Under Neb. Rev. Stat. § 84-1411(8)**. Section 84-1411(8) allows any public body in the state to meet by virtual conferencing if an emergency is declared by the Governor under the Emergency Management Act, and the territorial jurisdiction of the public body falls within the declaration. Unlike emergency meetings authorized under § 84-1411(6), public bodies may do any of the things set out in the definition of public meeting in § 84-1409(2): "Briefing, discussion of public business, formation of tentative policy, or the taking of any action" This provision was added to § 84-1411 by 2021 Neb. Laws LB 83, § 12.

- a. **Requirements.** Public bodies must meet several requirements when holding meetings under § 84-1411(8): (i) reasonable advance publicized notice must be provided pursuant to § 84-1411(1) and (2); (ii) the notice must include information regarding meeting access for the public and news media; (iii) access to the meeting must be provided via a dial-in number or link to the virtual conference; (iv) the public body must provide links to the agenda, all documents being considered at the meeting, and the current version of the Open Meetings Act; (v) reasonable arrangements must be made to accommodate the public's right to hear and speak at the meeting and record the meeting; (vi) notice to the media under § 84-1411(5) must be provided; (vii) the nature of the emergency shall be stated in the minutes; and (viii) complete minutes of the meeting specifying the nature of the

emergency and any formal action taken by the public body shall be made available in accordance with § 84-1413(5).

G. PUBLIC MEETINGS; RIGHTS OF THE PUBLIC ATTENDING. Section 84-1412 establishes the rights of members of the public attending a meeting of a public body.

1. Members of the public have the right to attend and the right to speak at meetings of public bodies, and all or any part of a public meeting except closed sessions under § 84-1410, may be videotaped, recorded, televised, broadcast, photographed, etc. by any person.

2. With the enactment of 2024 Neb. Laws LB 43, § 21, **public bodies must allow members of the public an opportunity to speak at each meeting, except for closed sessions.** This provision became operative on July 19, 2024.

3. Public bodies may make and enforce reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, or recording their meetings, including meetings held by virtual conferencing.

4. Members of the public cannot be required to identify themselves as a condition for admission to a public meeting. In 2021, § 84-1412(3) was amended to require public bodies to have any member of the public desiring to address the body to identify himself or herself, including providing an address and the name of any organization represented by such person. The public body may waive the address requirement to protect the security of the individual. 2021 Neb. Laws LB 83, § 13.

4. No public body shall, to circumvent the open meetings laws, hold its meeting in a place known to be too small to accommodate the anticipated audience. However, a public body shall not be in violation of this prohibition if it meets in its traditional meeting place in this state.

5. LB 898 from 2006 added language to § 84-1412 which provides that 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 any meeting, the public shall be informed about the location of the posted information. The legislative history of LB 898 indicates that “posting” a copy of the Open Meetings Act means putting it up in some fashion, including attaching it to a bulletin board, hanging it by a chain or fastening it to a wall. Floor Debate on LB 898, 99th Nebraska Legislature, Second Session, March 28, 2006, at 11697 (Statement of Senator Preister). “Posting” does not include placing the Act on a table as a loose document which can be removed and therefore might not be available throughout the meeting. *Id.* If a meeting of a public body is moved to another location to accommodate a larger audience, then the posted copy of the Act should be moved and posted in the new location. *Id.*

6. In 2008, LB 962 amended § 84-1412 to provide that public bodies may not require that “the name of any member of the public be placed on the agenda prior to . . . [a] meeting in order to speak about items on the agenda.” That change was made so that members of the public are not required to place themselves on the agenda of a public body prior to a meeting in order to speak on agenda items during the times at that meeting set aside for public comment. Floor Debate on LB 962, 100th Nebraska Legislature, Second Session, February 28, 2008 at 2 (Statement of Senator Preister). That change in statutory language was not intended to affect the right of a public body to make reasonable rules and regulations regarding the conduct of persons attending, speaking at, videotaping, or recording its meetings. *Id.*

7. A public body may hold a meeting outside the State of Nebraska only if all the following conditions are met: a. a member entity of the public body is located outside of the state and the meeting is in that member’s jurisdiction; b. all out-of-state locations identified in the notice of meeting 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 rights to attend, hear and speak at the meeting, including making virtual conferencing available at an in-state location to members, the public, or the press, if requested twenty-four hours in advance; d. no more than 25% 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 by the Open Meetings Act; and f. the public body publishes notice of the out-of-state meeting at least 21 days before the date of the meeting in a legal newspaper of statewide circulation. These requirements for out-of-state meetings were added to

§ 84-1412 by 2001 Neb. Laws LB 250, § 2, and amended to add meetings by virtual conferencing in 2021. 2021 Neb. Laws LB 83, § 13.

9. A public body shall, upon request, make a reasonable effort to accommodate the public's right to hear discussion and testimony at a public meeting.

10. Public bodies shall make at least one copy of reproducible written material discussed at an open meeting available at the meeting or at the in-state location for virtual conferencing provided in § 84-1412(6)(c) for examination and copying by members of the public. The materials may be provided in paper or electronic form. 2021 Neb. Laws LB 83, § 13.

11. **History.** Many of the initial provisions in § 84-1412 dealing with the rights of the public were added as a result of LB 43 in 1983.

a. The language requiring a reasonable effort to allow all parties to hear a public meeting does not involve an absolute requirement that all persons present shall be able to hear. Floor Debate on LB 43, 88th Nebraska Legislature, First Session, March 21, 1983, at 1794-1795.

H. PUBLIC MEETINGS; MINUTES AND VOTING PROCEDURES. Section 84-1413 contains several provisions regarding the minutes which are to be maintained by public bodies and the voting procedures for public bodies.

1. **Minutes.** Every public body shall keep minutes of all meetings showing the time, place, members present and absent, and the substance of all matters discussed. The minutes of all meetings and evidence or documentation received or disclosed during open session shall be public records, open to public inspection during normal business hours. Minutes shall be written or kept as an electronic record and available for inspection within 10 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 10 working days if the employee responsible for writing the minutes is absent due to a serious illness or emergency.

- a. 2015 Neb. Laws LB 365, § 2 amended § 84-1413 to provide that minutes of the meetings of school boards and educational service units may be kept as an electronic record. In 2022, the Legislature extended the ability to keep minutes electronically to all public bodies. 2022 Neb. Laws LB 742, § 2.

- b. As noted in D.2.a. above, beginning July 31, 2022, the governing body of a natural resources district, the city councils of metropolitan class, primary class, and first class cities, the county board of a county with a population greater than twenty-five thousand inhabitants, and school boards shall place their agenda and minutes on their websites. Minutes shall be posted once they are available for inspection as provided in § 84-1413(5). The information shall be available on the website for at least six months. 2021 Neb. Laws LB 83, § 14.

2. **Voting Procedures.** Any action taken on any question or motion duly made 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 vote to elect leadership within a public body may be by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

a. **Electronic Voting Devices.** The roll call or viva voce vote requirements of the Open Meetings Act may be satisfied by a public body which uses an electronic voting device which allows the vote of each member of the governing body to be readily seen. 2016 Neb. Laws LB 876, § 1. Prior to the enactment of LB 876, only certain public bodies, e.g., a municipality, a county, a learning community, a joint entity created pursuant to the Interlocal Cooperation Act, a joint public agency created pursuant to the Joint Public Agency Act or an agency formed under the Municipal Cooperative Financing Act, were authorized to use electronic voting devices under the Act.

3. In *State ex rel. Schuler v. Dunbar*, 208 Neb. 69, 302 N.W.2d 674 (1984), the Supreme Court held that the requirement of § 84-1413(2) that the record shall state how each member of a body voted could not be satisfied by a nunc pro

tunc amendment to the body's minutes showing that the recording of the vote in the minutes was performed prior to the time the actual recording in the minutes took place. However, when the same case was before the court a second time, the court held that, as a general rule, a public body may, if no intervening rights of a third person have arisen, order the minutes of its own proceedings at a previous meeting to be corrected according to the facts to make them speak the truth. *State ex rel. Schuler v. Dunbar*, 214 Neb. 85, 333 N.W.2d 652 (1983).

4. Section 84-1413 is violated by a failure to make or take a vote in accordance with the statute rather than a failure to record a properly taken vote. *State ex rel. Schuler v. Dunbar* (1983), *supra*.

5. Section 84-1413(2) dealing with roll call votes does not require the record to state that the vote was by roll call but only requires that the record show if and how each member voted. Neither does that statute set a time limit for recording the results of a vote. *State ex rel. Schuler v. Dunbar* (1983), *supra*.

6. The statutory requirements here dealing with voting and minutes are mandatory since the Legislature provided that action taken in violation of this statute is void. *State ex rel. Schuler v. Dunbar* (1981), *supra*.

7. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009) seems to indicate that the Open Meetings Act does not require that minutes of meetings be "published," but only that they be written and available for inspection within 10 working days or prior to the next convened meeting of the public body.

8. The legislative history of the original open meetings statutes, LB 325 from 1975, indicates that the requirement of a roll call vote was directed at votes on questions that would bind the particular public body. Other procedural questions were not covered. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 10.

9. The Attorney General has stated that nothing in the open meetings statutes requires approval of the minutes of a public body prior to their publication. Op. Att'y Gen. No. 162 (December 28, 1981).

10. In Op. Att’y Gen. No. 98045 (November 4, 1998), the Attorney General indicated that detailed minutes of all matters discussed need not be maintained when a public body is meeting in closed or executive session, so long as the requirements of § 84-1410 pertaining specifically to the minute entries necessary for a closed session are met.

I. CLOSED SESSIONS OF A PUBLIC BODY. Section 84-1410, pertaining to closed sessions of public body, has generated the most controversy of all the portions of the open meetings statutes. Section 84-1410(1) provides that 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 (1) for the protection of the public interest, or (2) for the prevention of needless injury to an individual, if such individual has not requested a public meeting. Closed meetings may not be held for discussion of the appointment or election of a new member to any public body. Nothing in § 84-1410 should be construed to require that any meeting be closed to the public.

1. Under § 84-1410(1), examples of reasons for a closed session include:

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 a Community Trust created under Neb. Rev. Stat. § 81-1801.02, discussion regarding the amounts to be paid to individuals who have suffered from a tragedy of violence or natural disaster. [Amended into § 84-1410(1) by 2011 Neb. Laws LB 390.]

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 arm's length. [Amended into § 84-1410(1) by 2012 Neb. Laws LB 995.]

These examples are not exclusive; they are merely examples, and other reasons may exist. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at page 3; 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975); Op. Att'y Gen. No. 65 (April 17, 1985).

2. LB 898 from 2006 amended some of the provisions of § 84-1410 pertaining to the mechanics of holding a closed session. The subject matter of the closed session and reason necessitating the closed session shall be identified in the motion to hold a closed session. The vote to hold a closed session must be taken in open session, and the entire closed session motion, the vote of each member on the question of holding a closed session, and the time when the closed session commences and ends must be recorded in the minutes. If the motion to close passes, then the presiding officer shall restate on the record immediately prior to the closed session the limitation of the subject matter of the closed session. The public body holding a closed session shall restrict its consideration of matters during the closed session to only those purposes set forth in the motion to close as the reason for the closed session. The meeting must be reconvened in open session before any formal action may be taken, and "formal action" in that context is defined in § 84-1410(2) to 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. Under an amendment to § 84-1410(2) effected by LB 621 in 1994, formal action by the body in that context does **not** include, "negotiating guidance given by members of the public body to legal counsel or other negotiators in a closed [strategy] session authorized [for collective bargaining, real estate purchases, etc.] under subdivision 1(a) of [Section 84-1410]."

3. Any member of the public body can challenge the continuation of a closed session if he or she determines that the session has exceeded the original reason for the closed session, or if he or she contends that the closed session is neither clearly necessary for the protection of the public interest or the prevention of needless injury to the reputation of an individual. Such a challenge can only be overruled by a majority vote of the members of the

public body. The challenge and its disposition shall be recorded in the minutes.

4. **History.** One of the purposes for the initial open meetings statute, LB 325 from 1975, was to tighten restrictions on closed or executive sessions of public bodies. Introducer's Statement of Purpose for LB 325, 84th Nebraska Legislature, First Session (1975). The fourth example of reasons for closed meetings was added by LB 43 in 1983. The provisions dealing with pending or imminent litigation and defining formal action in a closed session were added as a part of LB 1019 in 1992.

5. It is not entirely clear what vote of the public body is necessary to go into closed session. The statute states that "an affirmative vote of a majority of [the body's] voting members" is necessary for a closed session. On its face, the normal meaning of this language would presumably be a majority of those members present and voting. This is particularly true since the later subsection (3) of § 84-1410 requires a "majority vote of the members of the public body" to overrule a challenge to the continuation of the closed session. However, the legislative history of LB 325 makes it quite clear that the legislators intended to make the requirement for a closed session a vote of the majority of the body rather than a vote of the majority of those present and voting. Floor Debate on LB 325, 84th Nebraska Legislature, First Session, May 14 and May 20, 1975, at 4616, 5015. Moreover, there is some indication that "voting" members in § 84-1410(1) refers to particular members of bodies such as the Board of Regents which has both voting and non-voting members. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 27-28. The safer approach is to authorize a closed session of the public body by a majority vote of the members of the body rather than by a majority vote of just those members present.

6. The landmark case for what is permissible in a closed session is *Grein v. Board of Education of the School District of Fremont*, 216 Neb. 158, 343 N.W.2d 718 (1984). *Grein* involved a closed session by a school board for discussion of the low bid on a construction project. The Nebraska Supreme Court held that the closed session was improper. That case indicates:

a. Provisions of the statute permitting closed sessions must be narrowly and strictly construed. *See also State ex rel. Upper Republican Natural Resources*

District v. District Judges of the District Court for Chase County, 273 Neb. 148, 728 N.W.2d 275 (2007).

b. The public interest which is protected in § 84-1410(1) is “that shared by citizens in general and by the community at large concerning pecuniary or legal rights and liabilities.” 216 Neb. at 165, 343 N.W.2d at 723. *See also Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002).

c. Good faith motivation for a closed session is not a cure for non-compliance with the public meetings laws.

d. The prohibition against decisions or formal actions in a closed session proscribes crystallization of a secret decision and then ceremonial acceptance in open session.

e. There is a guiding principle with respect to closed sessions: “If a public body is uncertain about the type of session to be conducted, open or closed, bear in mind the policy of openness promoted by the Public Meetings Laws and opt for a meeting in the presence of the public.” 216 Neb. at 168, 343 N.W.2d at 724.

7. *Pokorny v. City of Schuyler, supra*, indicates that there is nothing in the open meetings statutes which requires that negotiations for the purchase of land be conducted in open meeting, but deliberations of a public body as to whether an offer to purchase should be made must be done in an open meeting.

8. In a case involving the revocation of a land surveyor’s license, the supreme court held that a closed session was improper since there was no showing of either necessity or of the reasons set out in § 84-1410(1). *Simonds v. Board of Examiners of Land Surveyors*, 213 Neb. 259, 329 N.W.2d 92 (1983).

9. Neb. Rev. Stat. § 79-832 (1996), dealing with hearings involving cancellation, amendment or termination of a teacher’s contract mandates a closed hearing upon an affirmative vote of a majority of the school board’s members present and voting and upon specific request of the certificated employee or the certificated employee’s representative. However, under that section, formal action by the school board requires that the school board reconvene in open

session. *Stephens v. Board of Education of School District No. 5, Pierce County*, 230 Neb. 38, 429 N.W.2d 722 (1988).

10. The provisions of the open meetings statutes dealing with closed sessions, in part, reflect the Legislature's judgment of the appropriate balance between the public's interest in open discussion of governmental issues and the rights of individuals, such as state employees, to have their performance as employees considered in private if they so choose. *Meyer v. Board of Regents of the University of Nebraska*, 1 Neb. App. 893, 510 N.W.2d 450 (Neb. Ct. App. 1993).

11. If the primary purpose for a closed session of a public body is authorized under the open meetings statutes, then any necessary discussion of incidental matters is also authorized. *Meyer v. Board of Regents of the University of Nebraska*, 1 Neb. App. 893, 510 N.W.2d 450 (Neb. Ct. App. 1993). In the *Meyer* case, the Nebraska Court of Appeals indicated that the University Board of Regents could properly discuss the appointment of an interim president for the University during a closed session called to evaluate and consider the employment status of the president.

12. In *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002), the court held that if a person who is present at a meeting of a public body observes an alleged violation of the Open Meetings Act in the form of an improper closed session and fails to object, then that person waives his or her right to object to the closed session at a later date. However, that case appears to be legislatively overruled by LB 898 from 2006 which provides that it shall not be a defense to a citizen lawsuit under § 84-1414(3) that the citizen attended the meeting and failed to object at that time.

13. There is no absolute evidentiary privilege which applies to all communications made during a closed session of a public body, and communications made during such closed sessions are discoverable. *State ex rel. Upper Republican Natural Resources District v. District Judges of the District Court for Chase County*, 273 Neb. 148, 728 N.W.2d 275 (2007). However, to the extent that communications made during a closed session implicate other recognized privileges such as the attorney-client privilege, those communications are protected. *Id.*

14. The statutory provision allowing public bodies to hold closed sessions for strategy sessions regarding litigation or threatened litigation by necessity encompasses discussions and decisions regarding whether to make or reject a settlement offer. Such decisions regarding litigation strategy should not have to be discussed publicly, during an open session, in front of the body's opponent. *Becker v. Allen*, 1996 WL 106217, 1996 Neb. App. LEXIS 73 (Neb. Ct. App. 1996) (Not approved for publication). In addition, the strategic meetings which a public body has with its attorney when threatened with or engaged in litigation, in which the public body may give direction to its attorney, are protected by the attorney-client privilege. *Id.*

15. **Opinions of the Attorney General:**

a. A closed session is not proper simply because matters permitting a closed session might arise. Such a closed session is permitted only when such matters do arise and must be dealt with. Op. Att'y Gen. No. 94035 (May 11, 1994); Op. Att'y Gen. No. 11 (January 20, 1983).

b. Discussions of legal matters between a county board and a county attorney involving pending litigation or legal consequences of specific action are suitable for a closed session. 1975-76 Rep. Att'y Gen. 150 (Opinion No. 116, dated August 29, 1975).

c. A public body can go into a proper closed session for discussion of personnel matters and then reconvene for a public vote with no lengthy explanation of the rationale underlying the decision. Op. Att'y Gen. No. 89063 (October 12, 1989).

d. The closed session exception for prevention of needless injury to reputation is for the protection of individual employees and not for the protection of governmental officers on the public body. *Id.*

e. In Op. Att'y Gen. No. 98045 (November 4, 1998), the Attorney General indicated that detailed minutes of all matters discussed need not be maintained when a public body is meeting in closed or executive session, so long as the requirements of § 84-1410 pertaining specifically to the minute entries necessary for a closed session are met.

f. A county clerk, county attorney and county treasurer acting as a group under § 32-567(3) to make an appointment to fill a vacancy on a county board may not go into closed session for evaluation of the merits of the candidates based upon the express language of § 84-1410(1). Op. Att’y Gen. No. 97050 (September 18, 1997).

g. In Op. Att’y Gen. No. 17-004 (June 5, 2017), the Attorney General indicated that the Public Service Commission may not discuss management and operational issues outside of a duly convened meeting which satisfies all requirements of the Open Meetings Act, except when conducting judicial proceedings. Alternatively, the commission could discuss these issues in closed sessions under limited circumstances or form subcommittees of less than a quorum, which are generally excluded from the act.

h. The Attorney General has indicated informally that developing testimony for an upcoming Legislative hearing is not a proper reason for a state agency to go into closed session. On the other hand, the Attorney General has also indicated informally that discussion of “sensitive medical and financial information” pertaining to specific individuals who applied for admission to a state home could be conducted in a closed session so long as the actual vote on admission was done in an open meeting.

J. CIRCUMVENTION OF THE OPEN MEETINGS ACT. Section 84-1410(4) prohibits a person or a public body from circumventing the purpose of the open meetings statutes by failing to invite a portion of its members to a meeting or by designating itself as a subcommittee of the whole body. That section also prohibits the use of any closed session, informal meeting, chance meeting, social gathering, email, fax or other electronic communication for the purpose of circumventing the requirements of the open meetings statutes.

1. This provision was added to the open meetings statutes by LB 43 in 1983. This section was directed at the intentional circumvention of the open meetings statutes rather than inadvertent acts. Government, Military and Veterans’ Affairs Committee Hearing on LB 43, 88th Nebraska Legislature, First Session (1983) at 5.

2. 2004 Neb. Laws LB 1179 added emails, faxes and other electronic communications to the list of mediums which could not be used to circumvent the requirements of the Open Meetings Act.

3. Similar language prohibiting the use of virtual conferencing, emails, faxes, or other electronic communications to circumvent any of the public government purposes of the Open Meetings Act is contained in § 84-1411(3).

4. The Attorney General has indicated that intent is a necessary element of the conduct prohibited by § 84-1410(4), and that members of a public body can communicate with other members of that body by electronic means, even if that communication is directed to a quorum of the body, so long as there is no course of communication which becomes sufficiently involved so as to evidence an intent or purpose to circumvent the Open Meetings Act. Op. Att'y Gen. No. 04007 (March 8, 2004).

K. ACTIONS FOR ENFORCEMENT. Section 84-1414 sets out various enforcement options available to individuals who believe that the open meetings statutes have been violated.

1. Any motion, resolution, rule, ordinance, or formal action of a public body made or taken in violation of the public meetings statutes shall be declared void by the district court if the suit is commenced within 120 days of the meeting of the public body at which the alleged violation occurred. Any such motion or other action taken in substantial violation of the public meeting statutes shall be voidable by the district court if the suit is commenced after more than 120 days 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. Under § 84-1414(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 statutes, for the purpose of declaring an action of a public body void, or for the purpose of determining the applicability of the open meetings statutes to discussions or decisions of the public body. *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007). The court may order payment of reasonable attorney's fees and court costs to a successful plaintiff in a suit brought under

§ 84-1414(3). Under LB 898 from 2006, it shall not be a defense to such a suit that the citizen attended the meeting and failed to object to violations at such time.

3. The Attorney General and the county attorney of the county in which the public body ordinarily meets shall enforce the provisions of the open meetings statutes.

4. **History.** The original version of § 84-1414(1), which was a part of LB 325 passed in 1975, simply provided that actions taken in violation of the public meetings statutes should be void. The void/voidable distinction was added by LB 43 in 1983. The apparent intent of that later language was to allow a court to void an action by a public body taken when there was any violation of the open meetings statutes if the action was filed within four months of the meeting in question. After four months, the violation of the open meetings statutes would have to be substantial to allow a court to void the action of the public body. In any event, no action could be brought after one year of the public meeting in question. Floor Debate on LB 43, 88th Nebraska Legislature, First Session, March 22, 1983, at 1892.

5. The legislative history of LB 325 from 1975 indicates that the initial intent of that statute was to have the county attorney responsible for enforcement proceedings involving public bodies at a local level. The Attorney General would be responsible for enforcement against state entities. Floor Debate on LB 325, 84th Nebraska Legislature, First Session, May 14, 1975, at 4620.

6. The Nebraska Supreme Court has indicated that action by a public body which is proper under the open meetings statutes may cure defects in actions previously taken by the same public body. In such an instance, an action by a public body which previously might have been declared void will be declared proper. *Pokorny v. City of Schuyler, supra*. On the other hand, under those circumstances, the original improper meeting itself is still void. *Steenblock v. Elkhorn Township Board*, 245 Neb. 722, 515 N.W.2d 128 (1994). *Pokorny* also indicates that the effect of an invalid public meeting under the open meetings laws is the same as if the meeting had never occurred.

7. A county lacks capacity to maintain an action to declare its official conduct void for noncompliance with the open meetings statutes. *County of York v. Johnson*, 230 Neb. 403, 432 N.W.2d 215 (1988).

8. Reading of a city ordinance in accordance with a city charter constitutes “formal action” of a city council which may be voided in a lawsuit under § 84-1414(1). *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

9. A number of Nebraska cases deal with waiver of rights under the Open Meetings Act by a failure to make a timely objection to violations of the Act. *Stoetzel & Sons, Inc. v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003) (if a person who attends a meeting of a public body believes that copies of documents discussed by the body should be made available to the public at the meeting, a timely objection should be made, or that person waives his or her right to object); *Wasikowski v. Nebraska Quality Jobs Board*, 264 Neb. 403, 648 N.W.2d 756 (2002); *Otey v. State*, 240 Neb. 813, 485 N.W.2d 153 (1992); *Witt v. School District No. 70, Frontier County*, 202 Neb. 63, 273 N.W. 2d 669 (1979) (any person who has notice of a meeting and attends the meeting is required to object specifically to a lack of public notice at the meeting or waive his rights to object on that ground under the open meetings statutes); *Hauser v. Nebraska Police Standards Advisory Council*, 264 Neb. 944, 653 N.W.2d 240 (2002) (if a person present at a meeting observes and fails to object to an alleged open meetings violation in the form of a failure to conduct roll call votes before taking action on questions or motions pending, that person waives his or her right to object at a later date); *Alexander v. School District No. 17 of Thurston County*, 197 Neb. 251, 248 N.W.2d 335 (1976) (where teachers had notice of a termination hearing, appeared, and no objection was made to a failure of the school board to give proper notice under the open meetings statutes, those teachers waived any objection they might have had to violations of the open meetings law). Those cases appear to be legislatively overruled by LB 898 from 2006 which provides that it shall not be a defense to a citizen lawsuit under § 84-1414(3) that the citizen attended the meeting and failed to object at that time.

10. In *Robinson v. Morrill County School District #63*, 299 Neb. 740, 910 N.W.2d 752 (2018), the Nebraska Supreme Court declined to consider the propriety of the school board's closed session to deliberate on the cancellation of Robinson's teaching contract following an evidentiary hearing since Robinson failed to object to the closed session or the process followed by the school board in closing the meeting.

11. Actions for relief under the open meetings statutes are tried as equitable cases, given the fact that the relief sought is in the nature of a declaration that particular action taken in violation of the laws is void or voidable. Such cases are also considered as equitable cases on appeal. *Stoetzel & Sons, Inc. v. City of Hastings*, 265 Neb. 637, 658 N.W.2d 636 (2003); *Hauser v. Nebraska Police Standards Advisory Council*, 264 Neb. 944, 653 N.W.2d 240 (2002); *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009); *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999).

12. The *Hansmeyer* case also discusses the distinction between "void" and "voidable" under § 84-1414. "Void" means ineffectual and having no legal force or binding effect, while "voidable" means that which may be avoided or declared void, not absolutely void. In *Hansmeyer*, the court considered factors such as whether any purpose would be served or whether decisions were made in secret without public discussion in determining whether a voidable vote by the Nebraska Public Power District should, in fact, be voided.

13. Once a meeting has been declared void pursuant to the Open Meetings Act, the members of the public body involved are prohibited from considering any information which they obtained at the illegal meeting. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009); *Alderman v. County of Antelope*, 11 Neb. App. 412, 653 N.W.2d 1 (2002).

14. The decision to award attorney's fees to a "successful plaintiff" in an action under § 84-1414 is discretionary with the trial court. *Hansmeyer v. Nebraska Public Power District*, 6 Neb. App. 889, 578 N.W.2d 476 (1998), *aff'd*, 256 Neb. 1, 588 N.W.2d 589 (1999). The court in *Hansmeyer* also held that the plaintiffs in that case were "successful plaintiffs" who could recover attorney's fees under

§ 84-1414 because there was a finding that a substantial violation of the open meetings statutes had occurred, and because the public body involved amended its practices to prepare proper agendas after the plaintiffs filed their action. The court reached that conclusion even though it ultimately determined that the improper action of the public body at issue should not be voided. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009) also contains a discussion regarding the basis for an award of attorney's fees in that case, including the court's analysis of why it reduced a fee award on appeal.

15. Voiding an entire meeting is a proper remedy for violations of the Open Meetings Act. *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009). The court in the *Wolf* case also specifically considered whether violations of the Open Meetings Act were "substantial" violations in determining whether it was appropriate to void actions of a county board when the enforcement lawsuit was filed more than 120 days after the meetings in question.

16. In *Wolf v. Grubbs*, 17 Neb. App. 292, 759 N.W.2d 499 (Neb. Ct. App. 2009) there was no evidence in the record which established that a county board had published notice of its meetings anywhere. The Court of Appeals held that in the absence of contrary evidence, it may be presumed that public officers faithfully performed their official duties. *Id.* In addition, absent evidence showing misconduct or disregard for the law, the regularity of official acts is also presumed. *Id.* In *Wolf*, the court also indicated that the plaintiffs had the burden at all times to show that it was more probable that notices of meetings were not posted than probable that they were.

17. The United States District Court for the District of Nebraska has indicated that it has supplemental jurisdiction over claims under § 84-1414 based upon 28 U.S.C. § 1367(a). *Buzek v. Pawnee County Nebraska*, 207 F. Supp. 2d 961 (D. Neb. 2002).

18. "Citizens," as well as members of the general public and reporters or other representatives of the news media, are the intended beneficiaries of the Open Meetings Act, and have standing to bring an action under that Act. *Schauer v. Grooms*, 280 Neb. 426, 786 N.W.2d 909 (2010). This is true even though individual citizens may not be able to allege a particularized injury as a result of action by a public body or the pecuniary interest in the public body's action

which might be necessary for common law standing. *Id.* An action under § 84-1414 is permissible when the ultimate result of the questionable meetings of the public body is annexation. *Id.*

19. The plaintiffs in *Pierce v. Drobny*, 279 Neb. 251, 777 N.W.2d 322 (2010), contended that a local school board held a number of secret meetings without notice or public participation to plan for a special election for the issuance of bonds for a new school. A resolution authorizing the special election was subsequently passed by the board at a public meeting, and at the special election, voters approved the school bond issue. The plaintiffs sought to void the board's resolution for the special election under the Open Meetings Act rather than filing an election contest. The Nebraska Supreme Court held that an election contest was the exclusive remedy under such circumstances, and that a separate challenge under the Open Meetings Act did not exist once the bond issue was voted upon by the public.

L. CRIMINAL SANCTIONS. Section 84-1414(4) provides that any member of a public body who knowingly violates or conspires to violate the Open Meetings Act, or who attends or remains at a meeting knowing that the public body is in violation of any provision of that Act, shall be guilty of a Class IV misdemeanor for a first offense, and a Class III misdemeanor for a second or subsequent offense.

1. The legislative history of LB 325 from 1975 indicates that the criminal sanctions included in this section were originally directed at intentional behavior rather than at inadvertence. Government Committee Hearing on LB 325, 84th Nebraska Legislature, First Session (1975) at 16.

2. The criminal sanctions for violation of the open meetings statutes were first increased as a result of LB 1019 passed in 1992. Also, that same bill in 1992 added language which made knowingly remaining at or attending a meeting in violation of the open meetings statutes a crime. The present language which applies criminal sanctions to those members of a public body who remain at a meeting knowing that the public body is in violation of the open meetings statutes was added by LB 621 in 1994.

3. Under Neb. Rev. Stat. § 28-106 (2016), a Class IV misdemeanor is punishable by a fine of \$100 to \$500 and no imprisonment. In addition, a

Class III misdemeanor is punishable by up to 3 months imprisonment or up to a \$500 fine, or both. A Class III misdemeanor has no minimum penalty.

Rev. 7/2024

GENERAL FUND CLAIMS - 8/25/2025

Vendor Name	Payment Amount	Payment Title
AJ'S SERVICE AND REPAIR INC	\$3,262.00	BUS REPAIRS & 80 DAY INSPECTIONS
ALBIREO ENERGY	\$1,843.20	HVAC REPAIRS & MAINTENANCE
APPLE INC	\$495.00	CLASSROOM APPLE TV'S
ARBOR FAMILY COUNSELING	\$679.00	COUNSELING SERVICES- MAY 2025
BALLS OUT MOTORS LLC	\$541.78	MOWER REPAIRS
BLAIR ACE HARDWARE	\$86.73	MAINTENANCE SUPPLIES
CITY OF BLAIR	\$3,529.33	UTILITY - WATER/SEWER
CJ'S TREE SERVICE	\$11,600.00	INSURANCE CLAIM - STORM TREE REMOVAL
COMFORT INN KEARNEY	\$1,484.45	PERKINS- CONFERENCE LODGING
CORNHUSKER INTERNATIONAL TRUCKS	\$163.44	BUS 9 REPAIRS
CPI TELECOM	\$70.00	PHONE MAINTENANCE
DANIA FREUDENBURG	\$79.64	EMPLOYEE REIMB- OUT OF TOWN MEALS
DHL EXPRESS - USA	\$256.80	POSTAGE, DELIVERY
DICK'S ELECTRIC	\$1,650.10	ELECTRICAL REPAIRS (N)
DIETZE MUSIC HOUSE	\$2,193.65	BAND MUSIC (BHS, OMS), INSTRUMENT REPAIRS (OMS)
EDUCATIONAL SERVICE UNIT #3	\$180.00	HAL TRAINING
EGAN SUPPLY CO	\$5,096.00	GYM RESURFACING (BHS)
ELIZABETH NIELSEN	\$85.00	EMPLOYEE REIMB- BUS DRIVER PHYSICAL
ESU COORDINATING COUNCIL	\$877.30	WORLD BOOK LICENSING (LIBRARIES)
FASTWYRE BROADBAND CABLE	\$2,193.61	TELEPHONE & NETWORK SERVICES
FIELD DOCTORS LLC	\$3,800.00	KRANZ FIELD TURF MAINTENANCE
GRUNWALD MECHANICAL	\$12,473.40	PLUMBING REPAIRS & WASHER BOX REPLACEMENT
HEARTLAND TIRES & TREADS INC	\$1,039.30	BUS 14 REPAIRS
INSPIRA FINANCIAL	\$187.05	FLEX PLAN FEE - AUG25
J F AHERN CO	\$1,104.00	FIRE SPRINKLER INSPECTIONS
JOSTENS	\$45.80	DIPLOMAS FOR GRADUATION
KERRIE RILEY	\$95.06	EMPLOYEE MILEAGE
LAURA SCHLACHTER	\$42.98	EMPLOYEE MILEAGE
MATT ASCHOFF	\$80.00	EMPLOYEE REIMB- BUS DRIVER PHYSICAL
MCKINNIS ROOFING INC	\$1,142.46	ROOF REPAIRS (DF)
MECHANICAL SYSTEMS INC	\$7,791.56	HVAC REPAIRS (S,DF,OMS,BHS)
MIDWEST ALARM SERVICES	\$1,834.56	FIRE EXTINGUISHER SERVICES
NANNEN PHYSICAL THERAPY	\$20,833.26	OCCUPATIONAL & PHYSICAL THERAPY CONTRACTED SERVICES
NCSA	\$1,108.00	ADMIN DAYS CONFERENCE
NEBR SAFETY CENTER	\$480.00	BUS DRIVER TRAINING
RALSTON PUBLIC SCHOOLS	\$3,219.57	SPED HEARING SERVICES 2024-25
RHONDA STREET	\$15.89	EMPLOYEE REIMB- TABLE MAINTENANCE PARTS
RICHARD VONDRAK	\$3,500.00	GYM FLOORS MAINTENANCE CONTRACTED SERVICES (AP,OMS, BHS)
S E SMITH & SONS	\$3.49	MAINTENANCE SUPPLIES
SECURITY EQUIPMENT INC	\$1,346.50	SECURITY SYSTEM REPAIRS & SERVICES
SHOTWELL GLASS	\$681.66	BUS 4 REPAIRS
SMITTY'S AUTO SERVICE	\$1,219.64	GROUNDS TRUCK REPAIRS
STAPLES BUSINESS ADVANTAGE	\$63.57	SPED ADMIN SUPPLIES
STERICYCLE INC	\$215.21	SHREDDING SERVICES
TAMMY HOLCOMB	\$19.86	EMPLOYEE REIMB- OUT OF TOWN MEALS
THE HOME DEPOT PRO	\$5,028.43	CUSTODIAL SUPPLIES, CEILING TILE SUPPLIES
UNITE PRIVATE NETWORKS LLC	\$2,097.54	DISTRICT NETWORK SERVICES (AUG25)
US CELLULAR	\$218.95	DISTRICT & STUDENT MIFIS, WIRELESS INTERNET
VERIZON	\$878.86	REMOTE INTERNET SERVICES FOR 4 IPADS
WOODRIVER ENERGY LLC	\$1,000.21	UTILITY - GAS
Summary	\$107,933.84	

GENERAL FUND-CHECKS ISSUED TO BE RATIFIED 8/25/2025

VENDOR	AMOUNT	DESCRIPTION
CJ'S TREE SERVICE	\$6,975.00	INSURANCE CLAIM- TREE CUTTING AFTER STORM
Summary	\$6,975.00	

GENERAL FUND-AUGUST 2025 PAYROLL & BENEFITS TO BE RATIFIED 8/25/2025

GROSS PAYROLL	\$1,283,501.03	GROSS SALARY & WAGES
NET PAYROLL - DIRECT DEPOSITS	\$899,691.63	NET PAY CHECKS- DIRECT DEPOSIT TOTALS
NET PAYROLL - MANUAL CHECKS	\$476.64	NET PAY CHECKS - MANUAL CHECK TOTALS
NEBRASKA REVENUE NEB EPAY.	\$48,257.03	NE STATE W/H
OMNI FINANCIAL1 CORP COLL	\$6,658.66	P/R DEDUCTION - 403(B) INVESTMENTS
OUTGOING WIRE TO US TREASURY	\$311,206.04	FEDERAL W/H, FICA W/H & FICA TAXES
RETIREMENT	\$198,717.16	RETIREMENT DEDUCTION & BENEFIT

VISION SERVICE PLAN INSURANCE CO	\$1,494.01	P/R DEDUCTION - VISION INSURANCE
NATIONAL INSURANCE SERVICES OF WI	\$5,661.46	EMPLOYEE LTD & LIFE INSURANCE BENEFITS
SECTION 125	\$7,841.51	P/R DEDUCTION - FLEX PLAN CONTRIBUTIONS
BLUE CROSS BLUE SHIELD	\$271,337.52	EMPLOYEE HEALTH & DENTAL INSURANCE
NEBR DEPT OF REVENUE	\$150.00	P/R DEDUCTION - GARNISHMENT
ERIN MCCARTNEY	\$185.00	P/R DEDUCTION - GARNISHMENT

LUNCH FUND CLAIMS 8/25/2025

VENDOR	TOTAL	DESCRIPTION
HOME TOWN REPAIR SERVICES	\$650.55	DISHWASHER REPAIRS (BHS)
Summary	\$650.55	

BUILDING FUND CLAIMS 8/25/2025

VENDOR	TOTAL	DESCRIPTION
BIL-DEN GLASS	\$5,998.80	NEW STEEL DOORS (OMS)
MECHANICAL SYSTEMS	\$18,980.00	NEW HEAT PUMP SYSTEM (NORTH, OMS)
FLOORS INC	\$3,517.00	NURSES OFFICE FLOORING (OMS)
ALBIREO ENERGY	\$10,231.36	REPLACE HP CONTROLS (DF)
Summary	\$38,727.16	

SAVINGS/DEPRECIATION FUND CLAIMS 8/25/2025

VENDOR	TOTAL	DESCRIPTION
THE POCKETLAB	\$4,339.55	BHS SCIENCE CURRICULUM ORDER
FLINN SCIENTIFIC	\$2,422.81	BHS SCIENCE CURRICULUM ORDER
ANATOMY WAREHOUSE	\$168.50	BHS SCIENCE CURRICULUM ORDER
ELECTRONIC SOUND	\$8,400.00	INTERCOM SYSTEM (BHS)
95 PERCENT GROUP	\$6,980.00	NEW CURRICULUM (DF, AP)
CRAFTSMAN WINDOW COVERINGS	\$3,840.00	BLINDS/SHADES FOR CLASSROOM SAFETY (AP)
APPLE INC	\$281,144.71	STUDENT IPADS 1:1 (DF, AP, OMS, BHS) - YEAR 1 OF 4 LEASE
Summary	\$307,295.57	

Blair Community Schools
 Savings Depreciation Transfer Proposal
 8/25/25

	2024-25 Budgeted	2024-25 Proposed Transfer 8/25/25	variance
Buses & Student Transport. Vehicles	\$ 200,000.00	\$ 200,000.00	\$ -
Other Vehicle & Vehicle Accessories (Ground Mowers & Maint & Food Trucks, etc)	\$ 50,000.00	\$ 50,000.00	\$ -
Band Instraments and Uniforms	\$ 30,000.00	\$ 30,000.00	\$ -
Technology	\$ 40,000.00	\$ 40,000.00	\$ -
Student Technology 1:1	\$ 220,000.00	\$ 220,000.00	\$ -
Staff Computers	\$ -	\$ 40,000.00	\$ 40,000.00
Maintenance Capital Outlay	\$ 100,000.00	\$ 100,000.00	\$ -
Safety Capital Outlay	\$ 40,000.00	\$ 40,000.00	\$ -
Textbooks/Curriculum	\$ 320,000.00	\$ 320,000.00	\$ -
Subtotal SAVINGS DEPRECIATION TRANSFER	\$ 1,000,000.00	\$ 1,040,000.00	\$ 40,000.00

Date	Transaction	Receipts	Bank Balance	Buses & Student Transport. Vehicles	Other Vehicle & Vehicle Accessories (Ground Mowers & Maint & Food Trucks, etc)	Band Instraments and Uniforms	Technology	Student Technology 1:1	Staff Computers	Maintenance Capital Outlay	Safety Capital Outlay	Textbooks/Curriculum
9/1/2024	Beginning Balance		2,439,349.15	1,293,034.32	218,159.61	35,446.56	128,404.90	263,944.51	0.00	11,710.95	11,560.08	477,088.22
			1,533,766.16									
8/25/2025	Projected Balance		1,533,766.16	870,410.52	175,815.61	29,697.05	25,818.74	280,844.34	0.00	(9,843.74)	1,638.10	159,385.54
			1,533,766.16									
8/25/2025	SAVINGS DEPRECIATION TRANSFER FROM GF	\$ 1,040,000.00	2,573,766.16	200,000.00	50,000.00	30,000.00	40,000.00	220,000.00	40,000.00	100,000.00	40,000.00	320,000.00
			2,573,766.16									
8/31/26	Projected Balance		2,573,766.16	1,070,410.52	225,815.61	59,697.05	65,818.74	500,844.34	40,000.00	90,156.26	41,638.10	479,385.54

Date	Vendor	Transaction	Check #	Receipts	Expenditure	Bank Balance	CD's	Buses & Student Transport, Vehicles	Other Vehicle & Vehicle Accessories (Ground Mowers & Maint & Food Trucks, etc)	Band Instruments and Uniforms	Technology	Student Technology 1:1	Staff Computers	Maintenance Capital Outlay	Safety Capital Outlay	Textbooks/Curriculum
9/1/2024	Beginning Balance	Beginning Balance				2,439,349.15	0.00	1,293,034.32	218,159.61	35,446.56	128,404.90	263,944.51	0.00	11,710.95	11,560.08	477,088.22
09/17/2024	CORE KNOWLEDGE	DF SCIENCE CURRICULUM	2378		\$ 1,153.80	2,438,195.35										(1,153.80)
09/17/2024	HOUGHTON MIFFLIN CO	DF MATH CURRICULUM	2379		\$ 2,858.13	2,435,337.22										(2,858.13)
09/17/2024	REALLY GREAT READING COMPANY	K-8 CURRICULUM	2380		\$ 6,567.00	2,428,770.22										(6,567.00)
09/17/2024	THE HOME DEPOT PRO	SHOP CLASS - CONSTRUCTION CLASS	2381		\$ 2,691.39	2,426,078.83										(2,691.39)
9/30/2024	RVR BANK	INTEREST - 3.49%		\$ 7,122.24		2,433,201.07									7,122.24	
10/15/2024	METRO CC BOOKSTORE - SOUTH	MCC COMPUTER CLASS TEXT BOOKS	2382		\$ 1,104.65	2,432,096.42										(1,104.65)
10/15/2024	SECURITY EQUIPMENT INC	SECURITY CAMERAS - BHS	2383		\$ 8,789.00	2,423,307.42									(8,789.00)	
10/15/2024	SPORTSGRAPHICS	WRESTLING WALL MATS	2384		\$ 4,020.00	2,419,287.42								(4,020.00)		
10/15/2024	STERLING COMPUTER CORPORATION	TECHNOLOGY HARDWARE-ACCESS POINTS	2385		\$ 32,378.86	2,386,908.56					(32,378.86)					
10/31/2024	RVR BANK	INTEREST - 3.49%		\$ 7,063.63		2,393,972.19									7,063.63	
11/06/2024	WOODHOUSE FORD	2024 FORD TRANSIT VAN	2387		\$ 63,581.00	2,330,391.19		(63,581.00)								
11/06/2024	WOODHOUSE FORD	2024 FORD TRANSIT VAN	2388		\$ 63,581.00	2,266,810.19		(63,581.00)								
11/12/2024	BADGER BODY & TRUCK EQUIP	FOOD TRUCK LIFT GATE	2389		\$ 9,371.00	2,257,439.19			(9,371.00)							
11/12/2024	BLICK ART MATERIALS	BHS ART-CABINET	2390		\$ 2,859.78	2,254,579.41										(2,859.78)
11/12/2024	CDW GOVERNMENT INC	MERAKI LICENSE-1 YEAR	2391		\$ 10,549.88	2,244,029.53					(10,549.88)					
11/12/2024	HEGGERTY	READING INTERVENTION CURRICULUM	2392		\$ 672.84	2,243,356.69										(672.84)
11/12/2024	STERLING COMPUTER CORPORATION	OUTDOOR TECHNOLOGY-FORTIAP	2393		\$ 6,889.50	2,236,467.19					(6,889.50)					
11/21/2024	NEBRASKA CENTRAL EQUIPMENT INC	2 NEW BUSES & BUS CAMERAS-BLUEBIRDS	2394		\$287,800.00	1,948,667.19		(287,800.00)								
11/29/2024	RVR BANK	INTEREST - 3.49%		\$ 6,342.75		1,955,009.94									6,342.75	
11/29/2024	RVR BANK	BANK SERVICE CHARGE			\$ 10.00	1,954,999.94			(10.00)							
12/31/2024	RVR BANK	INTEREST - 3.45%		\$ 5,932.80		1,960,932.74									5,932.80	
01/14/2025	DIETZE MUSIC HOUSE	BHS BAND - FRENCH HORN & KEYBOARD	2395		\$ 5,749.51	1,955,183.23			(5,749.51)							
01/14/2025	SECURITY EQUIPMENT INC	SECURITY CAMERAS - BCAT BUILDING	2396		\$ 10,451.90	1,944,731.33									(10,451.90)	
01/14/2025	SMARTWAVE TECHNOLOGIES	TECHNOLOGY WIFI BRIDGE FOR BCAT BLDG	2397		\$ 3,737.00	1,940,994.33					(3,737.00)					
01/14/2025	STERLING COMPUTER CORPORATION	TECHNOLOGY WIFI BRIDGE FOR BCAT BLDG	2398		\$ 1,110.92	1,939,883.41					(1,110.92)					
1/31/2025	RVR BANK	INTEREST - 3.45%		\$ 5,646.92		1,945,530.33									5,646.92	
02/11/2025	HAUFF SPORTS	WRESTLING SCALE	2399		\$ 895.00	1,944,635.33								(895.00)		
2/28/2025	RVR BANK	INTEREST - 3.20%		\$ 4,707.44		1,949,342.77						4,707.44				
03/27/2025	WOODHOUSE FORD	USED GROUNDS TRUCK-2019 FORD F-250	24000		\$ 32,963.00	1,916,379.77		(32,963.00)								
3/31/2025	RVR BANK	INTEREST - 3.20%		\$ 5,221.78		1,921,601.55									5,221.78	
04/15/2025	95 PERCENT GROUP	K-5 CURRICULUM - PHONICS	24001		\$171,390.61	1,750,210.94										(171,390.61)
04/15/2025	ELECTRONIC SOUND INC	BELL & PAGING SYSTEM UPGRADES	24002		\$ 27,920.00	1,722,290.94					(27,920.00)					
4/30/2025	RVR BANK	INTEREST - 3.10%		\$ 4,690.00		1,726,980.94						4,690.00				
05/13/2025	95 PERCENT GROUP	K-5 CURRICULUM - PHONICS	24003		\$ 953.90	1,726,027.04										(953.90)
05/13/2025	ELECTRONIC SOUND INC	BELL & PAGING SYSTEM UPGRADES	24004		\$ 20,000.00	1,706,027.04				(20,000.00)						
05/13/2025	INGERSOLL-RAND INDUSTRIAL US INC	NEW DRYER - BHS	24005		\$ 3,519.69	1,702,507.35								(3,519.69)		
5/31/2025	RVR BANK	INTEREST - 3.10%		\$ 4,320.26		1,706,827.61						4,320.26				
06/10/2025	RADIO ENGINEERING	SAFTEY CAMERAS FOR BUSES	24006		\$ 7,661.80	1,699,165.81		(7,661.80)								
6/30/2025	RVR BANK	INTEREST - 3.10%		\$ 4,422.55		1,703,588.36						4,422.55				
07/15/2025	APPLE INC	STUDENT 1:1 IPADS	24007		\$ 4,917.00	1,698,671.36					(4,917.00)					
07/15/2025	EXPLORE LEARNING	SCIENCE CURRICULUM-GIZMOS LICENSE	24008		\$ 23,870.47	1,674,800.89										(23,870.47)
07/15/2025	HAUFF SPORTS	VOLLEYBALL PLATFORM	24009		\$ 1,715.00	1,673,085.89								(1,715.00)		
07/15/2025	PEARSON EDUCATION	SCIENCE CURRICULUM-BHS	24010		\$ 8,221.50	1,664,864.39										(8,221.50)
07/15/2025	SECURITY EQUIPMENT INC	SECURITY SYSTEM CAMERAS-BHS & OMS	24011		\$ 16,413.20	1,648,451.19									(16,413.20)	
7/31/2025	RVR BANK	INTEREST - 3.10%		\$ 4,396.18		1,652,847.37						4,396.18				
08/13/2025	3D MOLECULAR DESIGNS LLC	SCIENCE CURRICULUM-BHS	24012		\$ 372.00	1,652,475.37										(372.00)
08/13/2025	95 PERCENT GROUP	ENGLISH CURRICULUM K-5	24013		\$ 68,026.77	1,584,448.60										(68,026.77)
08/13/2025	AMAZON CAPITAL SERVICES	SCIENCE CURRICULUM-BHS	24014		\$ 2,551.03	1,581,897.57										(2,551.03)
08/13/2025	ANATOMY WAREHOUSE	SCIENCE CURRICULUM-BHS	24015		\$ 259.00	1,581,638.57										(259.00)
08/13/2025	ARBOR SCIENTIFIC	SCIENCE CURRICULUM-BHS	24016		\$ 4,716.13	1,576,922.44										(4,716.13)
08/13/2025	CAROLINA BIOLOGICAL SUP CO	SCIENCE CURRICULUM-BHS	24017		\$ 2,444.73	1,574,477.71										(2,444.73)
08/13/2025	CHEMEDUCATOR LLC	SCIENCE CURRICULUM-BHS	24018		\$ 747.00	1,573,730.71										(747.00)
08/13/2025	CRAFTSMAN WINDOW COVERINGS	WINDOW BLINDS	24019		\$ 11,405.00	1,562,325.71								(11,405.00)		
08/13/2025	FLINN SCIENTIFIC INC	SCIENCE CURRICULUM-BHS	24020		\$ 3,036.65	1,559,289.06										(3,036.65)
08/13/2025	GIMKIT INC	SCIENCE CURRICULUM-BHS	24021		\$ 650.00	1,558,639.06										(650.00)
08/13/2025	PASCO SCIENTIFIC	SCIENCE CURRICULUM-BHS	24022		\$ 624.00	1,558,015.06										(624.00)
08/13/2025	SECURITY EQUIPMENT INC	SECURITY CAMERAS-OMS	24023		\$ 11,598.00	1,546,417.06									(11,598.00)	

Date	Vendor	Transaction	Check #	Receipts	Expenditure	Bank Balance	CD's	Buses & Student Transport, Vehicles	Other Vehicle & Vehicle Accessories (Ground Mowers & Maint & Food Trucks, etc)	Band Instruments and Uniforms	Technology	Student Technology 1:1	Staff Computers	Maintenance Capital Outlay	Safety Capital Outlay	Textbooks/Curriculum
08/13/2025	VERNIER SOFTWARE	SCIENCE CURRICULUM-BHS	24024		\$ 575.74	1,545,841.32										(575.74)
08/13/2025	VEX ROBOTICS	SCIENCE CURRICULUM-BHS	24025		\$ 11,355.56	1,534,485.76										(11,355.56)
08/13/2025	AMAZON CAPITAL SERVICES	IPAD KEYBOARDS	24014		\$ 719.60	1,533,766.16						(719.60)				
						1,533,766.16										
8/25/2025		Projected Balance				1,533,766.16		870,410.52	175,815.61	29,697.05	25,818.74	280,844.34	0.00	(9,843.74)	1,638.10	159,385.54
						1,533,766.16										
8/25/2025	BUDGET TRANSFER	SAVINGS DEPRECIATION TRANSFER FROM GF		\$ 1,040,000.00		2,573,766.16		200,000.00	50,000.00	30,000.00	40,000.00	220,000.00	40,000.00	100,000.00	40,000.00	320,000.00
						2,573,766.16										
8/31/26	Projected Year-End Balance	Projected Balance				2,573,766.16	0.00	1,070,410.52	225,815.61	59,697.05	65,818.74	500,844.34	40,000.00	90,156.26	41,638.10	479,385.54

RESOLUTION

WHEREAS, the Nebraska Legislature has enacted several measures over the past several legislative sessions, including LB 243 (now Neb. Rev. Stat. § 79-3405), to adjust public school district revenue and finances; and,

WHEREAS, Neb. Rev. Stat. § 79-3405 generally limits a public school district’s property tax request authority, subject to limited exceptions; and

WHEREAS, Neb. Rev. Stat. § 79-3405 includes an exception to generally allow a school district to otherwise exceed the default property tax request authority if at least seventy percent of the Board of Education votes in favor of the increased request; and

WHEREAS, a Board of Education of a school district with an average daily membership of more than four-hundred seventy-one but no more than three-thousand forty-four students may increase its property tax request authority by an additional six percent above the base growth percentage; and

WHEREAS, due to building improvement needs to address student safety and the need to maintain its budgetary obligations with rising personnel costs and inflation, the Board of Education of Blair Community Schools (the “School District”) hereby desires to increase its revenue base growth by up to an additional six percent or other amount as permitted by law; and

WHEREAS, public notice of the Board voting on the possible increase was published in a legal newspaper of general circulation in the School District at least one week prior to this Board Meeting.

NOW, THEREFORE, BE IT RESOLVED that, pursuant to Neb. Rev. Stat. §79-3405, at least seventy percent of the Board of Education of the School District affirmatively votes to increase the School District’s overall property tax request authority by an additional six percent above the base growth percentage or other amount as permitted by law. The Superintendent or designee is hereby authorized and directed to take any action consistent with this Resolution to ensure the School District’s overall property tax request complies with this Resolution.

The foregoing Resolution having been read in its entirety, Member _____ moved for their passage and adoption. Member _____ seconded same. After discussion and on roll call vote the following members voted in favor of passage and adoption of the above Resolution:

The following members voted against the same:

Dated this 25th day of August, 2025

Angela Conety, Board Secretary

**2025-2026
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, 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	\$ -	\$ 18,270,960.00	\$ 18,270,960.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ 2,000,915.00		\$ 2,000,915.00
Special Building Fund	\$ -	\$ 2,007,145.00	\$ 2,007,145.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 2,000,915.00	\$ 20,278,105.00	\$ 22,279,020.00

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

\$ 15,645,000.00	Principal
\$ 1,718,952.00	Interest
\$ 17,363,952.00	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties) \$ 3,003,865,427
(Certification of Valuation(s) from County Assessor MUST be attached)

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?
 YES NO
If YES, Please submit Interlocal Agreement Report by September 30th.

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?
 YES NO
If YES, Please submit Trade Name Report by September 30th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?
 YES NO

APA Contact Information

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

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

DRAFT

2025-2026 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE <small>(Column 1)</small>	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES <small>(Including Beginning Balances) (Column 2)</small>	PERSONAL AND REAL PROPERTY TAXES <small>(Column 3)</small>	TOTAL RESOURCES AVAILABLE <small>(Col 2 + Col 3) (Column 4)</small>	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION <small>(Column 5)</small>	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION <small>(Column 6)</small>	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS <small>(Col 5 + Col 6) (Column 7)</small>	NECESSARY CASH RESERVE <small>(Column 8)</small>	TOTAL REQUIREMENTS <small>(Col 7 + Col 8) (Column 9)</small>
General	13,099,327.00	24,000,924.00	18,088,251.00	42,089,175.00	4,853,109.00	34,022,710.00	38,875,819.00	3,213,356.00	42,089,175.00
Depreciation	2,640,998.00	3,745,998.00		3,745,998.00			3,745,998.00		3,745,998.00
Employee Benefit	2,535.00	2,538.00		2,538.00			2,538.00	-	2,538.00
Contingency	-	-		-			-		-
Activities	288,776.00	880,076.00		880,076.00			880,076.00	-	880,076.00
School Nutrition	822,741.00	1,817,741.00		1,817,741.00			1,817,741.00	-	1,817,741.00
Bond	984,771.00	14,159,071.00	1,980,906.00	16,139,977.00			15,116,906.00	1,023,071.00	16,139,977.00
Special Building	5,276,697.00	5,407,497.00	1,987,074.00	7,394,571.00			7,394,571.00		7,394,571.00
Qualified Capital Purpose Undertaking	3,878.00	3,878.00	-	3,878.00			3,878.00	-	3,878.00
Cooperative	-	100,000.00		100,000.00			100,000.00	-	100,000.00
Student Fee	173,463.00	403,463.00		403,463.00			403,463.00	-	403,463.00
				-					-
TOTAL ALL FUNDS	23,293,186.00	50,521,186.00	22,056,231.00	72,577,417.00	4,853,109.00	34,022,710.00	68,340,990.00	4,236,427.00	72,577,417.00

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) <small>[Total Of All Bond Funds]</small>	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	18,088,251.00	1,980,906.00	1,987,074.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	182,709.00	20,009.00	20,071.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	18,270,960.00	2,000,915.00	2,007,145.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 3,721,641.00	\$ 1,900,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
3,671,752.00	984,771.00	353,253.00	3,324.00

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2024-2025 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE <small>(Column 1)</small>	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES <small>(Including Beginning Balances) (Column 2)</small>	PERSONAL AND REAL PROPERTY TAXES <small>(Column 3)</small>	TOTAL RESOURCES AVAILABLE <small>(Col 2 + Col 3) (Column 4)</small>	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION <small>(Column 5)</small>	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION <small>(Column 6)</small>	TOTAL DISBURSEMENTS & TRANSFERS <small>(Col 5 + Col 6) (Column 7)</small>	TOTAL ENDING BALANCE <small>(Col 4 - Col 7) (Column 8)</small>
General	11,459,201.00	30,181,737.00	11,641,531.00	41,823,268.00	4,529,219.00	24,194,722.00	28,723,941.00	13,099,327.00
Depreciation	2,439,349.00	3,545,188.00		3,545,188.00			904,190.00	2,640,998.00
Employee Benefit	4,260.00	4,264.00		4,264.00			1,729.00	2,535.00
Contingency	-	-		-			-	-
Activities	313,798.00	903,334.00		903,334.00			614,558.00	288,776.00
School Nutrition	1,149,566.00	2,058,620.00		2,058,620.00			1,235,879.00	822,741.00
Bond	1,090,917.00	1,354,525.00	1,611,659.00	2,966,184.00			1,981,413.00	984,771.00
Special Building	3,218,853.00	4,365,682.00	1,803,160.00	6,168,842.00			892,145.00	5,276,697.00
Qualified Capital Purpose Undertaking	3,866.00	3,873.00	5.00	3,878.00			-	3,878.00
Cooperative	-	8,400.00		8,400.00			8,400.00	-
Student Fee	188,775.00	430,445.00		430,445.00			256,982.00	173,463.00
				-				-
TOTAL ALL FUNDS	19,868,585.00	42,856,068.00	15,056,355.00	57,912,423.00	4,529,219.00	24,194,722.00	34,619,237.00	23,293,186.00

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
\$ 1,933,620.00

DRAFT

2023-2024 ACTUAL								
	TOTAL BEGINNING BALANCE <small>(Column 1)</small>	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES <small>(Including Beginning Balances) (Column 2)</small>	PERSONAL AND REAL PROPERTY TAXES <small>(Column 3)</small>	TOTAL RESOURCES AVAILABLE <small>(Col 2 + Col 3) (Column 4)</small>	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION <small>(Column 5)</small>	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION <small>(Column 6)</small>	TOTAL DISBURSEMENTS & TRANSFERS <small>(Col 5 + Col 6) (Column 7)</small>	TOTAL ENDING BALANCE <small>(Col 4 - Col 7) (Column 8)</small>
General	11,535,659.00	23,408,429.00	14,775,535.00	38,183,964.00	4,017,731.00	22,707,032.00	26,724,763.00	11,459,201.00
Depreciation	2,613,690.00	3,451,215.00		3,451,215.00			1,011,866.00	2,439,349.00
Employee Benefit	4,437.00	4,442.00		4,442.00			182.00	4,260.00
Contingency	-	-		-			-	-
Activities	400,913.00	978,821.00		978,821.00			665,023.00	313,798.00
School Lunch	1,111,474.00	2,167,088.00		2,167,088.00			1,017,522.00	1,149,566.00
Bond	1,081,703.00	1,307,094.00	1,763,350.00	3,070,444.00			1,979,527.00	1,090,917.00
Special Building	1,800,555.00	2,234,890.00	3,175,291.00	5,410,181.00			2,191,328.00	3,218,853.00
Qualified Capital Purpose Undertaking	3,849.00	3,854.00	12.00	3,866.00			-	3,866.00
Cooperative	-	6,600.00		6,600.00			6,600.00	-
Student Fee	229,999.00	429,833.00		429,833.00			241,058.00	188,775.00
				-				-
TOTAL ALL FUNDS	\$ 18,782,279.00	33,992,266.00	19,714,188.00	53,706,454.00	4,017,731.00	22,707,032.00	33,837,869.00	19,868,585.00

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
\$ 1,855,264.00

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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**

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>KARI LOSEKE</u>	<u>DR. RANDALL GILSON</u>	<u>TOM SHEARER</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>SUPERINTENDENT</u>	<u>DIRECTOR OF FINANCE</u>
TELEPHONE	<u>402-426-2610</u>	<u>402-426-2610</u>	<u>402-426-2610</u>
EMAIL ADDRESS	<u>kloseke@blairschools.org</u>	<u>randy.gilson@blairschools.org</u>	<u>tom.shearer@blairschools.org</u>

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

DRAFT

Blair Community Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request

(1) \$ 19,842,203.00

(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

31,659,599.00 / 2,824,890,027.00 = 1.12 % (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) 3.12 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)

(5) \$ 619,076.73

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)

(6) \$ 20,461,279.73

(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) \$ 20,278,105.00

(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.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Amounts eligible as exclusion for Voluntary Termination Agreements	
20	Retirement Contribution Increase	\$ 121,214.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 121,214.00

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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	18,270,960.00	2,000,915.00	2,007,145.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	2,000,915.00		-
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	Total Exclusions (Line 3 + Line 11)	-	2,000,915.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	18,270,960.00	-	2,007,145.00	-
14	Assessed Valuation	3,003,865,427	3,003,865,427	3,003,865,427	3,003,865,427
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.608248	0.000000	0.066819	0.000000
16	Total Levy for Compliance	0.675067			

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	\$ 18,270,960.00	\$ 3,003,865,427	0.608248
Special Building Fund	\$ 2,007,145.00	\$ 3,003,865,427	0.066819
Bond Fund	\$ 2,000,915.00	\$ 3,003,865,427	0.066611
Bond Fund	\$ -	\$ 3,003,865,427	0.000000
Bond Fund	\$ -	\$ 3,003,865,427	0.000000
QCPUF Fund	\$ -	\$ 3,003,865,427	0.000000
QCPUF Fund	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
Total	\$ 22,279,020.00	\$ -	\$ 0.741678

Must agree to Cover

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

DRAFT

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 9, 2025 at 7:00pm at the Blair Community Schools' Central District Board Room located at 1326 Park Street in Blair, Nebraska 68008.

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

1

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

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 193,900.00	\$ 193,900.00	\$ 387,800.00
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>	\$ 668.00	\$ 668.00	\$ 1,336.00
• <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>	\$ 29,837.00	\$ 29,837.00	\$ 59,674.00
• <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:	\$ 236,765.00	\$ 236,765.00	\$ 473,530.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Blair Community Schools

Washington

SUBDIVISION NAME

COUNTY

Parties to Agreement
(Column 1)

Agreement Period
(Column 2)

Description
(Column 3)

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
EDUCATIONAL SERVICE UNIT #5 BEATRICE, NE	9/1/2024-8/31/2025	Southeast Nebraska Distance Learning Consortium Interlocal Cooperation Act Agreement Membership.
EDUCATIONAL SERVICE UNIT #3 OMAHA, NE	7/1/2024-6/30/2025	Distance Ed and Telephone Services. SCHOOL SUPPLIES, TECHNOLOGY AND SOFTWARE SUPPORT, TRAINING, CONSORTIUM - TITLE III;
CITY OF BLAIR, BLAIR, NE	7/1/2024-6/30/2025	WATER & SEWER, SECURITY RESOURCE OFFICER, EVENT SECURITY
NJUMP NEBRASKA SCHOOL BOARDS ASSOC. LINCOLN, NE	7/1/2024-6/30/2025	PURCHASE OF NATURAL GAS FOR UTILITIES
RALSTON PUBLIC SCHOOLS RALSTON, NE	7/1/2024-6/30/2025	SPED PROGRAM CONSORTIUM - HEARING SERVICES
EDUCATIONAL SERVICE UNIT #3 OMAHA, NE	7/1/2024-6/30/2025	SPED PROGRAM- VISION SERVICES, SHARING DISTRICTS CONTRACTED PHYSICAL THERAPIST, BROOKE VALLEY STUDENT BEHAVIOR PROGRAM
FREMONT PUBLIC SCHOOLS	7/1/2024-6/30/2025	SWIM TEAM PROGRAM
EDUCATIONAL SERVICE UNIT #2 FREMONT, NE	7/1/2024-6/30/2025	SPED BEHAVIOR PROGRAM
FORT CALHOUN PUBLIC SCHOOLS	7/1/2024-6/30/2025	SPED PIONEER LEARNING CENTER PROGRAM FOR AGED 18-21 STUDENTS

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REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Blair Community Schools

SUBDIVISION NAME

Washington

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

BLAIR COMMUNITY SCHOOLS

SCHOOL DISTRICT #1 WASHINGTON COUNTY

SCHOOL DISTRICT NO. 1 WASHINGTON COUNTY, NEBRASKA

DRAFT

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

**BLAIR COMMUNITY SCHOOL
C/O TOM SHEARER
TO: PO BOX 288
BLAIR, NE. 68008**

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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ^a
BLAIR SCHOOL 1	3	89-0001		3,003,865,427	31,659,599	2,824,890,027	1.12

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

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

I 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.

Robin Andreason

(signature of county assessor)

8/13/25

(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.**

**CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025**

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

TAXABLE VALUE LOCATED IN THE COUNTY OF WASHINGTON

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
BLAIR SCHOOL I BOND		89-0001	3,003,865,427

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.

Robin R. Andreasen

(signature of county assessor)

8/13/25

(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.

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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 8th day of September, 2025 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)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 26,724,763.00	\$ 28,723,941.00	\$ 38,875,819.00	\$ 3,213,356.00	\$ 24,000,924.00	\$ 18,270,960.00
Depreciation	\$ 1,011,866.00	\$ 904,190.00	\$ 3,745,998.00		\$ 3,745,998.00	
Employee Benefit	\$ 182.00	\$ 1,729.00	\$ 2,538.00	\$ -	\$ 2,538.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 665,023.00	\$ 614,558.00	\$ 880,076.00	\$ -	\$ 880,076.00	
School Nutrition	\$ 1,017,522.00	\$ 1,235,879.00	\$ 1,817,741.00	\$ -	\$ 1,817,741.00	
Bond	\$ 1,979,527.00	\$ 1,981,413.00	\$ 15,116,906.00	\$ 1,023,071.00	\$ 14,159,071.00	\$ 2,000,915.00
Special Building	\$ 2,191,328.00	\$ 892,145.00	\$ 7,394,571.00		\$ 5,407,497.00	\$ 2,007,145.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 3,878.00	\$ -	\$ 3,878.00	\$ -
Cooperative	\$ 6,600.00	\$ 8,400.00	\$ 100,000.00	\$ -	\$ 100,000.00	
Student Fee	\$ 241,058.00	\$ 256,982.00	\$ 403,463.00	\$ -	\$ 403,463.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 33,837,869.00	\$ 34,619,237.00	\$ 68,340,990.00	\$ 4,236,427.00	\$ 50,521,186.00	\$ 22,279,020.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 2,000,915.00	\$ 20,278,105.00	\$ 22,279,020.00

DRAFT

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 8th day of, September 2025 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.

	2024-2025	2025-2026	Change
Property Valuations	2,824,890,027	3,003,865,427	6%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	38,073,440.00	18,027,741.00	0.638175	0.600151	38,875,819.00	18,270,960.00	0.608248	-5%	2%
Bond Fund(s) K - 12	11,981,613.00	2,001,629.00	0.070857	0.066635	15,116,906.00	2,000,915.00	0.066611	-6%	26%
Special Building Fund	5,329,810.00	1,814,462.00	0.064231	0.060404	7,394,571.00	2,007,145.00	0.066819	4%	39%
Qualified Capital Purpose Undertaking Fund K - 12	3,965.00	-	0.000000	0.000000	3,878.00	-	0.000000	#DIV/0!	-2%
Total	55,388,828.00	21,843,832.00	0.773263	0.727190	61,391,174.00	22,279,020.00	0.741678	-4%	11%

2025-2026
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, 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	\$ -	\$ 18,270,960.00	\$ 18,270,960.00
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ 2,000,915.00		\$ 2,000,915.00
Special Building Fund	\$ -	\$ 3,749,846.00	\$ 3,749,846.00
Qualified Capital Purpose Undertaking Fund	\$ -	\$ -	\$ -
Total All Funds	\$ 2,000,915.00	\$ 22,020,806.00	\$ 24,021,721.00

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

\$ 15,645,000.00	Principal
\$ 1,718,952.00	Interest
\$ 17,363,952.00	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties)	\$ 3,003,865,427
---	------------------

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

Report of Joint Public Agency & Interlocal Agreements

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

YES NO

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

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?

YES NO

If YES, Please submit Trade Name Report by September 30th.

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

YES NO

APA Contact Information

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

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

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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	13,099,327.00	24,000,924.00	18,088,251.00	42,089,175.00	4,853,109.00	34,022,710.00	38,875,819.00	3,213,356.00	42,089,175.00
Depreciation	2,640,998.00	3,745,998.00		3,745,998.00			3,745,998.00		3,745,998.00
Employee Benefit	2,535.00	2,538.00		2,538.00			2,538.00	-	2,538.00
Contingency	-	-		-			-		-
Activities	288,776.00	880,076.00		880,076.00			880,076.00	-	880,076.00
School Nutrition	822,741.00	1,817,741.00		1,817,741.00			1,817,741.00	-	1,817,741.00
Bond	984,771.00	14,159,071.00	1,980,906.00	16,139,977.00			15,116,906.00	1,023,071.00	16,139,977.00
Special Building	5,276,697.00	5,407,497.00	3,712,348.00	9,119,845.00			9,119,845.00		9,119,845.00
Qualified Capital Purpose Undertaking	3,878.00	3,878.00	-	3,878.00			3,878.00	-	3,878.00
Cooperative	-	100,000.00		100,000.00			100,000.00	-	100,000.00
Student Fee	173,463.00	403,463.00		403,463.00			403,463.00	-	403,463.00
				-					-
TOTAL ALL FUNDS	23,293,186.00	50,521,186.00	23,781,505.00	74,302,691.00	4,853,109.00	34,022,710.00	70,066,264.00	4,236,427.00	74,302,691.00

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)	18,088,251.00	1,980,906.00	3,712,348.00	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	182,709.00	20,009.00	37,498.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	18,270,960.00	2,000,915.00	3,749,846.00	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 3,721,641.00	\$ 1,900,000.00

COUNTY TREASURER'S BALANCE, 9-1-2025			
3,671,752.00	984,771.00	353,253.00	3,324.00

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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	11,459,201.00	30,181,737.00	11,641,531.00	41,823,268.00	4,529,219.00	24,194,722.00	28,723,941.00	13,099,327.00
Depreciation	2,439,349.00	3,545,188.00		3,545,188.00			904,190.00	2,640,998.00
Employee Benefit	4,260.00	4,264.00		4,264.00			1,729.00	2,535.00
Contingency	-	-		-			-	-
Activities	313,798.00	903,334.00		903,334.00			614,558.00	288,776.00
School Nutrition	1,149,566.00	2,058,620.00		2,058,620.00			1,235,879.00	822,741.00
Bond	1,090,917.00	1,354,525.00	1,611,659.00	2,966,184.00			1,981,413.00	984,771.00
Special Building	3,218,853.00	4,365,682.00	1,803,160.00	6,168,842.00			892,145.00	5,276,697.00
Qualified Capital Purpose Undertaking	3,866.00	3,873.00	5.00	3,878.00			-	3,878.00
Cooperative	-	8,400.00		8,400.00			8,400.00	-
Student Fee	188,775.00	430,445.00		430,445.00			256,982.00	173,463.00
				-				-
TOTAL ALL FUNDS	19,868,585.00	42,856,068.00	15,056,355.00	57,912,423.00	4,529,219.00	24,194,722.00	34,619,237.00	23,293,186.00

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
\$ 1,933,620.00

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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	11,535,659.00	23,408,429.00	14,775,535.00	38,183,964.00	4,017,731.00	22,707,032.00	26,724,763.00	11,459,201.00
Depreciation	2,613,690.00	3,451,215.00		3,451,215.00			1,011,866.00	2,439,349.00
Employee Benefit	4,437.00	4,442.00		4,442.00			182.00	4,260.00
Contingency	-	-		-			-	-
Activities	400,913.00	978,821.00		978,821.00			665,023.00	313,798.00
School Lunch	1,111,474.00	2,167,088.00		2,167,088.00			1,017,522.00	1,149,566.00
Bond	1,081,703.00	1,307,094.00	1,763,350.00	3,070,444.00			1,979,527.00	1,090,917.00
Special Building	1,800,555.00	2,234,890.00	3,175,291.00	5,410,181.00			2,191,328.00	3,218,853.00
Qualified Capital Purpose Undertaking	3,849.00	3,854.00	12.00	3,866.00			-	3,866.00
Cooperative	-	6,600.00		6,600.00			6,600.00	-
Student Fee	229,999.00	429,833.00		429,833.00			241,058.00	188,775.00
				-				-
TOTAL ALL FUNDS	\$ 18,782,279.00	33,992,266.00	19,714,188.00	53,706,454.00	4,017,731.00	22,707,032.00	33,837,869.00	19,868,585.00

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
\$ 1,855,264.00

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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**

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>KARI LOSEKE</u>	<u>DR. RANDALL GILSON</u>	<u>TOM SHEARER</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>SUPERINTENDENT</u>	<u>DIRECTOR OF FINANCE</u>
TELEPHONE	<u>402-426-2610</u>	<u>402-426-2610</u>	<u>402-426-2610</u>
EMAIL ADDRESS	<u>kloseke@blairschools.org</u>	<u>randy.gilson@blairschools.org</u>	<u>tom.shearer@blairschools.org</u>

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

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

DRAFT

Blair Community Schools

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request

(1) \$ 19,842,203.00

(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

31,659,599.00 / 2,824,890,027.00 = 1.12 % (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) 3.12 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)

(5) \$ 619,076.73

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5)

(6) \$ 20,461,279.73

(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) \$ 22,020,806.00

(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

DRAFT

County-District #

89-0001

Blair Community Schools

Line No.		2025-2026 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Amounts eligible as exclusion for Voluntary Termination Agreements	
20	Retirement Contribution Increase	\$ 121,214.00
21	Native American Impact Aid	
22	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 to 21)	\$ 121,214.00

Blair Community Schools
Schedule B - Levies

DRAFT

Levy Limit Compliance

Levies Expected to be Set by County

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	18,270,960.00	2,000,915.00	3,749,846.00	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	2,000,915.00		-
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	Total Exclusions (Line 3 + Line 11)	-	2,000,915.00	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	18,270,960.00	-	3,749,846.00	-
14	Assessed Valuation	3,003,865,427	3,003,865,427	3,003,865,427	3,003,865,427
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.608248	0.000000	0.124834	0.000000
16	Total Levy for Compliance	0.733082			

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

Fund	Property Taxes	Valuation	Expected Levy
General Fund	\$ 18,270,960.00	\$ 3,003,865,427	0.608248
Special Building Fund	\$ 3,749,846.00	\$ 3,003,865,427	0.124834
Bond Fund	\$ 2,000,915.00	\$ 3,003,865,427	0.066611
Bond Fund	\$ -	\$ 3,003,865,427	0.000000
Bond Fund	\$ -	\$ 3,003,865,427	0.000000
QCPUF Fund	\$ -	\$ 3,003,865,427	0.000000
QCPUF Fund	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
	\$ -	\$ 3,003,865,427	0.000000
Total	\$ 24,021,721.00		\$ 0.799693

Must agree to Cover

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

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

DRAFT

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 9, 2025 at 7:00pm at the Blair Community Schools' Central District Board Room located at 1326 Park Street in Blair, Nebraska 68008.

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

1

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

	2025/26 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 193,900.00	\$ 193,900.00	\$ 387,800.00
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>	\$ 668.00	\$ 668.00	\$ 1,336.00
• <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>	\$ 29,837.00	\$ 29,837.00	\$ 59,674.00
• <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:	\$ 236,765.00	\$ 236,765.00	\$ 473,530.00

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

**BLAIR COMMUNITY SCHOOL
C/O TOM SHEARER
TO: PO BOX 288
BLAIR, NE. 68008**

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	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ^a
BLAIR SCHOOL 1	3	89-0001		3,003,865,427	31,659,599	2,824,890,027	1.12

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

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

I 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)

8/13/25

(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.**

**CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025**

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

TAXABLE VALUE LOCATED IN THE COUNTY OF WASHINGTON

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
BLAIR SCHOOL 1 BOND		89-0001	3,003,865,427

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)

8/13/25
(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.

DRAFT

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 8th day of September, 2025 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)
	2023-2024 (1)	2024-2025 (2)	2025-2026 (3)			
General	\$ 26,724,763.00	\$ 28,723,941.00	\$ 38,875,819.00	\$ 3,213,356.00	\$ 24,000,924.00	\$ 18,270,960.00
Depreciation	\$ 1,011,866.00	\$ 904,190.00	\$ 3,745,998.00		\$ 3,745,998.00	
Employee Benefit	\$ 182.00	\$ 1,729.00	\$ 2,538.00	\$ -	\$ 2,538.00	
Contingency	\$ -	\$ -	\$ -		\$ -	
Activities	\$ 665,023.00	\$ 614,558.00	\$ 880,076.00	\$ -	\$ 880,076.00	
School Nutrition	\$ 1,017,522.00	\$ 1,235,879.00	\$ 1,817,741.00	\$ -	\$ 1,817,741.00	
Bond	\$ 1,979,527.00	\$ 1,981,413.00	\$ 15,116,906.00	\$ 1,023,071.00	\$ 14,159,071.00	\$ 2,000,915.00
Special Building	\$ 2,191,328.00	\$ 892,145.00	\$ 9,119,845.00		\$ 5,407,497.00	\$ 3,749,846.00
Qualified Capital Purpose Undertaking	\$ -	\$ -	\$ 3,878.00	\$ -	\$ 3,878.00	\$ -
Cooperative	\$ 6,600.00	\$ 8,400.00	\$ 100,000.00	\$ -	\$ 100,000.00	
Student Fee	\$ 241,058.00	\$ 256,982.00	\$ 403,463.00	\$ -	\$ 403,463.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 33,837,869.00	\$ 34,619,237.00	\$ 70,066,264.00	\$ 4,236,427.00	\$ 50,521,186.00	\$ 24,021,721.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 2,000,915.00	\$ 22,020,806.00	\$ 24,021,721.00

DRAFT

* - POSTCARD Notification Requirements (clerk sent)
 * - Will be a Joint Public Hearing

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 18th day of, September 2025 at 6:00 o'clock P.M. , at Blair Public Library, 2233 Civic Drive, Blair, NE 68008 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	2,824,890,027	3,003,865,427	6%

2024-2025 Budget Information

2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	38,073,440.00	18,027,741.00	0.638175	0.600151	38,875,819.00	18,270,960.00	0.608248	-5%	2%
Bond Fund(s) K - 12	11,981,613.00	2,001,629.00	0.070857	0.066635	15,116,906.00	2,000,915.00	0.066611	-6%	26%
Special Building Fund	5,329,810.00	1,814,462.00	0.064231	0.060404	9,119,845.00	3,749,846.00	0.124834	94%	71%
Qualified Capital Purpose Undertaking Fund K - 12	3,965.00	-	0.000000	0.000000	3,878.00	-	0.000000	#DIV/0!	-2%
Total	55,388,828.00	21,843,832.00	0.773263	0.727190	63,116,448.00	24,021,721.00	0.799693	3%	14%